

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 17, 2004, in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Chris Courtwright, Legislative Research Department
Martha Dorsey, Legislative Research Department
Shirley Higgins, Committee Secretary

Conferees appearing before the committee:

Larry Baer, League of Kansas Municipalities
Randall Allen, Kansas Association of Counties
Mark Desetti, Kansas National Education Association and Kansas Association of School Boards.
Erik Sartorius, City of Overland Park
Mark Beck, Property Valuation Division

Others attending:

See Attached List.

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

Larry Baer, League of Kansas Municipalities, testified in opposition to **SCR 1620**. Mr. Baer emphasized that, when the valuation of one type of property decreases, the tax burden shifts to other types of property. **SCR 1620** would result in the inequitable shifting of property taxes from residential property to business and commercial property. The League adamantly opposes any amendment to the Kansas Constitution which alters the current fair market value approach to valuing residential property or which would place any cap or limitation on increase of valuation for residential property. (Attachment 1)

Randall Allen, Kansas Association of Counties, testified in opposition to **SCR 1620** for the following reasons: (1) Limiting the growth in appraised valuation of real estate to a cap established by legislative enactment would in no way guarantee lower taxes, and (2) The proposal would create an inequity between and among parcels. He pointed out that, as a result of an artificial limitation, the tax burden would merely shift from more rapidly appreciating properties to older, established properties which are stable or decreasing in value. Mr. Allen emphasized that, although the current system is not perfect, it is infinitely better than it was before property values were revisited on an annual basis. (Attachment 2)

Mark Desetti testified in opposition to **SCR 1620** on behalf of the Kansas National Education Association and the Kansas Association of School Boards. He noted that, while he and other citizens demand state, city, and county services, no one likes to pay for them. However, it is our duty to pay for those services with taxes. He pointed out that **SCR 1620** will cut revenue, but the need for law enforcement, fire protection, and schools will not go away just because there is less money available to spend on them. In his opinion, services will be cut or mill levies will be raised. (Attachment 3)

Erik Sartorius, representing the City of Overland Park, testified in opposition to **SCR 1620**. He pointed out that passage of **SCR 1620** would alter the current state policy of tying the valuation of a homeowner's property to its fair market value, and the state will be positioning itself for the problems that brought about classification and reappraisal in the late 1980s. He noted that, rather than realizing the increase in fair market value for property, a cap on assessed valuations would artificially dampen their growth. In addition, the state could see significant budgetary challenges if assessed valuations are no longer tied to fair market value. Projections of revenue growth will have to be adjusted downward, leaving the legislature three choices, (1) raise the statewide mill levy, (2) cut funding for schools, or (3) take additional resources from the State General Fund. (Attachment 4)

Senator Corbin called the Committee's attention to written testimony in opposition to **SCR 1620** submitted by Paul Welcome, Johnson County Treasurer (Attachment 5); Marlee Carpenter, Kansas Chamber of

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 10:45 a.m. on March 17, 2004, in Room 519-S of the Capitol.

Commerce (Attachment 6); and Wes Ashton, Overland Park Chamber of Commerce (Attachment 7).

Mark Beck, Director, Property Valuation Division, distributed information relevant to Cherokee County requested by Committee members at the March 15 hearing on SCR 1620. He called attention to tables labeled Report 6 (Attachment 8) and Report 7 (Attachment 9), which include comparative data on assessed value, property taxes levied, and county wide mill levies for all 105 Kansas counties. He noted that Report 6 is sorted in county order, but Report 7 is sorted in mill levy order. With regard to the "countywide average mill levy" column in Report 6, he pointed out that Cherokee County has a ranking of 96th highest. With regard to the "countywide average mill levy" column on page 4 of Report 7, he pointed out that Cherokee County ranks as the 96th lowest. He went on to point out that Report 6 shows that Cherokee County ranks 34th in assessed value, but ranks 95th in per capita value. He noted that, when the population figure is included, the numbers change, and one sees a totally different picture. He commented that questions arising when comparing Cherokee County to another county can be answered in a variety of ways. Thus, trying to determine what is a high tax county as opposed to a medium or low tax county plays different when it is presented differently. Mr. Beck stated that he would not make any conclusions on appraisals in Cherokee County discussed by conferees at the hearing on March 15 and that his intent was simply to share information in an attempt to picture Cherokee County in perspective with other counties.

In conclusion, Mr. Beck distributed copies of a packet of tables entitled, "Cherokee County Assessed Value, Major Classes of Property (Millions)," from a Property Valuation Division statistical report of property assessment and taxation. (Attachment 10) He explained that the handout gives a picture of what is happening with valuation and tax distribution in Cherokee County. He pointed out that, as the percent of the tax base shifted to residential over the years, commercial, utilities, and ag land all become smaller portions of the tax base. He then called attention to a chart showing the tax distribution in Cherokee County, noting that the figures do not indicate anything out of the ordinary other than, as for everyone, taxes are going up. He observed that, as tax needs go up, the shift to residential occurs at the same time. With regard to the last page of the packet, he noted that the numbers shown regarding the average sale price/ average appraised value do not have a tie to each other. He explained that the average appraised value is for the entire population, but the sale price applies only to properties that sold. He went on to say that he has discovered that there some assessment regressivity issues in Cherokee County, which simply means that the lower valued properties are valued higher in relation to market value than the higher value properties. He indicated that the county would benefit most by examining their low dollar property initially and then their residential properties in the range of \$20,001 to \$40,000.

Senator Corbin closed the hearing on SCR 1620 and opened a discussion on a previously heard bill, SB 507 concerning a motor vehicle tax exemption for military personnel.

Senator Oleen informed the Committee that she had an opportunity to visit with county treasurers and appraisers since the hearing on the bill. She went on to explain that currently most states exempt automobiles owned by full time active duty military personnel; however, Kansas does not. She noted that SB 507 provides that motor vehicles become exempt when someone becomes a full time soldier. She recalled that Senator Barnett offered an amendment which would allow an exemption for two vehicles titled in a soldier's name. As to the eligibility for the exemption, she explained that persons deployed before the renewal date would be exempt for one year, and persons deployed after the renewal date would not qualify for the exemption unless they are still on active duty the next year. She noted that this procedure causes the least amount of difficulty for county treasurers. She also observed that most soldiers are deployed six to nine months; therefore, in all probability, all soldiers will benefit at some point.

Senator Oleen moved to amend SB 507 to provide that the exemption apply to no more than two vehicles and that it be effective upon publication in the Kansas register, seconded by Senator Lee. The motion carried.

Senator Corbin called the Committee's attention to the minutes of the March 15 meeting. Senator Donovan moved to approve the minutes of the March 15, 2004, meeting, seconded by Senator Buhler. The motion carried.

The meeting was adjourned 11:50 a.m. The next meeting is scheduled for March 18, 2004.



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League of Kansas Municipalities

Date: March 15, 2004
To: Senate Assessment and Taxation Committee
From: Larry R. Baer
Assistant General Counsel
Re: SCR 1620 - Testimony in Opposition

Thank you for allowing me to appear before you today on behalf of the League of Kansas Municipalities and its member cities to present testimony in opposition to SCR 1620.

In order to maintain fair and equal taxation, the League supports appraisals based upon fair market value. If a valuation cap or limitation is imposed, fair market value is no longer the measuring stick for residential property valuations. A valuation cap or a valuation limitation artificially decreases the appraised value of property, and, consequently, the assessed valuation. When the valuation of one type of property decreases, the tax burden shifts to other types of property. Stated another way, business and commercial property must generate more taxes to make up that which is lost on residential property. In counties and school districts, this shift of tax burden would also include agricultural property.

This type of legislation does not reduce property taxes. It merely shifts the tax burden.

Many of you remember the morass of valuation issues that existed prior to state wide reappraisal and reclassification in the late 1980s. A valuation cap or limitation would soon have values of residential properties just as skewed out of line with reality as we saw prior to reappraisal. This would result in the inequitable shifting of property taxes from all residential property, or some of it depending upon the way the legislature forged the limitation or cap, to business and commercial property. In counties and school districts, this shift of tax burden would also include agricultural property.

Please remember, that property tax is one of the three legs of the stool that supports local government finances. Sales tax and demand transfers being the other two legs. The demand transfer leg has been dramatically shortened in the past two years. This type of legislation has the effect of trimming on the property tax leg of the stool. It truly is time that we take a long hard look at where funding and revenues for local government is going to be coming from as we go forward in the 21st century.

The League adamantly opposes any amendment to the Kansas Constitution that alters the current fair market value approach to valuing residential property or that would place any cap or limitation on increase of valuation for residential property. The League requests that you reject SCR 1620.

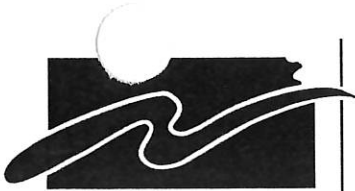
Thank you for your consideration of this matter. I will stand for questions when appropriate.

Senate Assessment & Valuation

3-17-04

www.lkm.org

Attachment 1



KANSAS
ASSOCIATION OF
COUNTIES

Testimony concerning ~~SCR~~ SCR 1620
Senate Assessment and Taxation Committee
March 15, 2004
Presented by Randall Allen, Executive Director
Kansas Association of Counties

Mr. Chairman and members of the committee, my name is Randall Allen, Executive Director of the Kansas Association of Counties. Thank you for the opportunity to present testimony on ~~House~~ ^{Senate} Concurrent Resolution 1620. On behalf of our member counties, the Kansas Association of Counties expresses its opposition to ~~SCR~~ SCR 1620, which would authorize the Legislature to cap increases on residential property valuations from one year to the next. We object to the proposal for two basic reasons:

1) Limiting the growth in appraised valuation of real estate to a cap established by legislative enactment would in no way guarantee lower taxes. If values are normally increasing and are not allowed to increase at a rate suggested by market forces, county clerks would merely set higher levies (expressed in mill levy rates) to compensate for the relatively lower aggregate property values based on counties' legally adopted budgets – all other factors being equal. There is a common misperception that county commissioners set tax rates. In reality, county commissioners and other locally elected governing bodies adopt budgets while county clerks set tax rates. If a goal of imposing a cap on growth in appraised value is to somehow limit taxes or spending, this proposal **does not** accomplish this goal.

2) Our second concern about this proposal is the inequity that it would create between and among parcels. For example, if the fair market value of one property increases from \$100,000 to \$106,000 in a year's time (i.e. a 6% increase) while a property across town increases from \$100,000 to only \$102,000 in a year's time (i.e. a 2% increase), and assuming there is a cap in the annual valuation growth of 3%, **why** should the owner of the second property pay taxes at an inevitably higher mill levy rate stemming from artificial caps on the growth in appraised values, when that burden should be borne by the first taxpayer and all other taxpayers who are in the same circumstances? As a result of an artificial limitation, the tax burden would merely shift from more rapidly appreciating properties to older, established properties which are stable or decreasing in value. A shift would also likely be directed to commercial properties assessed at higher rates, and to personal property taxes.

After experiencing years of neglect in our property tax administration system in the 1960s, 1970s, and 1980s, county commissioners and state officials expended the fiscal and political capital to make our system better. It is not perfect, but it is infinitely better than it was before property values were revisited on an annual basis. We urge the committee to refrain from presenting this proposed constitutional amendment to the voters. Let the values reflect reality as nearly as possible. Thank you.

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services and a wide range of informational services to its member counties. Inquiries concerning this testimony should be directed to Randall Allen or Judy Moler by calling (785) 272-2585.

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Senate Assessment & Taxation
3-17-04
Attachment 2



Mark Desetti, Testimony
Senate Committee on Taxation
March 15, 2004
SCR 1620

Mr. Chairman, members of the committee, thank you for the opportunity to appear before you to speak on the proposed constitutional amendments under consideration today. I am here today representing both Kansas NEA and the Kansas Association of School Boards.

As legislators you have a very difficult task – you’ve got to make the tough decisions. That’s what you were elected to do. And you must balance the needs of the state with the reluctance of all people to pay for those needs.

Let’s face it, no one likes to pay. We don’t like to pay for anything. I wish I could get an Armani suit for the cost of a pair of Lee jeans and a tee shirt. But I can’t. And while I demand state, city and county services, I wish someone else would pay for them. I am delighted to have law enforcement protecting my property and family. I am most appreciative that the fire department is there if I need them; that my children can use the public library and parks; that I can get from one end of Kansas to the other over smooth roads and highways. I find it comforting to know that there are services for the elderly, the disabled, and those without work. As the parent of four children, I am especially grateful for the top quality schools and colleges that are available to them. I just wish someone else would pay for it all.

But it’s my duty to pay for those services and I pay for them with my taxes. As a taxpayer, I look to the legislature to find ways to provide all of those services efficiently while ensuring that they are all top quality.

Whenever there is a drop in tax revenue, you are left with the worst choices of all. You must decide where to make painful cuts in services that Kansans have come to expect and enjoy. This is exactly what you all have had to wrestle with for several years now as you deal with an economic downturn and the impact of a series of tax cuts made in the 90’s.

The proposal before you today will cut revenue but you know that the need for law enforcement, fire protection, schools, and support for our most vulnerable citizens will not go away just because there is less money available to spend on them. Legislators, city and county commissioners, and local school boards will either cut services or raise mill levies. There is no way around it.

Simply put, this is not the time to be slashing taxes. We urge you to reject this resolution.

Senate Assessment & Taxation
3-17-04
Attachment 3



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Erisk Sartorius

Testimony
Before The
Senate Assessment & Taxation Committee
Regarding SCR 1620

March 15, 2004

The City of Overland Park appreciates the opportunity to appear today in opposition to Senate Concurrent Resolution 1620. This legislation would require the legislature to limit increases in the assessed value of residential property.

Passage of SCR 1620 would alter the current State policy of tying the valuation of a homeowner's property to its fair market value. As SCR 1620 take us further and further away from assessed valuations reflecting fair market value, the State will be positioning itself for the problems that brought about classification and reappraisal in the late 1980s.

Limiting the growth in the assessed valuations of residential property could increase the tax burden for a number of homeowners. Rather than realizing the increase in fair market value for property, a cap on assessed valuations would artificially dampen their growth.

In Overland Park, for instance, some parts of the City have seen valuation increases close to the rate of inflation. Other areas have seen double-digit growth some years, due to a very competitive real estate market. With the City not realizing the benefit of the rapidly appreciating area, the city council could need to raise the overall mill levy to maintain the level of services demanded by our citizens. In doing so, residents in areas that were not quickly appreciating could see an increase in their tax burden, while an increase in taxes would be minimized for residents in rapidly appreciating areas.

The State, too, could see significant budgetary challenges if assessed valuations are no longer tied to fair market value. Currently, the statewide mill levy for schools stands at 20 mills. Annually, this levy brings in more money than it did the previous year, due to the ever-increasing value of property (with a few exceptions) and the creation of new homes.

However, limiting the growth of assessed valuations will slow the rate of growth of revenue generated by the statewide mill levy. Projections of revenue growth will have to be adjusted downward, leaving the Legislature three choices. One, you could raise the statewide mill levy, something that has received scant support in recent years. Two, funding for schools could be cut – another option unlikely to receive much support. Or, three, the Legislature will have to make up for the less-than-expected revenue by taking additional resources from the State General Fund.

The City of Overland Park opposes measures that would move the State of Kansas away from valuing property based on fair market value. We ask that you not report SCR 1620 favorably for passage.

*Senate Assessment & Taxation
3-17-04 Attachment 4*



Office of the County Appraiser

Named "Distinguished Assessment Jurisdiction" for 2000

To: Senate Assessment and Taxation
From: Paul Welcome, Johnson County Appraiser
Subject: SCR 1620
Date: March 15, 2004

My name is Paul Welcome and I appear before you today in opposition to passage of SCR 1620. The Johnson County Board of County Commissioners' legislative platform states the following:

Oppose State Imposed Artificial Limits on Appraised Valuation Growth

Johnson County opposes the state imposing artificial limits on appraised valuation growth.

There are at least five characteristics of a good tax system. They are as follows:

- 1. Stability—refers to the ability of the tax system to generate a stable level of revenue
2. Efficiency—relates to the effects that a tax has on resource allocation
3. Elasticity—relates to the responsiveness of a tax to changing economic conditions
4. Political acceptability—means that citizens know what the tax is used for
5. Administrative simplicity—easy to administer and taxpayer's compliance costs should be minimized

IAAO course 402 Tax Policy SRM 3-8, 3-9

Also the governing principles for a high quality system provide the following:

- 1. Equitable Distribution of the property tax burden
2. Efficient administration
3. Predictable revenue generation
4. Openness and accessibility

IAAO course 402 Tax Policy SRM 7-7

With this proposed system the equitable distribution of the property tax burden will not occur. To illustrate the impact on the valuation cap for residential property the county has taken three scenarios to show the tax shift that will occur if there is a limitation on valuation growth. The first scenario is a two percent cap on residential property and the impact to commercial and all other property owners will be about a 15.0 percent increase after three years with a residential valuation cap (Base year 1999 through 2002). In attachment 1, the top portion shows the categories of properties, the amount each classification is taxed, and the categories percentage of the tax levied. The lower portion shows the tax shift that will occur if a percent is held for residential by the percentage indicated in yellow. The blue areas show the shift to the other categories of properties. After three years with a 2 % cap, the shift will be 15.0% to all other property owners. If a three percent lid was used a shift of 13.3% will be shifted to the other properties. Finally, a four percent lid is used to illustrate the shift and that will be a shift of 11.6% to the other property owners.

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CUSTOMER SERVICE
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WEB SITE
http://appraiser.jocogov.org

Senate Assessment & Taxation
3-17-04 Attachment 5

Attachment 2 tries to illustrate that the benefit within the residential class will not be equally distributed. The four quartiles (equally divided parcel count) will receive different "exempted portions of value percentages" with a 1997 base year and for the values through 2004. The "exempted value" will range from 35% to 76%.

The study used a 3 % cap on values. The study did not include any new property built in 1998 through 2004 in the analysis. The study also held the property in the same quartile that was initially set from the 1997 value.

The conclusion shows that the "exemption of value" or capped value was not equally distributed and the portion of value was significant enough to show an advantage to the wealthier property types. Generally, the impact would have been more regressive in the lower quartile but it is felt that Johnson County is unique due to population growth in excess of 11,000 new residents a year.

With a capped value system, many other administrative issues and questions arises to new construction, additions, partially completed properties and how to administer them properly. The complexity of the system will occur.

In conclusion, it is felt the tax system would be more complex and the following governing principles would be at issue; equitable distribution, efficient administration, and explainable to the property owners. As to the characteristics of a tax system, it would not allow the citizen to know the true cost of government since it would be shifted to other property owners. Also the administrative simplicity would not be available to the county appraiser and collector.

Attachment 1

		1999		2000		2001		2002							
REAL ESTATE	Residential**	11.50%	2,575,773,212	53.1%	\$263,005,313.43	53.0%	2,969,289,632	\$300,548,429.23	54.1%	3,290,288,852	\$333,507,655.84	55.2%	3,536,612,855	\$365,192,883.58	57.1%
	Agricultural*	30%	7,475,039	0.2%	\$816,780.61	0.2%	7,591,080	\$842,401.78	0.2%	7,833,864	\$883,833.50	0.1%	7,562,070	\$871,869.87	0.1%
	Vacant Lots	12%	33,499,900	0.7%	\$3,689,882.90	0.7%	41,022,648	\$4,416,642.30	0.8%	36,851,944	\$3,963,766.24	0.7%	36,464,549	\$4,012,550.34	0.6%
	Not-for-Profit	12%	30,550,095	0.6%	\$3,433,714.34	0.7%	38,598,043	\$4,287,204.14	0.8%	43,312,419	\$4,819,711.41	0.8%	45,628,385	\$5,133,554.70	0.8%
	Comm/Indust	25%	1,479,143,872	30.5%	\$152,813,212.76	30.8%	1,584,309,211	\$161,274,807.74	29.0%	1,723,378,099	\$175,171,464.04	29.0%	1,741,735,025	\$179,693,472.39	28.1%
	Ag Improvement	25%	3,753,574	0.1%	\$428,417.79	0.1%	3,889,210	\$437,331.98	0.1%	4,316,130	\$502,229.44	0.1%	3,462,372	\$398,312.77	0.1%
	All Other	30%	7,769,247	0.2%	\$852,560.97	0.2%	6,897,786	\$733,679.87	0.1%	7,319,537	\$808,076.76	0.1%	6,589,893	\$766,160.38	0.1%
PERSONAL PROPERTY	Res. Mobile Homes	11.50%	1,754,700	0.0%	\$178,826.21	0.0%	2,368,517	\$253,059.07	0.0%	2,449,283	\$265,094.30	0.0%	2,550,900	\$281,917.33	0.0%
	Mineral Leasehold	25or30%	495,555	0.0%	\$53,782.02	0.0%	547,744	\$61,053.02	0.0%	491,013	\$55,375.63	0.0%	355,536	\$41,297.85	0.0%
	Motor Vehicles	30%	13,795,782	0.3%	\$1,465,463.80	0.3%	16,667,220	\$1,758,396.75	0.3%	18,467,411	\$1,968,519.94	0.3%	16,092,929	\$1,761,993.91	0.3%
	C/I Mach/Equip***	25%	447,630,218	9.2%	\$45,250,956.56	9.1%	527,009,936	\$53,442,645.79	9.6%	525,381,166	\$53,436,542.06	8.8%	497,893,508	\$52,934,285.45	8.3%
	Boat/Marine	30%	6,164,046	0.1%	\$637,572.04	0.1%	7,208,021	\$739,680.88	0.1%	7,935,720	\$821,972.66	0.1%	8,400,274	\$909,650.91	0.1%
	All Other	30%	4,252,084	0.1%	\$452,481.53	0.1%	6,026,115	\$653,971.37	0.1%	6,168,610	\$657,121.19	0.1%	8,098,277	\$894,295.91	0.1%
UTILITY	Public Utility-U^		198,658,330	4.1%	\$19,491,683.58	3.9%	227,777,805	\$21,763,716.94	3.9%	235,416,028	\$22,717,779.41	3.8%	215,375,539	\$22,085,686.16	3.5%
	Public Utility-R^		29,876,786	0.6%	\$3,188,628.78	0.6%	31,588,568	\$3,480,029.42	0.6%	31,518,513	\$3,515,886.03	0.6%	33,084,573	\$3,797,408.10	0.6%
			4,849,449,401		\$496,634,257.94		5,482,711,314	\$555,904,740.97		5,951,066,419	\$604,103,483.39		6,169,844,607	\$639,819,138.84	
					0.1024			0.1014			0.1015			0.1037	
PERCENT SELECTED			2												
REAL ESTATE	Residential**	11.50%	2,575,773,212	53.1%	\$263,005,313.43	53.0%	2,627,288,676	\$284,109,029.54	51.1%	2,679,834,450	\$303,129,551.62	50.2%	2,733,431,139	\$325,882,507.04	50.9%
	Agricultural*	30%	7,475,039	0.2%	\$816,780.61	0.2%	7,591,080	\$820,882.15	0.1%	7,833,864	\$886,127.75	0.1%	7,562,070	\$901,557.86	0.1%
	Vacant Lots	12%	33,499,900	0.7%	\$3,689,882.90	0.7%	41,022,648	\$4,436,095.97	0.8%	36,851,944	\$4,168,508.72	0.7%	36,464,549	\$4,347,341.51	0.7%
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	Comm/Indust	25%	1,479,143,872	30.5%	\$152,813,212.76	30.8%	1,584,309,211	\$171,323,599.30	30.8%	1,723,378,099	\$194,939,963.72	32.3%	1,741,735,025	\$207,651,463.58	32.5%
	Ag Improvement	25%	3,753,574	0.1%	\$428,417.79	0.1%	3,889,210	\$420,570.34	0.1%	4,316,130	\$488,219.17	0.1%	3,462,372	\$412,787.60	0.1%
	All Other	30%	7,769,247	0.2%	\$852,560.97	0.2%	6,897,786	\$745,910.91	0.1%	7,319,537	\$827,949.64	0.1%	6,589,893	\$785,653.91	0.1%
PERSONAL PROPERTY	Res. Mobile Homes	11.50%	1,754,700	0.0%	\$178,826.21	0.0%	2,368,517	\$256,126.05	0.0%	2,449,283	\$277,050.72	0.0%	2,550,900	\$304,120.95	0.0%
	Mineral Leasehold	25or30%	495,555	0.0%	\$53,782.02	0.0%	547,744	\$59,231.79	0.0%	491,013	\$55,540.95	0.0%	355,536	\$42,387.37	0.0%
	Motor Vehicles	30%	13,795,782	0.3%	\$1,465,463.80	0.3%	16,667,220	\$1,802,355.31	0.3%	18,467,411	\$2,088,941.73	0.3%	16,092,929	\$1,918,615.76	0.3%
	C/I Mach/Equip***	25%	447,630,218	9.2%	\$45,250,956.56	9.1%	527,009,936	\$56,989,657.37	10.3%	525,381,166	\$59,428,505.85	9.8%	497,893,508	\$59,359,382.54	9.3%
	Boat/Marine	30%	6,164,046	0.1%	\$637,572.04	0.1%	7,208,021	\$779,459.02	0.1%	7,935,720	\$897,649.20	0.1%	8,400,274	\$1,001,489.41	0.2%
	All Other	30%	4,252,084	0.1%	\$452,481.53	0.1%	6,026,115	\$651,650.39	0.1%	6,168,610	\$697,762.50	0.1%	8,098,277	\$965,485.02	0.2%
UTILITY	Public Utility-U^		198,658,330	4.1%	\$19,491,683.58	3.9%	227,777,805	\$24,631,374.43	4.4%	235,416,028	\$26,629,090.84	4.4%	215,375,539	\$25,677,296.06	4.0%
	Public Utility-R^		29,876,786	0.6%	\$3,188,628.78	0.6%	31,588,568	\$3,415,915.99	0.6%	31,518,513	\$3,565,217.51	0.6%	33,084,573	\$3,944,377.25	0.6%
			4,849,449,401		\$496,634,257.94		5,140,710,358	\$555,904,740.97		5,340,612,017	\$604,103,483.39		5,366,662,891	\$639,819,138.84	
					0.1024			0.1081			0.1131			0.1192	
Overall Mill Rate					0.0%			6.7%			11.4%			15.0%	
Change Over Actual Or Revenue Reduction							\$34,676,265			\$61,968,327			\$83,290,758		

Attachment 1

		1999			2000			2001			2002				
REAL ESTATE	Residential**	11.50%	2,575,773,212	53.1%	\$263,005,313.43	53.0%	2,969,289,632	\$300,548,429.23	54.1%	3,290,288,852	\$333,507,655.84	55.2%	3,536,612,855	\$365,192,883.58	57.1%
	Agricultural*	30%	7,475,039	0.2%	\$816,780.61	0.2%	7,591,080	\$842,401.78	0.2%	7,833,864	\$883,833.50	0.1%	7,562,070	\$871,869.87	0.1%
	Vacant Lots	12%	33,499,900	0.7%	\$3,689,882.90	0.7%	41,022,648	\$4,416,642.30	0.8%	36,851,944	\$3,963,766.24	0.7%	36,464,549	\$4,012,550.34	0.6%
	Not-for-Profit	12%	30,550,095	0.6%	\$3,433,714.34	0.7%	38,598,043	\$4,287,204.14	0.8%	43,312,419	\$4,819,711.41	0.8%	45,628,385	\$5,133,654.70	0.8%
	Comm/Indust	25%	1,479,143,872	30.5%	\$152,813,212.76	30.8%	1,584,309,211	\$161,274,807.74	29.0%	1,723,378,099	\$175,171,484.04	29.0%	1,741,735,025	\$179,693,472.39	28.1%
	Ag Improvement	25%	3,753,574	0.1%	\$428,417.79	0.1%	3,889,210	\$437,331.98	0.1%	4,316,130	\$502,229.44	0.1%	3,462,372	\$398,312.77	0.1%
	All Other	30%	7,769,247	0.2%	\$852,560.97	0.2%	6,897,786	\$733,679.87	0.1%	7,319,537	\$808,076.76	0.1%	6,589,893	\$766,160.38	0.1%
PERSONAL PROPERTY	Res. Mobile Homes	11.50%	1,754,700	0.0%	\$178,826.21	0.0%	2,368,517	\$253,059.07	0.0%	2,449,283	\$265,094.30	0.0%	2,550,900	\$281,917.33	0.0%
	Mineral Leasehold	25or30%	495,555	0.0%	\$53,782.02	0.0%	547,744	\$61,053.02	0.0%	491,013	\$55,375.63	0.0%	355,536	\$41,297.85	0.0%
	Motor Vehicles	30%	13,795,782	0.3%	\$1,465,463.80	0.3%	16,667,220	\$1,758,396.75	0.3%	18,467,411	\$1,968,519.94	0.3%	16,092,929	\$1,761,993.91	0.3%
	C/I Mach/Equip***	25%	447,630,218	9.2%	\$45,250,956.56	9.1%	527,009,936	\$53,442,645.79	9.6%	525,381,166	\$53,436,542.06	8.8%	497,893,508	\$52,934,285.45	8.3%
	Boat/Marine	30%	6,164,046	0.1%	\$637,572.04	0.1%	7,208,021	\$739,680.88	0.1%	7,935,720	\$821,972.66	0.1%	8,400,274	\$909,650.91	0.1%
	All Other	30%	4,252,084	0.1%	\$452,481.53	0.1%	6,026,115	\$653,971.37	0.1%	6,168,610	\$657,121.19	0.1%	8,098,277	\$894,295.91	0.1%
	Penalty		8,856,961	0.2%	\$874,980.62	0.2%	11,919,778	\$1,211,690.69	0.2%	9,937,830	\$1,008,454.94	0.2%	9,937,922	\$1,043,799.19	0.2%
UTILITY	Public Utility-U^		198,658,330	4.1%	\$19,491,683.58	3.9%	227,777,805	\$21,763,716.94	3.9%	235,416,028	\$22,717,779.41	3.8%	215,375,539	\$22,085,686.16	3.5%
	Public Utility-R^		29,876,786	0.6%	\$3,188,628.78	0.6%	31,588,568	\$3,480,029.42	0.6%	31,518,513	\$3,515,886.03	0.6%	33,084,573	\$3,797,408.10	0.6%
			4,849,449,401		\$496,634,257.94		5,482,711,314	\$555,904,740.97		5,951,066,419	\$604,103,483.39		6,169,844,607	\$639,819,138.84	
					0.1024			0.1014			0.1015			0.1037	
PERCENT SELECTED															
REAL ESTATE	Residential**	11.50%	2,575,773,212	53.1%	\$263,005,313.43	53.0%	2,653,046,408	\$285,464,083.13	51.4%	2,732,637,801	\$306,076,187.66	50.7%	2,814,616,935	\$330,560,903.37	51.7%
	Agricultural*	30%	7,475,039	0.2%	\$816,780.61	0.2%	7,591,080	\$816,789.59	0.1%	7,833,864	\$877,452.27	0.1%	7,562,070	\$888,122.52	0.1%
	Vacant Lots	12%	33,499,900	0.7%	\$3,689,882.90	0.7%	41,022,648	\$4,413,979.55	0.8%	36,851,944	\$4,127,697.61	0.7%	36,464,549	\$4,282,555.86	0.7%
	Not-for-Profit	12%	30,550,095	0.6%	\$3,433,714.34	0.7%	38,598,043	\$4,153,095.45	0.7%	43,312,419	\$4,851,319.88	0.8%	45,628,385	\$5,358,796.78	0.8%
	Comm/Indust	25%	1,479,143,872	30.5%	\$152,813,212.76	30.8%	1,584,309,211	\$170,469,455.37	30.7%	1,723,378,099	\$193,031,435.90	32.0%	1,741,735,025	\$204,556,966.96	32.0%
	Ag Improvement	25%	3,753,574	0.1%	\$428,417.79	0.1%	3,889,210	\$418,473.56	0.1%	4,316,130	\$483,439.34	0.1%	3,462,372	\$406,636.09	0.1%
	All Other	30%	7,769,247	0.2%	\$852,560.97	0.2%	6,897,786	\$742,192.13	0.1%	7,319,537	\$819,843.73	0.1%	6,589,893	\$773,945.81	0.1%
PERSONAL PROPERTY	Res. Mobile Homes	11.50%	1,754,700	0.0%	\$178,826.21	0.0%	2,368,517	\$254,849.12	0.0%	2,449,283	\$274,338.30	0.0%	2,550,900	\$299,588.83	0.0%
	Mineral Leasehold	25or30%	495,555	0.0%	\$53,782.02	0.0%	547,744	\$58,936.49	0.0%	491,013	\$54,997.19	0.0%	355,536	\$41,755.70	0.0%
	Motor Vehicles	30%	13,795,782	0.3%	\$1,465,463.80	0.3%	16,667,220	\$1,793,369.56	0.3%	18,467,411	\$2,068,490.29	0.3%	16,092,929	\$1,890,023.85	0.3%
	C/I Mach/Equip***	25%	447,630,218	9.2%	\$45,250,956.56	9.1%	527,009,936	\$56,705,532.06	10.2%	525,381,166	\$58,846,680.79	9.7%	497,893,508	\$58,474,787.73	9.1%
	Boat/Marine	30%	6,164,046	0.1%	\$637,572.04	0.1%	7,208,021	\$775,572.98	0.1%	7,935,720	\$888,860.91	0.1%	8,400,274	\$986,564.86	0.2%
	All Other	30%	4,252,084	0.1%	\$452,481.53	0.1%	6,026,115	\$648,401.55	0.1%	6,168,610	\$690,931.17	0.1%	8,098,277	\$951,097.01	0.1%
	Penalty		8,856,961	0.2%	\$874,980.62	0.2%	11,919,778	\$1,282,551.44	0.2%	9,937,830	\$1,113,112.44	0.2%	9,937,922	\$1,167,152.96	0.2%
UTILITY	Public Utility-U^		198,658,330	4.1%	\$19,491,683.58	3.9%	227,777,805	\$24,508,573.26	4.4%	235,416,028	\$26,368,383.09	4.4%	215,375,539	\$25,294,643.78	4.0%
	Public Utility-R^		29,876,786	0.6%	\$3,188,628.78	0.6%	31,588,568	\$3,398,885.74	0.6%	31,518,513	\$3,530,312.83	0.6%	33,084,573	\$3,885,596.72	0.6%
			4,849,449,401		\$496,634,257.94		5,166,468,090	\$555,904,740.97		5,393,415,368	\$604,103,483.39		5,447,848,687	\$639,819,138.84	
Overall Mill Rate					0.1024			0.1076			0.1120			0.1174	
Change Over Actual					0.0%			6.1%			10.3%			13.3%	
Or Revenue Reduction								\$32,064,630			\$56,608,164			\$74,871,709	

Attachment 2

Capped value at 3% Distribution issues within quartiles

Quartiles	MV1997	MV1998	98CAP	98CAP% (MV98-98CAP)/MV97
1 \$0 - \$89,399	2,039,911,402	2,188,953,432	2,096,382,440	4.54%
2 89,400 - \$117,499	2,917,868,737	3,086,781,690	3,003,335,570	2.86%
3 \$117,500 - \$158,099	3,854,322,488	4,148,209,686	3,967,371,539	4.69%
4 \$158,00+	6,872,629,681	7,806,248,334	7,065,314,078	10.78%
Group Total	15,684,732,308	17,230,193,142	16,132,403,627	7.00%

Quartiles	98CAP	MV1999	99CAP	99CAP% (MV99-99CAP)/98CAP
1 \$0 - \$89,399	2,096,382,440	2,418,567,764	2,159,273,913	12.37%
2 89,400 - \$117,499	3,003,335,570	3,396,273,635	3,093,435,637	10.08%
3 \$117,500 - \$158,099	3,967,371,539	4,584,246,806	4,086,392,685	12.55%
4 \$158,00+	7,065,314,078	8,749,428,826	7,277,273,500	20.84%
Group Total	16,132,403,627	19,148,517,031	16,616,375,735	15.70%

Quartiles	99CAP	MV2000	00CAP	00CAP% (MV00-00CAP)/99CAP
1 \$0 - \$89,399	2,159,273,913	2,831,942,095	2,224,052,130	28.15%
2 89,400 - \$117,499	3,093,435,637	3,800,516,452	3,186,238,707	19.86%
3 \$117,500 - \$158,099	4,086,392,685	5,214,676,314	4,208,984,466	24.61%
4 \$158,00+	7,277,273,500	10,271,496,084	7,495,591,705	38.14%
Group Total	16,616,375,735	22,118,630,945	17,114,867,008	30.11%

Quartiles	00CAP	MV2001	01CAP	01CAP% (MV01-01CAP)/00CAP
1 \$0 - \$89,399	2,224,052,130	3,207,626,084	2,290,773,694	41.22%
2 89,400 - \$117,499	3,186,238,707	4,114,124,634	3,281,825,868	26.12%
3 \$117,500 - \$158,099	4,208,984,466	5,667,646,766	4,335,254,000	31.66%
4 \$158,00+	7,495,591,705	11,570,856,583	7,720,459,456	51.37%
Group Total	17,114,867,008	24,560,254,067	17,628,313,018	40.50%

Quartiles	01CAP	MV2002	02CAP	02CAP% (MV02-02CAP)/01CAP
1 \$0 - \$89,399	2,290,773,694	3,497,108,377	2,359,496,905	49.66%
2 89,400 - \$117,499	3,281,825,868	4,333,803,435	3,380,280,644	29.05%
3 \$117,500 - \$158,099	4,335,254,000	5,952,322,180	4,465,311,620	34.30%
4 \$158,00+	7,720,459,456	12,601,241,643	7,952,073,240	60.22%
Group Total	17,628,313,018	26,384,475,635	18,157,162,409	46.67%

Quartiles	02CAP	MV2003	03CAP	03CAP% (MV03-03CAP)/02CAP
1 \$0 - \$89,399	2,359,496,905	3,816,067,796	2,430,281,812	58.73%
2 89,400 - \$117,499	3,380,280,644	4,586,734,008	3,481,689,063	32.69%
3 \$117,500 - \$158,099	4,465,311,620	6,237,174,143	4,599,270,968	36.68%
4 \$158,00+	7,952,073,240	13,664,163,076	8,190,635,437	68.83%
Group Total	18,157,162,409	28,304,139,023	18,701,877,280	52.88%

Quartiles	03CAP	MV2004	04CAP	04CAP% (MV04-04CAP)/03CAP
1 \$0 - \$89,399	2,430,281,812	4,093,225,749	2,503,190,267	65.43%
2 89,400 - \$117,499	3,481,689,063	4,824,214,197	3,586,139,735	35.56%
3 \$117,500 - \$158,099	4,599,270,968	6,497,690,324	4,737,249,097	38.28%
4 \$158,00+	8,190,635,437	14,720,998,006	8,436,354,500	76.73%
Group Total	18,701,877,280	30,136,128,276	19,262,933,599	58.14%



**THE KANSAS
CHAMBER**

The Force for Business

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Legislative Testimony

SCR 1620

Monday, March 15, 2004

Testimony before the Kansas Senate Assessment and Taxation Committee

By Marlee Carpenter, Vice President Government Relations

Chairman Corbin and members of the Committee:

The Kansas Chamber thanks you for the opportunity to express our members' opposition to the property tax valuation limit proposal set forth in SCR 1620. This resolution would shift the burden of paying a disproportionate share of property taxes to business, because the limit only applies to residential properties. This shift would further drive-up the government driven costs for business in Kansas and harm the state's business climate, which already falls into a mediocre category when compared to other states. SCR 1620 is not the way to encourage business growth and investment in Kansas.

Again, on behalf of the members of the Kansas Chamber, thank you for the opportunity to share our concerns with SCR 1620.

The Kansas Chamber is the statewide business advocacy group, with headquarters in Topeka. It is working to make Kansas more attractive to employers by reducing the costs of doing business in Kansas. The Kansas Chamber and its affiliate organization, The Kansas Chamber Federation, have nearly 7,500 member businesses, including local and regional chambers of commerce and trade organizations. The Chamber represents small, large and medium sized employers all across Kansas.

*Senate Assessment & Taxation
3-17-04
Attachment 6*



TO: Senator David Corbin, Chair
Members, Senate Assessment and Taxation Committee

FROM: Wes Ashton, Director of Government Relations
Overland Park Chamber of Commerce

DATE: March 17, 2004

RE: **SCR 1620- Requiring the legislature to limit increases in the assessed value of residential real property.**

The Overland Park Chamber of Commerce would like to express its opposition to the SCR 1620, which would require the legislature to limit increases in the assessed value of residential real property. The Chamber believes that this is crucial legislation that could have a severe impact on the citizens and businesses of Kansas.

This resolution would cause a shift in tax policy to require businesses to pay a disproportionate amount because this change only applies to residential property. Unless cuts in spending accompany this resolution, the loss of revenue would have to be made up elsewhere. Any shift to increase the tax burden on businesses would slow any type of economic recovery.

SCR 1620 would detrimentally change the state's taxation policy. The chamber supports appraisals based upon fair market value. If this resolution were implemented, then fair market value would no longer be an equitable method for residential property valuations. When the valuation of a certain type of property is limited, the burden will simply be shifted to another type of property.

If this resolution were passed, some homeowners would still be treated unfairly. Developing areas that are or should be increasing in valuation would be under their fair market value, which would cause other neighborhoods that are established to be valued unfairly in comparison. These developing areas would not be carrying their fair share of the tax burden.

An additional detriment that would occur with passage of this resolution is that schools would suffer. This resolution would limit the growth in revenue generated from the 20-mill levy for schools. Placing a limitation on valuation would limit the growth in revenue that is expressly reserved for our schools.

*Senate Assessment & Taxation
3-17-04
Attachment 7*

The chamber acknowledges that the current system is not one of perfection. There are occasional inequities, and sometimes a homeowner may be paying more in taxes than the property is actually worth. While the chamber sympathizes with this dilemma, the resolution before you today does nothing more than shift the problem to another place, likely to be commercial and agricultural property.

For all the foregoing reasons, the Overland Park Chamber of Commerce strongly opposes SCR 1620 for passage. Thank you for your time and attention to this issue.

For any further information, please contact the Chamber at 913-491-3600 or *washton@opks.org*.

2003 Value and Tax per Capita

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
Allen	14,385	71,361,095	52	4,961	101	\$ 9,624,824	50	669	100	.134875	41	Allen
Anderson	8,110	59,914,429	58	7,388	63	\$ 7,694,148	62	949	66	.128419	56	Anderson
Atchison	16,774	103,832,243	39	6,190	88	\$ 13,501,943	35	805	85	.130036	52	Atchison
Barber	5,307	54,417,590	65	10,254	32	\$ 7,433,967	65	1,401	28	.136610	37	Barber
Barton	28,205	167,901,110	27	5,953	90	\$ 25,309,434	21	897	73	.150740	13	Barton
Bourbon	15,379	75,890,368	48	4,935	102	\$ 10,969,680	44	713	95	.144546	25	Bourbon
Brown	10,724	75,012,361	49	6,995	72	\$ 8,717,776	53	813	84	.116218	79	Brown
Butler	59,482	390,003,186	10	6,557	77	\$ 52,401,565	7	881	76	.134362	43	Butler
Chase	3,030	35,358,899	84	11,670	23	\$ 4,146,249	94	1,368	29	.117262	76	Chase
Chautauqua	4,359	22,504,737	104	5,163	99	\$ 2,993,585	104	687	96	.133020	46	Chautauqua
Cherokee	22,605	121,881,592	34	5,392	96	\$ 11,846,844	40	524	105	.097200	96	Cherokee
Cheyenne	3,165	35,951,970	82	11,359	26	\$ 3,432,148	102	1,084	50	.095465	97	Cheyenne
Clark	2,390	31,822,733	92	13,315	17	\$ 5,115,626	82	2,140	11	.160754	4	Clark
Clay	8,822	57,065,526	60	6,469	79	\$ 7,889,668	59	894	74	.138256	34	Clay
Cloud	10,268	65,223,034	54	6,352	85	\$ 9,728,620	49	947	67	.149159	17	Cloud
Coffey	8,865	441,678,791	6	49,823	1	\$ 30,471,138	14	3,437	2	.068989	105	Coffey
Comanche	1,967	35,319,549	85	17,956	12	\$ 4,446,880	91	2,261	10	.125904	59	Comanche
Cowley	36,291	204,379,270	21	5,632	93	\$ 28,877,371	16	796	86	.141293	29	Cowley
Crawford	38,242	201,402,773	22	5,267	98	\$ 22,820,079	25	597	102	.113306	83	Crawford
Decatur	3,472	30,192,470	97	8,696	45	\$ 3,820,847	97	1,100	48	.126550	57	Decatur
Dickinson	19,344	122,580,925	33	6,337	86	\$ 14,247,750	33	737	93	.116231	78	Dickinson
Doniphan	8,249	60,325,955	57	7,313	65	\$ 6,298,532	75	764	90	.104408	93	Doniphan
Douglas	99,962	896,359,668	5	8,967	40	\$ 93,964,615	5	940	70	.104829	92	Douglas
Edwards	3,449	40,132,512	80	11,636	24	\$ 5,394,444	79	1,564	20	.134416	42	Edwards
Elk	3,261	21,578,993	105	6,617	76	\$ 3,130,142	103	960	64	.145055	24	Elk
Ellis	27,507	221,489,994	18	8,052	54	\$ 25,349,556	20	922	71	.114450	81	Ellis
Ellsworth	6,525	48,039,194	75	7,362	64	\$ 7,289,982	66	1,117	47	.151751	12	Ellsworth
Finney	40,523	368,727,377	11	9,099	36	\$ 44,398,243	10	1,096	49	.120409	68	Finney
Ford	32,458	206,230,672	20	6,354	84	\$ 30,896,993	13	952	65	.149818	15	Ford
Franklin	24,784	158,457,144	28	6,394	81	\$ 20,420,200	27	824	81	.128869	54	Franklin

Senate Assessment & Taxation
3-17-04 Attachment 8

2003 Value and Tax per Capita

2-8

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
Geary	27,947	115,707,405	36	4,140	105	\$ 15,293,408	31	547	104	.132173	49	Geary
Gove	3,068	35,805,805	83	11,671	22	\$ 3,853,522	96	1,256	37	.107623	88	Gove
Graham	2,946	30,596,679	96	10,386	30	\$ 4,461,766	89	1,515	22	.145825	23	Graham
Grant	7,909	260,981,712	16	32,998	6	\$ 20,603,507	26	2,605	8	.078946	103	Grant
Gray	5,904	62,531,316	56	10,591	29	\$ 7,749,517	60	1,313	34	.123930	63	Gray
Greeley	1,534	29,196,352	99	19,033	10	\$ 3,615,758	99	2,357	9	.123843	64	Greeley
Greenwood	7,673	54,119,271	66	7,053	70	\$ 7,531,148	63	982	63	.139158	32	Greenwood
Hamilton	2,670	55,231,820	64	20,686	8	\$ 7,098,365	67	2,659	7	.128519	55	Hamilton
Harper	6,536	51,423,352	71	7,868	56	\$ 8,325,407	54	1,274	35	.161899	2	Harper
Harvey	32,869	210,034,431	19	6,390	82	\$ 25,134,925	22	765	89	.119670	69	Harvey
Haskell	4,307	137,813,512	31	31,998	7	\$ 12,177,682	39	2,827	6	.088363	100	Haskell
Hodgeman	2,085	24,686,533	103	11,840	21	\$ 3,991,409	95	1,914	13	.161684	3	Hodgeman
Jackson	12,657	70,376,925	53	5,560	95	\$ 8,192,370	55	647	101	.116407	77	Jackson
Jefferson	18,426	119,577,869	35	6,490	78	\$ 14,281,683	32	775	88	.119434	70	Jefferson
Jewell	3,791	34,151,090	87	9,008	39	\$ 4,666,461	86	1,231	39	.136642	36	Jewell
Johnson	451,086	6,473,155,387	1	14,350	16	\$ 666,928,615	1	1,478	24	.103030	94	Johnson
Kearny	4,531	187,615,188	26	41,407	3	\$ 15,973,561	29	3,525	1	.085140	101	Kearny
Kingman	8,673	78,725,119	47	9,077	37	\$ 9,772,070	48	1,127	46	.124129	62	Kingman
Kiowa	3,278	49,319,184	74	15,046	14	\$ 6,212,440	76	1,895	14	.125964	58	Kiowa
Labette	22,835	105,578,466	38	4,624	104	\$ 15,480,737	30	678	99	.146628	19	Labette
Lane	2,155	24,848,415	102	11,531	25	\$ 3,640,006	98	1,689	16	.146488	20	Lane
Leavenworth	68,691	416,320,174	9	6,061	89	\$ 50,379,003	8	733	94	.121010	66	Leavenworth
Lincoln	3,578	31,269,705	94	8,739	44	\$ 4,784,073	85	1,337	33	.152994	9	Lincoln
Linn	9,570	152,188,578	29	15,903	13	\$ 13,991,646	34	1,462	25	.091936	99	Linn
Logan	3,046	31,586,776	93	10,370	31	\$ 4,287,846	92	1,408	27	.135748	39	Logan
Lyon	35,935	201,314,136	23	5,602	94	\$ 26,912,788	19	749	91	.133686	44	Lyon
Marion	13,361	91,462,319	40	6,845	74	\$ 11,420,447	42	855	79	.124865	60	Marion
Marshall	10,965	82,864,044	45	7,557	60	\$ 10,010,061	45	913	72	.120801	67	Marshall
McPherson	29,554	262,856,829	15	8,894	41	\$ 31,310,062	12	1,059	52	.119115	73	McPherson
Meade	4,631	88,773,696	41	19,169	9	\$ 9,847,273	47	2,126	12	.110926	86	Meade

2003 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
Miami	28,351	271,796,274	14	9,587	35	\$ 29,563,472	15	1,043	55	.108771	87	Miami
Mitchell	6,932	51,308,375	72	7,402	62	\$ 6,846,865	71	988	61	.133445	45	Mitchell
Montgomery	36,252	192,304,511	25	5,305	97	\$ 28,394,722	17	783	87	.147655	18	Montgomery
Morris	6,104	51,500,516	70	8,437	47	\$ 5,428,375	78	889	75	.105404	91	Morris
Morton	3,496	126,233,938	32	36,108	4	\$ 11,840,759	41	3,387	3	.093800	98	Morton
Nemaha	10,717	74,349,272	50	6,938	73	\$ 8,775,774	52	819	82	.118034	75	Nemaha
Neosho	16,997	83,328,365	43	4,903	103	\$ 12,645,594	37	744	92	.151756	10	Neosho
Ness	3,454	40,900,441	79	11,841	20	\$ 5,357,844	80	1,551	21	.130997	50	Ness
Norton	5,953	38,117,431	81	6,403	80	\$ 5,068,132	83	851	80	.132961	47	Norton
Osage	16,712	106,733,577	37	6,387	83	\$ 11,354,626	43	679	98	.106383	90	Osage
Osborne	4,452	32,468,885	89	7,293	67	\$ 4,657,286	87	1,046	54	.143438	28	Osborne
Ottawa	6,163	51,974,169	69	8,433	48	\$ 6,458,506	74	1,048	53	.124264	61	Ottawa
Pawnee	7,233	50,870,819	73	7,033	71	\$ 7,719,798	61	1,067	51	.151753	11	Pawnee
Phillips	6,001	43,862,839	77	7,309	66	\$ 6,136,741	77	1,023	57	.139908	31	Phillips
Pottawatomie	18,209	338,904,513	12	18,612	11	\$ 27,484,282	18	1,509	23	.081097	102	Pottawatomie
Pratt	9,647	82,160,380	46	8,517	46	\$ 13,013,717	36	1,349	32	.158394	6	Pratt
Rawlins	2,966	29,529,210	98	9,956	34	\$ 4,253,954	93	1,434	26	.144059	26	Rawlins
Reno	64,790	433,874,584	7	6,697	75	\$ 61,222,722	6	945	68	.141107	30	Reno
Republic	5,835	46,092,616	76	7,899	55	\$ 6,746,334	72	1,156	43	.146365	21	Republic
Rice	10,761	87,742,548	42	8,154	52	\$ 12,593,516	38	1,170	42	.143528	27	Rice
Riley	62,843	317,675,017	13	5,055	100	\$ 35,998,539	11	573	103	.113319	82	Riley
Rooks	5,685	42,337,402	78	7,447	61	\$ 6,930,567	70	1,219	40	.163698	1	Rooks
Rush	3,551	32,067,767	91	9,031	38	\$ 4,790,759	84	1,349	31	.149395	16	Rush
Russell	7,370	56,733,928	62	7,698	58	\$ 9,091,826	51	1,234	38	.160254	5	Russell
Saline	53,597	433,432,599	8	8,087	53	\$ 46,297,292	9	864	78	.106815	89	Saline
Scott	5,120	62,759,125	55	12,258	19	\$ 8,130,797	56	1,588	19	.129556	53	Scott
Sedgwick	452,869	3,292,453,456	2	7,270	68	\$ 370,794,859	2	819	83	.112620	85	Sedgwick
Seward	22,510	197,049,745	24	8,754	43	\$ 23,315,180	23	1,036	56	.118321	74	Seward
Shawnee	169,871	1,293,105,478	3	7,612	59	\$ 171,047,328	3	1,007	59	.132276	48	Shawnee
Sheridan	2,813	30,764,432	95	10,937	28	\$ 3,568,693	100	1,269	36	.116001	80	Sheridan

2003 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
Sherman	6,760	55,904,885	63	8,270	50	\$ 6,669,549	73	987	62	.119302	72	Sherman
Smith	4,536	35,292,150	86	7,780	57	\$ 5,164,666	81	1,139	45	.146340	22	Smith
Stafford	4,789	52,926,302	68	11,052	27	\$ 7,966,412	58	1,663	17	.150519	14	Stafford
Stanton	2,406	82,876,290	44	34,446	5	\$ 8,098,599	57	3,366	4	.097719	95	Stanton
Stevens	5,463	243,177,279	17	44,514	2	\$ 17,523,707	28	3,208	5	.072061	104	Stevens
Sumner	25,946	148,931,520	30	5,740	91	\$ 22,843,150	24	880	77	.153380	8	Sumner
Thomas	8,180	72,249,842	51	8,832	42	\$ 9,867,422	46	1,206	41	.136574	38	Thomas
Trego	3,319	33,405,792	88	10,065	33	\$ 4,529,839	88	1,365	30	.135600	40	Trego
Wabaunsee	6,885	56,787,110	61	8,248	51	\$ 7,013,456	69	1,019	58	.123504	65	Wabaunsee
Wallace	1,749	25,163,168	101	14,387	15	\$ 2,839,323	105	1,623	18	.112836	84	Wallace
Washington	6,483	53,734,653	67	8,289	49	\$ 7,475,669	64	1,153	44	.139122	33	Washington
Wichita	2,531	32,367,760	90	12,789	18	\$ 4,454,038	90	1,760	15	.137607	35	Wichita
Wilson	10,332	59,241,352	59	5,734	92	\$ 7,071,753	68	684	97	.119372	71	Wilson
Woodson	3,788	27,357,963	100	7,222	69	\$ 3,566,063	101	941	69	.130348	51	Woodson
Wyandotte	157,882	993,008,335	4	6,290	87	\$ 157,034,282	4	995	60	.158140	7	Wyandotte
Statewide	2,688,418	23,960,004,861		8,912		\$ 2,778,207,194		1,033		.115952		Statewide

2003 Value and Tax per Capita

SORT

County	2000 Population	ASSESSED VALUE			PROPERTY TAXES LEVIED			COUNTYWIDE AVERAGE MILL LEVY				
		Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	Mill Levy	Rank High to Low	County
Rooks	5,685	42,337,402	78	7,447	61	\$ 6,930,567	70	1,219	40	0.163698	1	Rooks
Harper	6,536	51,423,352	71	7,868	56	\$ 8,325,407	54	1,274	35	0.161899	2	Harper
Hodgeman	2,085	24,686,533	103	11,840	21	\$ 3,991,409	95	1,914	13	0.161684	3	Hodgeman
Clark	2,390	31,822,733	92	13,315	17	\$ 5,115,626	82	2,140	11	0.160754	4	Clark
Russell	7,370	56,733,928	62	7,698	58	\$ 9,091,826	51	1,234	38	0.160254	5	Russell
Pratt	9,647	82,160,380	46	8,517	46	\$ 13,013,717	36	1,349	32	0.158394	6	Pratt
Wyandotte	157,882	993,008,335	4	6,290	87	\$ 157,034,282	4	995	60	0.158140	7	Wyandotte
Sumner	25,946	148,931,520	30	5,740	91	\$ 22,843,150	24	880	77	0.153380	8	Sumner
Lincoln	3,578	31,269,705	94	8,739	44	\$ 4,784,073	85	1,337	33	0.152994	9	Lincoln
Neosho	16,997	83,328,365	43	4,903	103	\$ 12,645,594	37	744	92	0.151756	10	Neosho
Pawnee	7,233	50,870,819	73	7,033	71	\$ 7,719,798	61	1,067	51	0.151753	11	Pawnee
Ellsworth	6,525	48,039,194	75	7,362	64	\$ 7,289,982	66	1,117	47	0.151751	12	Ellsworth
Barton	28,205	167,901,110	27	5,953	90	\$ 25,309,434	21	897	73	0.150740	13	Barton
Stafford	4,789	52,926,302	68	11,052	27	\$ 7,966,412	58	1,663	17	0.150519	14	Stafford
Ford	32,458	206,230,672	20	6,354	84	\$ 30,896,993	13	952	65	0.149818	15	Ford
Rush	3,551	32,067,767	91	9,031	38	\$ 4,790,759	84	1,349	31	0.149395	16	Rush
Cloud	10,268	65,223,034	54	6,352	85	\$ 9,728,620	49	947	67	0.149159	17	Cloud
Montgomery	36,252	192,304,511	25	5,305	97	\$ 28,394,722	17	783	87	0.147655	18	Montgomery
Labette	22,835	105,578,466	38	4,624	104	\$ 15,480,737	30	678	99	0.146628	19	Labette
Lane	2,155	24,848,415	102	11,531	25	\$ 3,640,006	98	1,689	16	0.146488	20	Lane
Republic	5,835	46,092,616	76	7,899	55	\$ 6,746,334	72	1,156	43	0.146365	21	Republic
Smith	4,536	35,292,150	86	7,780	57	\$ 5,164,666	81	1,139	45	0.146340	22	Smith
Graham	2,946	30,596,679	96	10,386	30	\$ 4,461,766	89	1,515	22	0.145825	23	Graham
Elk	3,261	21,578,993	105	6,617	76	\$ 3,130,142	103	960	64	0.145055	24	Elk
Bourbon	15,379	75,890,368	48	4,935	102	\$ 10,969,680	44	713	95	0.144546	25	Bourbon
Rawlins	2,966	29,529,210	98	9,956	34	\$ 4,253,954	93	1,434	26	0.144059	26	Rawlins
Rice	10,761	87,742,548	42	8,154	52	\$ 12,593,516	38	1,170	42	0.143528	27	Rice
Osborne	4,452	32,468,885	89	7,293	67	\$ 4,657,286	87	1,046	54	0.143438	28	Osborne
Cowley	36,291	204,379,270	21	5,632	93	\$ 28,877,371	16	796	86	0.141293	29	Cowley
Reno	64,790	433,874,584	7	6,697	75	\$ 61,222,722	6	945	68	0.141107	30	Reno

Senate Assessment & Taxation
3-17-04 Attachment 9

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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
Phillips	6,001	43,862,839	77	7,309	66	\$ 6,136,741	77	1,023	57	0.139908	31	Phillips
Greenwood	7,673	54,119,271	66	7,053	70	\$ 7,531,148	63	982	63	0.139158	32	Greenwood
Washington	6,483	53,734,653	67	8,289	49	\$ 7,475,669	64	1,153	44	0.139122	33	Washington
Clay	8,822	57,065,526	60	6,469	79	\$ 7,889,668	59	894	74	0.138256	34	Clay
Wichita	2,531	32,367,760	90	12,789	18	\$ 4,454,038	90	1,760	15	0.137607	35	Wichita
Jewell	3,791	34,151,090	87	9,008	39	\$ 4,666,461	86	1,234	39	0.136642	36	Jewell
Barber	5,307	54,417,590	65	10,254	32	\$ 7,433,967	65	1,401	28	0.136610	37	Barber
Thomas	8,180	72,249,842	51	8,832	42	\$ 9,867,422	46	1,206	41	0.136574	38	Thomas
Logan	3,046	31,586,776	93	10,370	31	\$ 4,287,846	92	1,408	27	0.135748	39	Logan
Trego	3,319	33,405,792	88	10,065	33	\$ 4,529,839	88	1,365	30	0.135600	40	Trego
Allen	14,385	71,361,095	52	4,961	101	\$ 9,624,824	50	669	100	0.134875	41	Allen
Edwards	3,449	40,132,512	80	11,636	24	\$ 5,394,444	79	1,564	20	0.134416	42	Edwards
Butler	59,482	390,003,186	10	6,557	77	\$ 52,401,565	7	881	76	0.134362	43	Butler
Lyon	35,935	201,314,136	23	5,602	94	\$ 26,912,788	19	749	91	0.133686	44	Lyon
Mitchell	6,932	51,308,375	72	7,402	62	\$ 6,846,865	71	988	61	0.133445	45	Mitchell
Chautauqua	4,359	22,504,737	104	5,163	99	\$ 2,993,585	104	687	96	0.133020	46	Chautauqua
Norton	5,953	38,117,431	81	6,403	80	\$ 5,068,132	83	851	80	0.132961	47	Norton
Shawnee	169,871	1,293,105,478	3	7,612	59	\$ 171,047,328	3	1,007	59	0.132276	48	Shawnee
Geary	27,947	115,707,405	36	4,140	105	\$ 15,293,408	31	547	104	0.132173	49	Geary
Ness	3,454	40,900,441	79	11,841	20	\$ 5,357,844	80	1,551	21	0.130997	50	Ness
Woodson	3,788	27,357,963	100	7,222	69	\$ 3,566,063	101	941	69	0.130348	51	Woodson
Atchison	16,774	103,832,243	39	6,190	88	\$ 13,501,943	35	805	85	0.130036	52	Atchison
Scott	5,120	62,759,125	55	12,258	19	\$ 8,130,797	56	1,588	19	0.129556	53	Scott
Franklin	24,784	158,457,144	28	6,394	81	\$ 20,420,200	27	824	81	0.128869	54	Franklin
Hamilton	2,670	55,231,820	64	20,686	8	\$ 7,098,365	67	2,659	7	0.128519	55	Hamilton
Anderson	8,110	59,914,429	58	7,388	63	\$ 7,694,148	62	949	66	0.128419	56	Anderson
Decatur	3,472	30,192,470	97	8,696	45	\$ 3,820,847	97	1,100	48	0.126550	57	Decatur
Kiowa	3,278	49,319,184	74	15,046	14	\$ 6,212,440	76	1,895	14	0.125964	58	Kiowa
Comanche	1,967	35,319,549	85	17,956	12	\$ 4,446,880	91	2,261	10	0.125904	59	Comanche
Marion	13,361	91,462,319	40	6,845	74	\$ 11,420,447	42	855	79	0.124865	60	Marion

2003 Value and Tax per Capita

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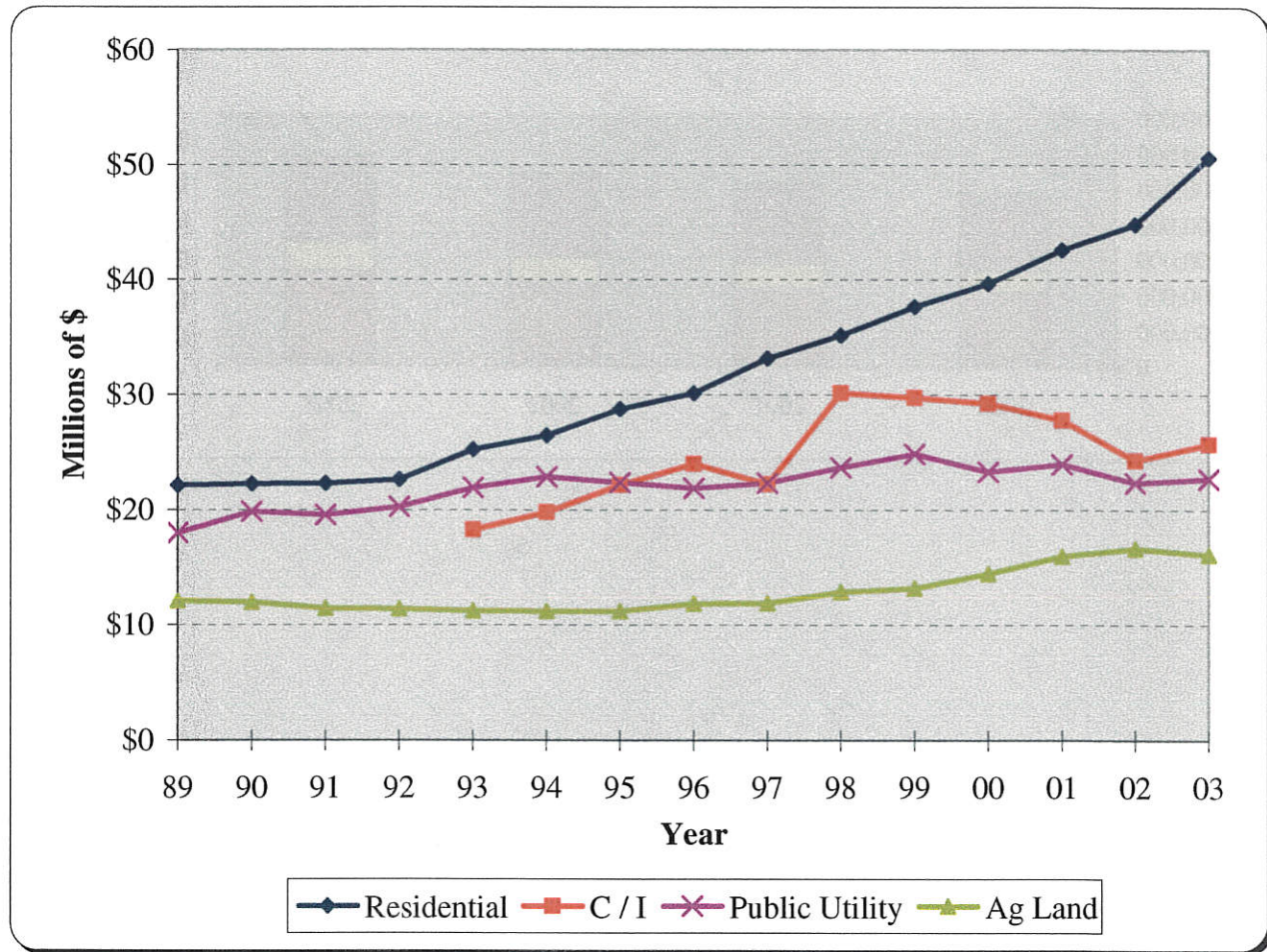
SORT												
County	2000 Population	ASSESSED VALUE			PROPERTY TAXES LEVIED			COUNTYWIDE AVERAGE MILL LEVY				
		Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	Mill Levy	Rank High to Low	County
Ottawa	6,163	51,974,169	69	8,433	48	\$ 6,458,506	74	1,048	53	0.124264	61	Ottawa
Kingman	8,673	78,725,119	47	9,077	37	\$ 9,772,070	48	1,127	46	0.124129	62	Kingman
Gray	5,904	62,531,316	56	10,591	29	\$ 7,749,517	60	1,313	34	0.123930	63	Gray
Greeley	1,534	29,196,352	99	19,033	10	\$ 3,615,758	99	2,357	9	0.123843	64	Greeley
Wabaunsee	6,885	56,787,110	61	8,248	51	\$ 7,013,456	69	1,019	58	0.123504	65	Wabaunsee
Leavenworth	68,691	416,320,174	9	6,061	89	\$ 50,379,003	8	733	94	0.121010	66	Leavenworth
Marshall	10,965	82,864,044	45	7,557	60	\$ 10,010,061	45	913	72	0.120801	67	Marshall
Finney	40,523	368,727,377	11	9,099	36	\$ 44,398,243	10	1,096	49	0.120409	68	Finney
Harvey	32,869	210,034,431	19	6,390	82	\$ 25,134,925	22	765	89	0.119670	69	Harvey
Jefferson	18,426	119,577,869	35	6,490	78	\$ 14,281,683	32	775	88	0.119434	70	Jefferson
Wilson	10,332	59,241,352	59	5,734	92	\$ 7,071,753	68	684	97	0.119372	71	Wilson
Sherman	6,760	55,904,885	63	8,270	50	\$ 6,669,549	73	987	62	0.119302	72	Sherman
McPherson	29,554	262,856,829	15	8,894	41	\$ 31,310,062	12	1,059	52	0.119115	73	McPherson
Seward	22,510	197,049,745	24	8,754	43	\$ 23,315,180	23	1,036	56	0.118321	74	Seward
Nemaha	10,717	74,349,272	50	6,938	73	\$ 8,775,774	52	819	82	0.118034	75	Nemaha
Chase	3,030	35,358,899	84	11,670	23	\$ 4,146,249	94	1,368	29	0.117262	76	Chase
Jackson	12,657	70,376,925	53	5,560	95	\$ 8,192,370	55	647	101	0.116407	77	Jackson
Dickinson	19,344	122,580,925	33	6,337	86	\$ 14,247,750	33	737	93	0.116231	78	Dickinson
Brown	10,724	75,012,361	49	6,995	72	\$ 8,717,776	53	813	84	0.116218	79	Brown
Sheridan	2,813	30,764,432	95	10,937	28	\$ 3,568,693	100	1,269	36	0.116001	80	Sheridan
Ellis	27,507	221,489,994	18	8,052	54	\$ 25,349,556	20	922	71	0.114450	81	Ellis
Riley	62,843	317,675,017	13	5,055	100	\$ 35,998,539	11	573	103	0.113319	82	Riley
Crawford	38,242	201,402,773	22	5,267	98	\$ 22,820,079	25	597	102	0.113306	83	Crawford
Wallace	1,749	25,163,168	101	14,387	15	\$ 2,839,323	105	1,623	18	0.112836	84	Wallace
Sedgwick	452,869	3,292,453,456	2	7,270	68	\$ 370,794,859	2	819	83	0.112620	85	Sedgwick
Meade	4,631	88,773,696	41	19,169	9	\$ 9,847,273	47	2,126	12	0.110926	86	Meade
Miami	28,351	271,796,274	14	9,587	35	\$ 29,563,472	15	1,043	55	0.108771	87	Miami
Gove	3,068	35,805,805	83	11,671	22	\$ 3,853,522	96	1,256	37	0.107623	88	Gove
Saline	53,597	433,432,599	8	8,087	53	\$ 46,297,292	9	864	78	0.106815	89	Saline
Osage	16,712	106,733,577	37	6,387	83	\$ 11,354,626	43	679	98	0.106383	90	Osage

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
Morris	6,104	51,500,516	70	8,437	47	\$ 5,428,375	78	889	75	0.105404	91	Morris
Douglas	99,962	896,359,668	5	8,967	40	\$ 93,964,615	5	940	70	0.104829	92	Douglas
Doniphan	8,249	60,325,955	57	7,313	65	\$ 6,298,532	75	764	90	0.104408	93	Doniphan
Johnson	451,086	6,473,155,387	1	14,350	16	\$ 666,928,615	1	1,478	24	0.103030	94	Johnson
Stanton	2,406	82,876,290	44	34,446	5	\$ 8,098,599	57	3,366	4	0.097719	95	Stanton
Cherokee	22,605	121,881,592	34	5,392	96	\$ 11,846,844	40	524	105	0.097200	96	Cherokee
Cheyenne	3,165	35,951,970	82	11,359	26	\$ 3,432,148	102	1,084	50	0.095465	97	Cheyenne
Morton	3,496	126,233,938	32	36,108	4	\$ 11,840,759	41	3,387	3	0.093800	98	Morton
Linn	9,570	152,188,578	29	15,903	13	\$ 13,991,646	34	1,462	25	0.091936	99	Linn
Haskell	4,307	137,813,512	31	31,998	7	\$ 12,177,682	39	2,827	6	0.088363	100	Haskell
Kearny	4,531	187,615,188	26	41,407	3	\$ 15,973,561	29	3,525	1	0.085140	101	Kearny
Pottawatomie	18,209	338,904,513	12	18,612	11	\$ 27,484,282	18	1,509	23	0.081097	102	Pottawatomie
Grant	7,909	260,981,712	16	32,998	6	\$ 20,603,507	26	2,605	8	0.078946	103	Grant
Stevens	5,463	243,177,279	17	44,514	2	\$ 17,523,707	28	3,208	5	0.072061	104	Stevens
Coffey	8,865	441,678,791	6	49,823	1	\$ 30,471,138	14	3,437	2	0.068989	105	Coffey
Statewide	2,688,418	23,960,004,861		8,912		\$ 2,778,207,194		1,033		0.115952		Statewide

Cherokee County Assessed Value Major Classes of Property (Millions)

Year	Residential	% of	C&I Real/PP	% of	Utilities	% of	Ag Land	% of
89	\$22.106	30.96			\$17.964	25.16	\$12.102	16.95
90	\$22.230	30.18			\$19.829	26.92	\$11.964	16.24
91	\$22.260	30.27			\$19.525	26.55	\$11.449	15.57
92	\$22.610	29.93			\$20.240	26.79	\$11.407	15.10
93	\$25.216	30.67	\$18.252	22.19	\$21.890	26.62	\$11.234	13.66
94	\$26.448	30.61	\$19.795	22.91	\$22.834	26.43	\$11.218	12.98
95	\$28.744	31.88	\$22.166	24.58	\$22.353	24.79	\$11.197	12.42
96	\$30.124	32.12	\$23.996	25.59	\$21.878	23.33	\$11.834	12.62
97	\$33.155	34.55	\$22.251	23.19	\$22.311	23.25	\$11.878	12.38
98	\$35.163	32.63	\$30.177	28.00	\$23.667	21.96	\$12.871	11.94
99	\$37.633	33.69	\$29.744	26.63	\$24.847	22.25	\$13.203	11.82
00	\$39.662	34.95	\$29.263	25.79	\$23.288	20.52	\$14.462	12.75
01	\$42.595	36.20	\$27.787	23.61	\$23.952	20.35	\$15.971	13.57
02	\$44.800	38.74	\$24.260	20.98	\$22.313	19.30	\$16.649	14.40
03	\$50.581	41.46	\$25.713	21.08	\$22.671	18.58	\$16.084	13.18



Source: PVD Statistical Report of Property Assessment and Taxation.

MARK BECK

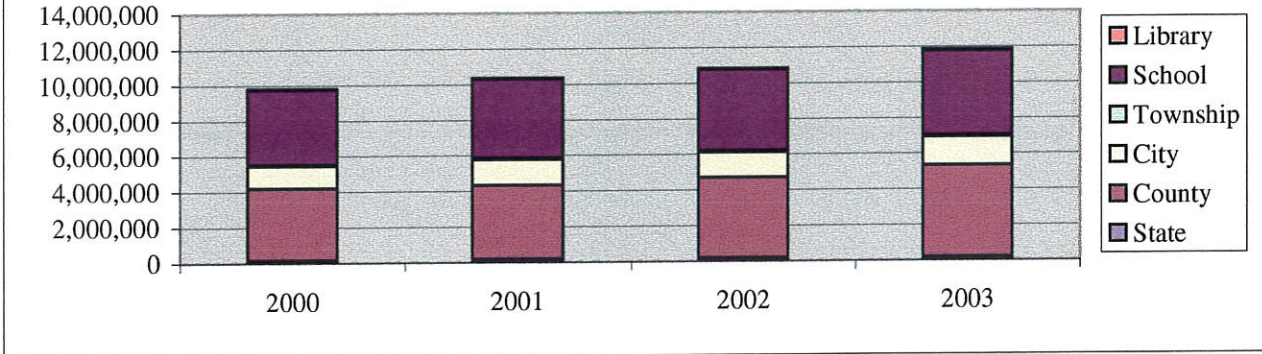
03/16/2004

Senate Assessment + Taxation
3-17-04 Attachment 10

**Cherokee County
Tax Distribution**

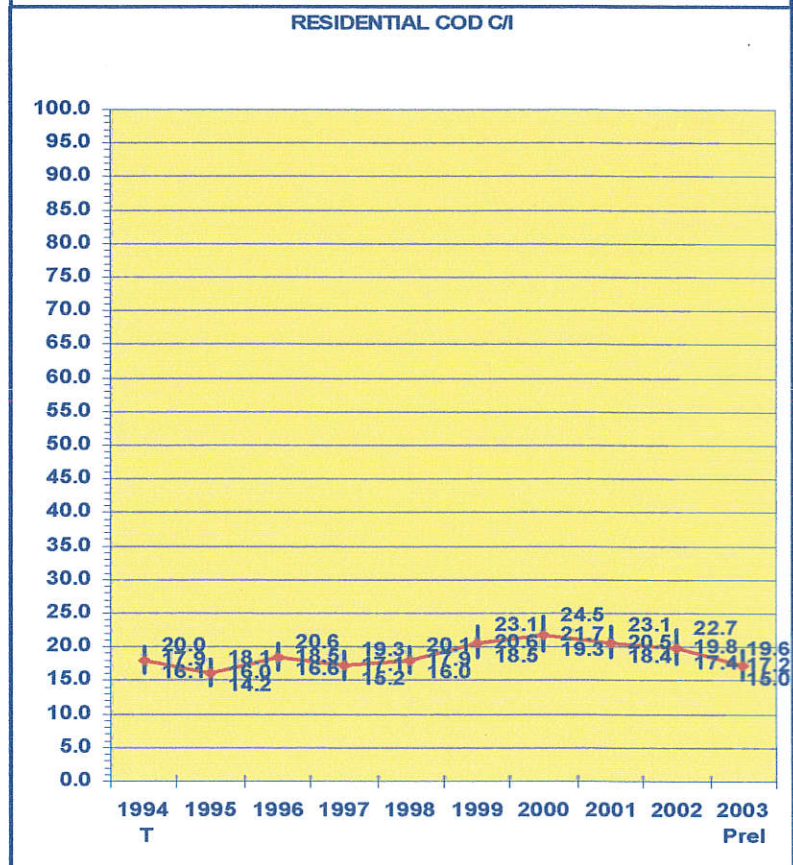
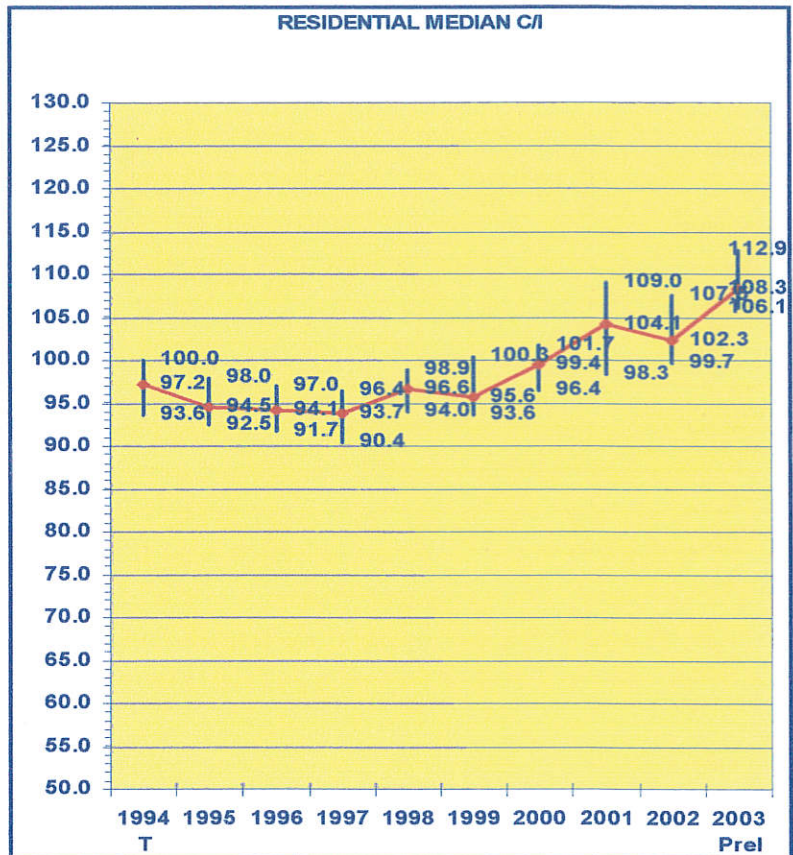
Taxing District	2000	2001	% Change	2002	% Change	2003	% Change
State	170,204	176,514	3.7%	173,449	-1.7%	182,996	5.5%
County	4,025,889	4,143,957	2.9%	4,526,665	9.2%	5,139,248	13.5%
City	1,271,595	1,464,758	15.2%	1,414,549	-3.4%	1,611,872	13.9%
Township	71,160	85,802	20.6%	104,823	22.2%	113,089	7.9%
School	4,187,798	4,404,436	5.2%	4,542,629	3.1%	4,712,628	3.7%
Library	76,407	89,552	17.2%	86,495	-3.4%	98,098	13.4%
Total	9,803,053	10,365,019	5.7%	10,848,611	4.7%	11,857,931	9.3%
Average Levy	2000	2001		2002		2003	
Urban	0.10080	0.10562		0.11028		0.11476	
Rural	0.07651	0.07679		0.08315		0.08557	
County	0.08637	0.08806		0.09384		0.09720	

**Cherokee County
Tax Distribution**



Cherokee County Statistical Analysis

The following History Graphs depicts Cherokee County since 1994 for both median ratio C/I and also COD C/I



Average number of valid residential sales

	2000	2001	2002	2003
Valid Residential Sales	231	224	192	204

Sale Price/Average Value

	2000	2001	2002	2003
Average Sale Price (Mean)	\$37,500	\$38,600	\$45,300	\$45,300
Average Appraised Value	\$38,700	\$41,500	\$43,700	\$49,100

Frequency Distribution of Sales Prices/Parcels

	<u>2003</u>	<u>% of Parcels</u>
\$1,000 - \$20,000	60	28.8
\$20,001 - \$40,000	45	27.1
\$40,001 - \$60,000	43	19.2
\$60,001 - \$80,000	30	11.3
\$80,001 - \$100,000	15	6.2
>\$100,000	11	7.3

Based on the frequency distribution results, the statistics are being skewed by the over representativeness of the low dollar sales.

The price-related-differential computed for the preliminary 2003 ratio study of 1.05 suggests that assessment regressivity (> 1.00) exists. Assessment regressivity exists when low-value properties are appraised higher than high-value properties in relation to market value. To explore assessment regressivity further, sales $< \$20,000$ were removed and the following results for the median ratio were computed.

	2000	2001	2002	2003
Median Ratio	93.4	98.2	97.8	105.0
COD	15.5	16.2	16.6	11.3
PRD	1.01	1.02	1.02	1.02

The statistics improved after removal of the sales with sales prices $< \$20,000$.

When removing 2003 <\$40,000 sales, the result are as follows:

	2003
Median Ratio	101.9
COD	8.3
PRD	1.00

The demonstration above indicates the county would benefit most by examining their low dollar (< \$20,000) initially and then their residential properties in the range of \$20,001 to \$40,000.

The demonstration above also shows that high valued properties (*greater than \$100,000*) were being somewhat under-appraised for the years 2000 and 2001. This problem was corrected in 2002 and does not appear to be a problem for 2003.