

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Kenny Wilk at 9:00 A.M. on January 18, 2005 in Room 519-S of the Capitol.

Committee members absent: Rep. Kasha Kelley - excused

Committee staff present: Chris Courtwright, Legislative Research Department
Martha Dorsey, Legislative Research Department
Gordon Self, Revisor of Statutes
Rose Marie Glatt, Committee Secretary

Conferees appearing before the committee:

Representative Brunk, Legislator
Mark Beck, Director, Property Valuation Division
Roger Hamm, Supervisor of Abstract and Personal Property
Tony Folsom, Deputy Director of Property Valuation

The Chairman opened the floor for bill introductions.

Representative Owens requested and made a motion that a committee bill be introduced regarding a sales tax exemption for Lyme Association of Greater Kansas City Inc. Representative O'Malley seconded the motion. The motion carried.

The Chairman explained the process to be used by representatives when they leave for "page pictures". He advised that the committee would not take action on any bills from 9:30 a.m. to 9:45 a.m. to facilitate that procedure. He requested that he be advised when those occasions arise.

The Chairman welcomed Director Beck who gave an outline of the two-day briefing on property tax. He introduced staff members Roger Hamm and Tony Folsom who would provide additional information as well as serve as resource personnel for questions from committee members.

Key Issues of his presentation included:

- Kansas Constitutional Article # 11

He distributed a copy of the *Kansas Constitutional Article # 11 (Attachment 1)*. The Constitution is the rules that set the parameter of the tax laws. The Constitution may be changed in two ways (a) a Resolution is passed by the Legislature, (exact language) by 2/3 vote in both the House and Senate, and goes directly to a vote of the people (does not require the Governor's signature), (b) a Statute requires a majority vote in both Houses, and proceeds to the Governor's office for signature.

Director Beck explained that the second sentence in Article 11, *Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation*, is the limiter that determines the tax structure. He explained that Class 1 consisted of *real property* classified into seven subclasses; Class 2 consisted of *tangible personal property*, further classified into six subclasses. Each subclass is assessed a percentage of value. In response to a question on the history of taxation he and staff described various bills that had significantly changed the tax laws in 1985 and 1992.

- Appraised Value - Major Classes of Property

A three page handout (Attachment 2) was distributed, that outlined tax data from 1989-2003 in four major classes; Residential, Commercial and Industrial, Utilities and Ag Land. Differences of; appraised value, assessed value and tax dollars were explained.

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on January 18, 2005 in Room 519-S of the Capitol.

- 2003 Real and Personal Property Value and Tax Summary Statewide

Director Beck explained the 2003 Real and Personal Property Value and Tax Summary data report (Attachment 3). The report was comprised of the Property Type/Class tax generated and the tax districts that receive the tax revenue statewide. That same information was provided at the county level. He suggested they use their website: www.ksrevenue.org/pvd for additional information.

- 2003 Value and Tax per Capita (sorted by county)(Attachment 4)
- 2003 Value and Tax per Capita (sorted by mill levy)(Attachment 5)

In response to a committee request the Director agreed to provide the 2003 Ad Valorem Tax listing for each county at the continuation of the PVD briefing tomorrow.

The meeting was adjourned at 10:25 a.m. The next meeting is scheduled for January 19, 2005.

Kansas Constitutional Article

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

CONSTITUTION OF THE STATE OF KANSAS

Article 11. -- FINANCE AND TAXATION

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

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

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

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

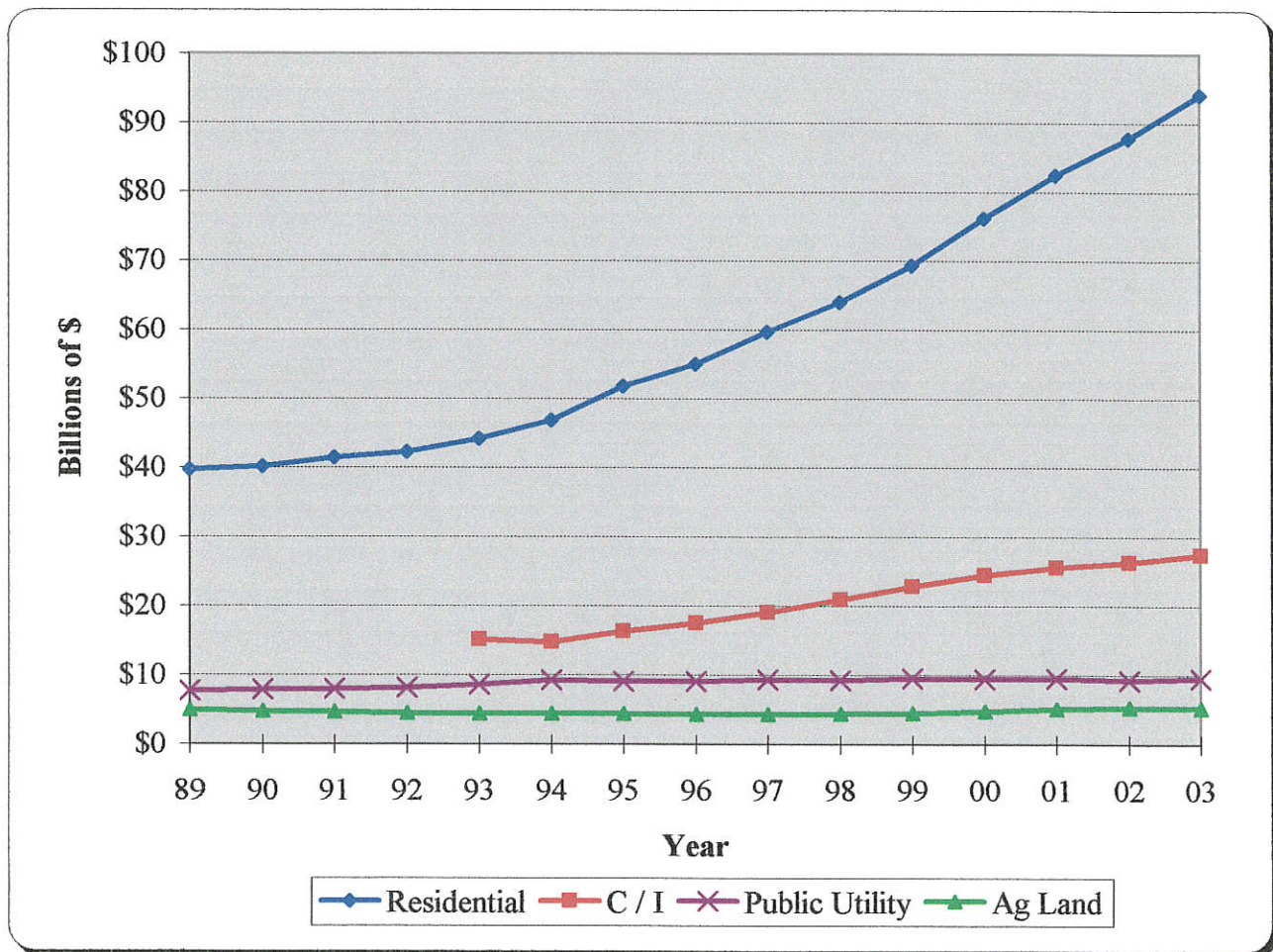
- (1) Mobile homes used for residential purposes : 11 1/2%
- (2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed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

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

Appraised Value

Major Classes of Property (Billions)

Year	Residential	% of Total	C&I Real/PP	% of	Utilities	% of	Ag Land	% of
89	\$39.718	54.38			\$7.719	10.57	\$4.966	6.80
90	\$40.167	54.40			\$7.883	10.68	\$4.740	6.42
91	\$41.470	54.66			\$7.955	10.48	\$4.677	6.10
92	\$42.288	55.43			\$8.152	10.68	\$4.531	5.94
93	\$44.235	55.39	\$15.098	18.90	\$8.641	10.82	\$4.427	5.54
94	\$46.849	56.32	\$14.776	17.76	\$9.272	11.14	\$4.426	5.32
95	\$51.792	57.96	\$16.358	18.31	\$9.083	10.16	\$4.426	4.95
96	\$55.051	59.00	\$17.478	18.73	\$9.081	9.73	\$4.312	4.62
97	\$59.684	58.86	\$19.119	18.85	\$9.386	9.26	\$4.341	4.28
98	\$64.043	59.97	\$20.908	19.58	\$9.236	8.65	\$4.429	4.15
99	\$69.342	61.40	\$22.853	20.23	\$9.545	8.45	\$4.505	3.99
00	\$76.227	62.54	\$24.511	20.11	\$9.436	7.74	\$4.775	3.92
01	\$82.500	62.79	\$25.607	19.49	\$9.513	7.24	\$5.178	3.94
02	\$87.755	64.12	\$26.297	19.22	\$9.285	6.78	\$5.356	3.91
03	\$94.098	65.33	\$27.390	19.01	\$9.570	6.64	\$5.210	3.62



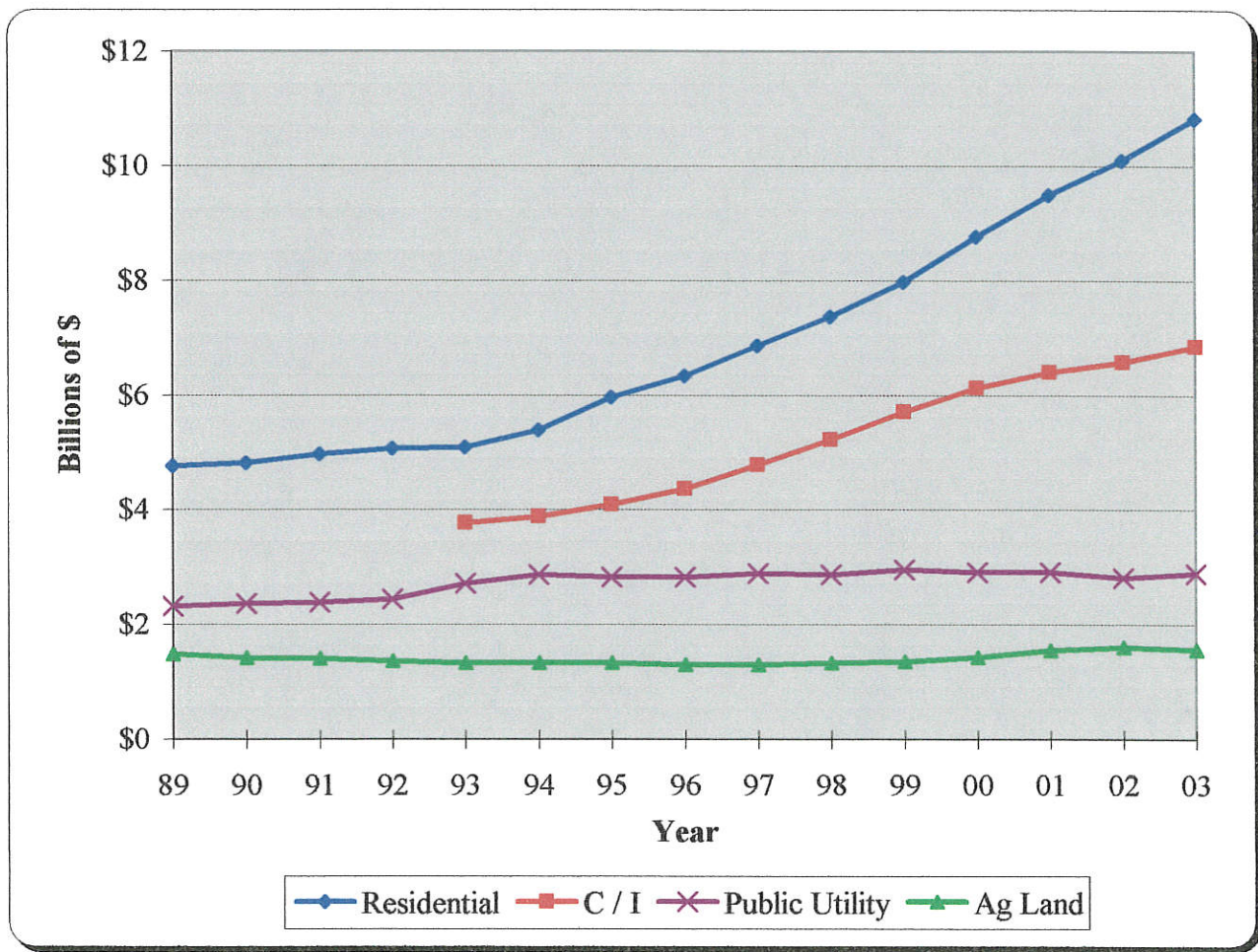
Source: PVD Statistical Report of Property Assessment and Taxation

Hs Taxation Committee
January 18, 2005
Attachment 2

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



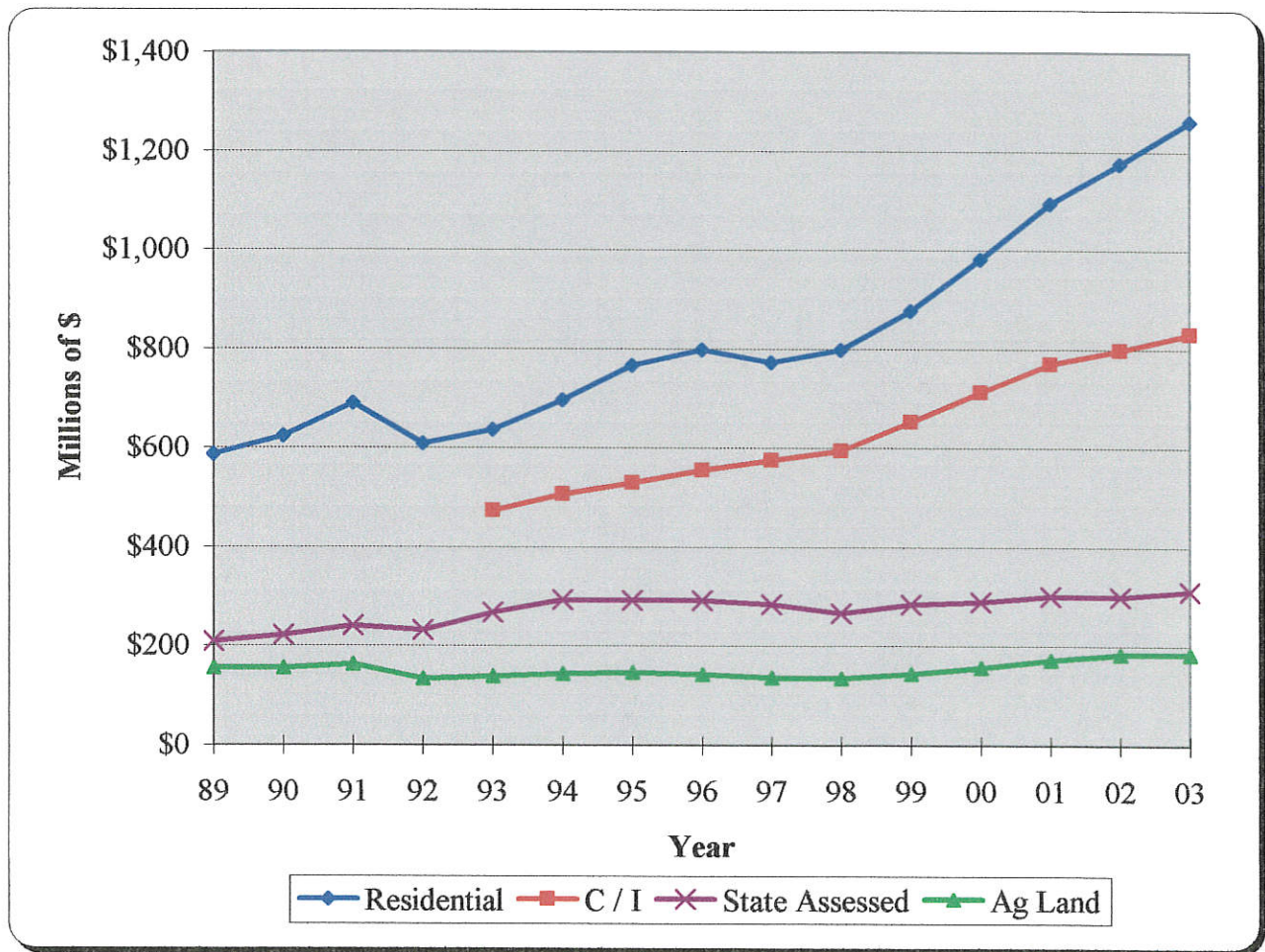
Source: PVD Statistical Report of Property Assessment and Taxation.

01/13/2005

Tax Dollars

Major Classes of Property (Millions)

Year	Residential	% of	C&I Real/PP	% of	Utilities	% of	Ag Land	% of
89	\$586.547	37.35			\$209.886	13.36	\$156.212	9.95
90	\$623.642	37.69			\$221.554	13.39	\$155.670	9.41
91	\$690.982	37.70			\$240.974	13.14	\$162.879	8.89
92	\$608.794	37.86			\$231.874	14.42	\$133.380	8.30
93	\$637.134	37.55	\$473.289	27.89	\$267.463	15.76	\$138.968	8.21
94	\$696.911	38.07	\$506.601	27.66	\$293.661	16.04	\$144.208	7.89
95	\$767.068	39.84	\$529.177	27.48	\$292.512	15.19	\$146.754	7.64
96	\$798.899	40.48	\$554.649	28.10	\$291.697	14.78	\$143.515	7.28
97	\$772.782	39.27	\$574.975	29.22	\$284.438	14.46	\$136.239	6.93
98	\$798.961	40.59	\$594.922	30.23	\$267.176	13.57	\$134.835	6.86
99	\$878.324	41.63	\$653.373	30.97	\$284.341	13.48	\$144.150	6.83
00	\$982.067	42.53	\$713.499	30.90	\$289.787	12.55	\$156.938	6.80
01	\$1,095.606	42.04	\$770.894	30.26	\$300.918	10.81	\$171.704	5.78
02	\$1,175.185	44.23	\$799.238	30.08	\$299.439	11.27	\$184.307	6.94
03	\$1,261.071	45.30	\$831.869	29.89	\$311.099	11.18	\$183.373	6.59

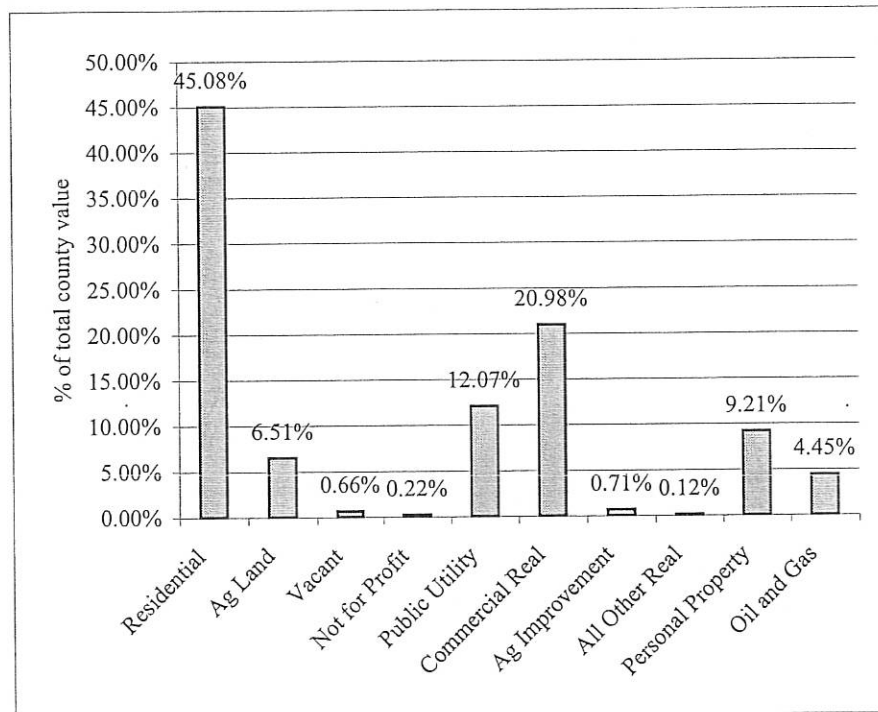


Source: PVD Statistical Report of Property Assessment and Taxation.

2003 Real and Personal Property Value and Tax Summary Statewide

Total Taxable Value	\$24,005,677,619	Tax Per Capita	\$1,035
Value Per Capita	\$8,929	Mill Levy	0.1160
Total Ad Valorem Tax	\$2,783,823,498	2000 Population	2,688,418

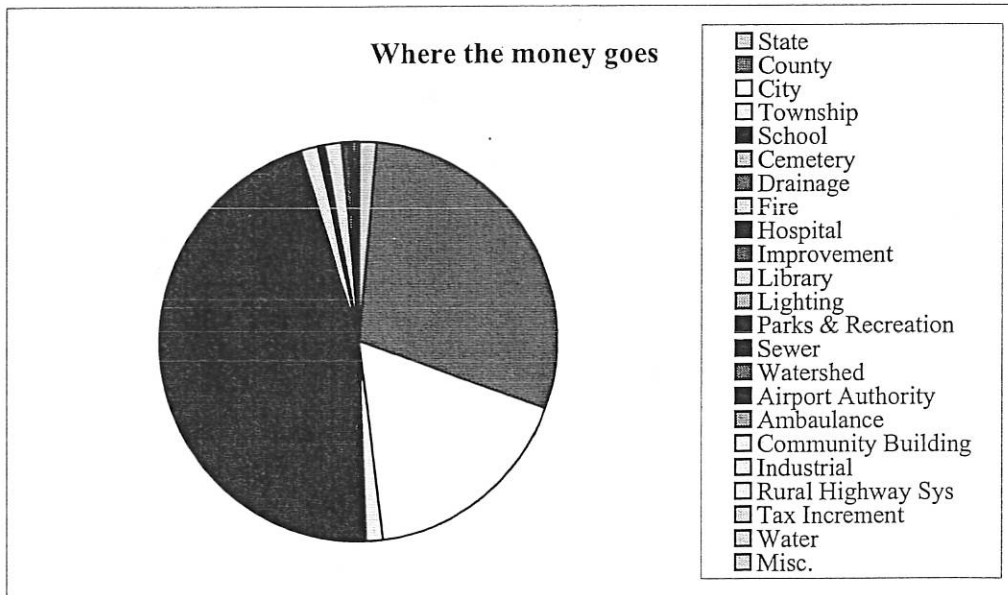
Property Type/Class	2003 Value	% of State
Residential	10,821,273,257	45.08%
Ag Land	1,563,044,769	6.51%
Vacant	158,666,893	0.66%
Not for Profit	53,762,988	0.22%
Public Utility	2,896,954,491	12.07%
Commercial Real	5,035,657,364	20.98%
Ag Improvement	170,040,987	0.71%
All Other Real	28,440,284	0.12%
Personal Property	2,210,509,892	9.21%
Oil and Gas	1,067,326,694	4.45%
Total	24,005,677,619	100.00%



Statewide

Distribution of Taxes

Taxing Districts	General	Penalty	Total	% of Total
State	35,938,635.87	68,511.79	36,007,147.66	1.29%
County	811,032,947.11	1,548,556.39	812,581,503.50	29.19%
City	486,947,212.71	1,105,004.27	488,052,216.98	17.53%
Township	41,815,974.71	90,595.28	41,906,569.99	1.51%
School	1,267,407,305.40	2,581,241.21	1,269,988,546.61	45.62%
Cemetery	3,508,915.08	5,825.28	3,514,740.36	0.13%
Drainage	3,888,931.85	10,231.89	3,899,163.74	0.14%
Fire	36,093,743.93	80,832.62	36,174,576.55	1.30%
Hospital	12,391,535.35	15,808.83	12,407,344.18	0.45%
Improvement	1,269,223.60	3,873.54	1,273,097.14	0.05%
Library	40,201,692.72	70,509.19	40,272,201.91	1.45%
Lighting	5,478.76	11.34	5,490.10	0.00%
Parks & Recreation	15,181,162.19	19,252.86	15,200,415.05	0.55%
Sewer	212,138.58	376.33	212,514.91	0.01%
Watershed	2,935,167.04	6,510.96	2,941,678.00	0.11%
Airport Authority	2,409,917.17	4,475.39	2,414,392.56	0.09%
Ambulance	346,836.31	680.05	347,516.36	0.01%
Community Building	8,901.47	5.23	8,906.70	0.00%
Industrial	164,876.32	95.80	164,972.12	0.01%
Rural Highway Sys	2,692,782.11	4,088.38	2,696,870.49	0.10%
Tax Increment	8,442,468.04	0.00	8,442,468.04	0.30%
Water	30,537.00	2.90	30,539.90	0.00%
Misc.	5,285,970.42	389.23	5,286,359.65	0.19%
Total	2,778,212,353.74	5,616,878.76	2,783,829,232.50	100.00%

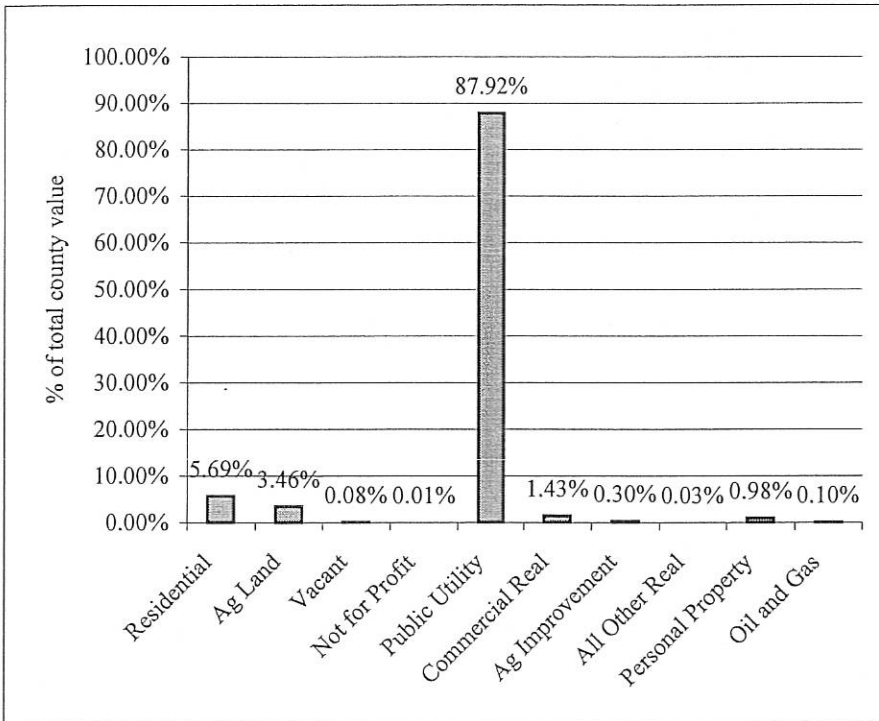


2003 Real and Personal Property Value and Tax Summary

County Name **Coffey**
County Number **16**

Total Taxable Value	\$441,852,331	Tax Per Capita	\$3,437
Value Per Capita	\$49,823	Mill Levy	0.0690
Total Ad Valorem Tax	\$30,487,984	2000 Population	8,865

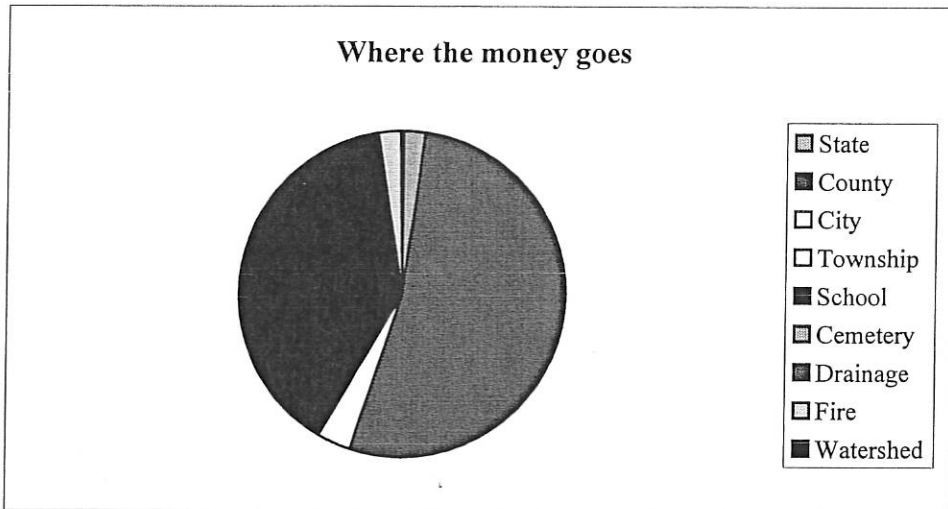
Property Type/Class	2003 Value	% of County
Residential	25,145,645	5.69%
Ag Land	15,308,179	3.46%
Vacant	334,826	0.08%
Not for Profit	26,091	0.01%
Public Utility	388,484,004	87.92%
Commercial Real	6,336,659	1.43%
Ag Improvement	1,321,322	0.30%
All Other Real	124,080	0.03%
Personal Property	4,350,392	0.98%
Oil and Gas	421,133	0.10%
Total	441,852,331	100.00%



County Name
Coffey

Distribution of Taxes

Taxing Districts	General	Penalty	Total	% of Total
State	662,520.94	260.42	662,781.36	2.17%
County	16,092,611.39	6,322.92	16,098,934.31	52.80%
City	1,042,878.48	3,426.57	1,046,305.05	3.43%
Township	51,412.38	119.38	51,531.76	0.17%
School	11,800,953.08	6,299.91	11,807,252.99	38.73%
Cemetery	22,931.32	39.68	22,971.00	0.08%
Drainage	970.16	0.63	970.79	0.00%
Fire	753,005.96	303.49	753,309.45	2.47%
Watershed	43,913.33	74.18	43,987.51	0.14%
Total	30,471,197.04	16,847.18	30,488,044.22	100.00%



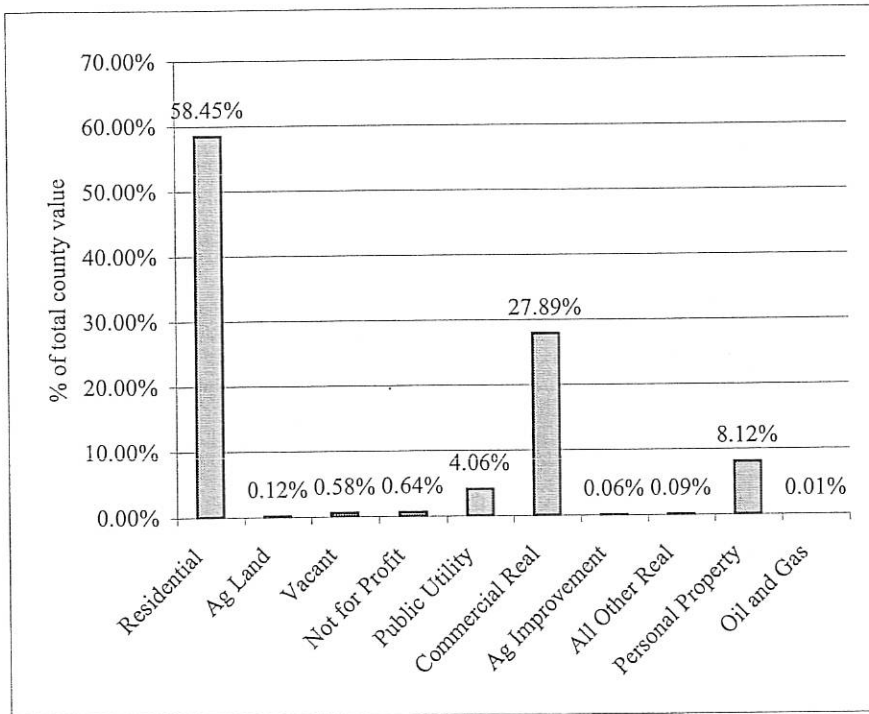
2003 Real and Personal Property Value and Tax Summary

County Name **Johnson**

County Number **46**

Total Taxable Value	\$6,481,292,971	Tax Per Capita	\$1,478
Value Per Capita	\$14,350	Mill Levy	0.1030
Total Ad Valorem Tax	\$667,772,666	2000 Population	451,086

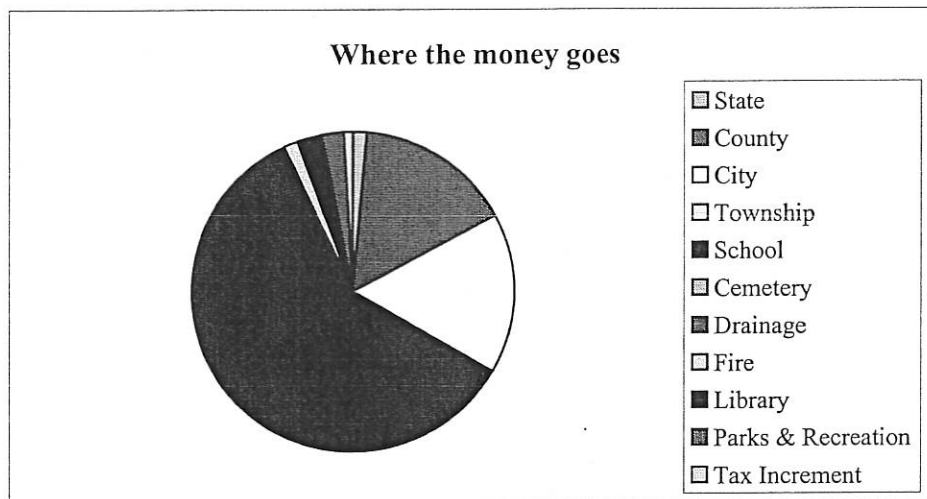
Property Type/Class	2003 Value	% of County
Residential	3,788,107,523	58.45%
Ag Land	7,854,948	0.12%
Vacant	37,413,725	0.58%
Not for Profit	41,454,901	0.64%
Public Utility	262,899,814	4.06%
Commercial Real	1,807,513,463	27.89%
Ag Improvement	3,815,443	0.06%
All Other Real	5,627,334	0.09%
Personal Property	526,083,812	8.12%
Oil and Gas	522,008	0.01%
Total	6,481,292,971	100.00%



County Name
Johnson

Distribution of Taxes

Taxing Districts	General	Penalty	Total	% of Total
State	9,709,733.08	12,206.38	9,721,939.46	1.46%
County	5,108,199.67	133,301.76	105,241,501.43	15.76%
City	8,225,506.75	140,046.35	108,365,553.10	16.23%
Township	34,949.82	24.60	34,974.42	0.01%
School	96,778,793.34	510,000.12	397,288,793.46	59.49%
Cemetery	36,820.81	44.27	36,865.08	0.01%
Drainage	306,696.73	548.92	307,245.65	0.05%
Fire	9,626,417.10	8,370.27	9,634,787.37	1.44%
Library	16,103,889.00	20,267.70	16,124,156.70	2.41%
Parks & Recreation	15,174,947.65	19,245.39	15,194,193.04	2.28%
Tax Increment	5,822,830.68	0.00	5,822,830.68	0.87%
Total	66,928,784.63	844,055.76	667,772,840.39	100.00%



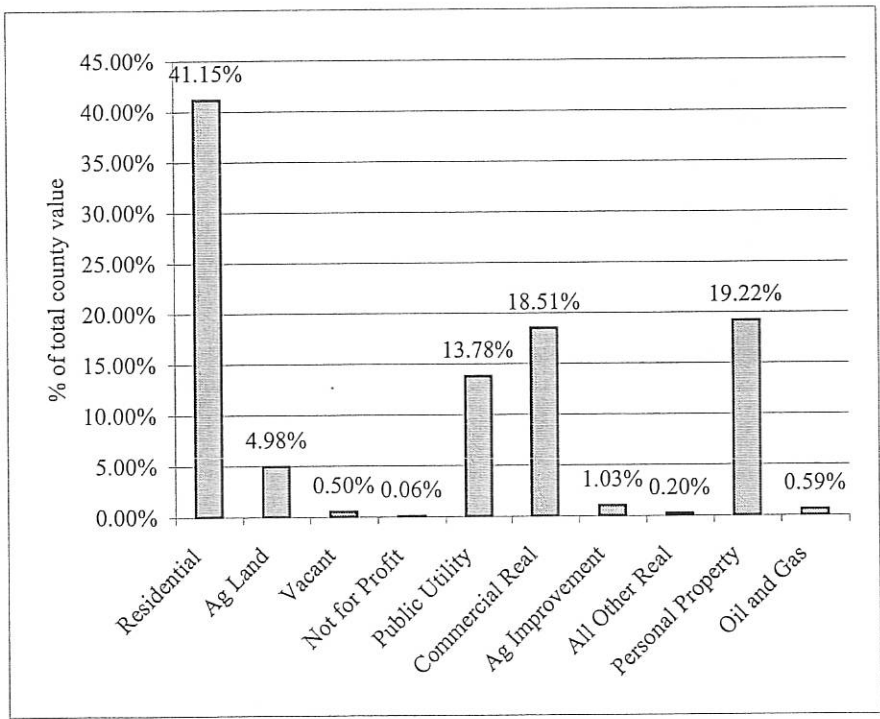
2003 Real and Personal Property Value and Tax Summary

County Name **Montgomery**

County Number **63**

Total Taxable Value	\$192,963,407	Tax Per Capita	\$783
Value Per Capita	\$5,305	Mill Levy	0.1477
Total Ad Valorem Tax	\$28,495,370	2000 Population	36,252

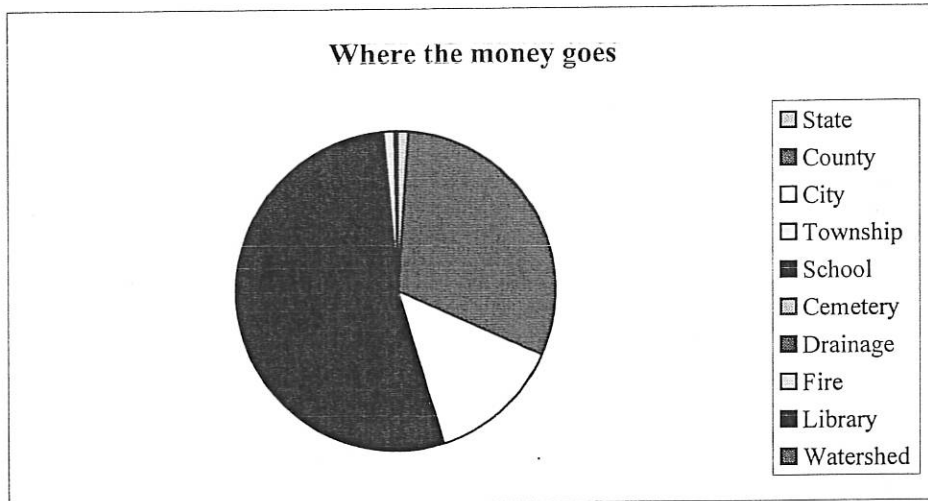
Property Type/Class	2003 Value	% of County
Residential	79,399,428	41.15%
Ag Land	9,608,862	4.98%
Vacant	961,945	0.50%
Not for Profit	106,386	0.06%
Public Utility	26,581,232	13.78%
Commercial Real	35,721,912	18.51%
Ag Improvement	1,982,240	1.03%
All Other Real	381,483	0.20%
Personal Property	37,081,739	19.22%
Oil and Gas	1,138,180	0.59%
Total	192,963,407	100.00%



County Name
Montgomery

Distribution of Taxes

Taxing Districts	General	Penalty	Total	% of Total
State	288,458.88	987.94	289,446.82	1.02%
County	8,671,928.20	30,186.97	8,702,115.17	30.54%
City	3,859,242.27	14,387.42	3,873,629.69	13.59%
Township	36,203.71	86.02	36,289.73	0.13%
School	15,101,785.62	53,892.46	15,155,678.08	53.19%
Cemetery	51,597.04	195.04	51,792.08	0.18%
Drainage	3,561.61	49.50	3,611.11	0.01%
Fire	290,892.42	944.10	291,836.52	1.02%
Library	85,071.62	303.21	85,374.83	0.30%
Watershed	5,905.84	58.23	5,964.07	0.02%
Total	28,394,647.21	101,090.89	28,495,738.10	100.00%



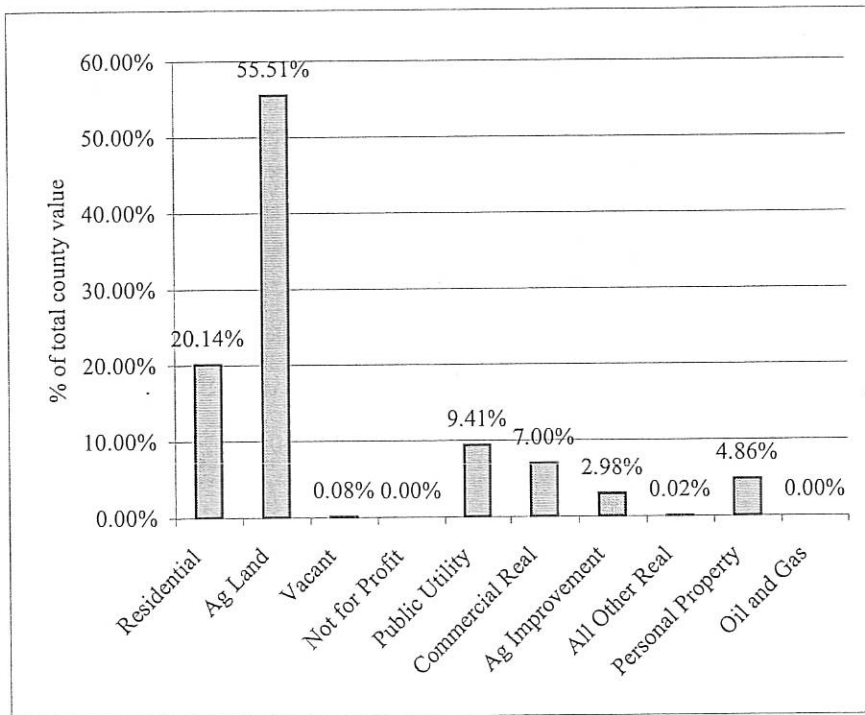
2003 Real and Personal Property Value and Tax Summary

County Name **Smith**

County Number **92**

Total Taxable Value	\$35,307,189	Tax Per Capita	\$1,139
Value Per Capita	\$7,780	Mill Levy	0.1463
Total Ad Valorem Tax	\$5,167,219	2000 Population	4,536

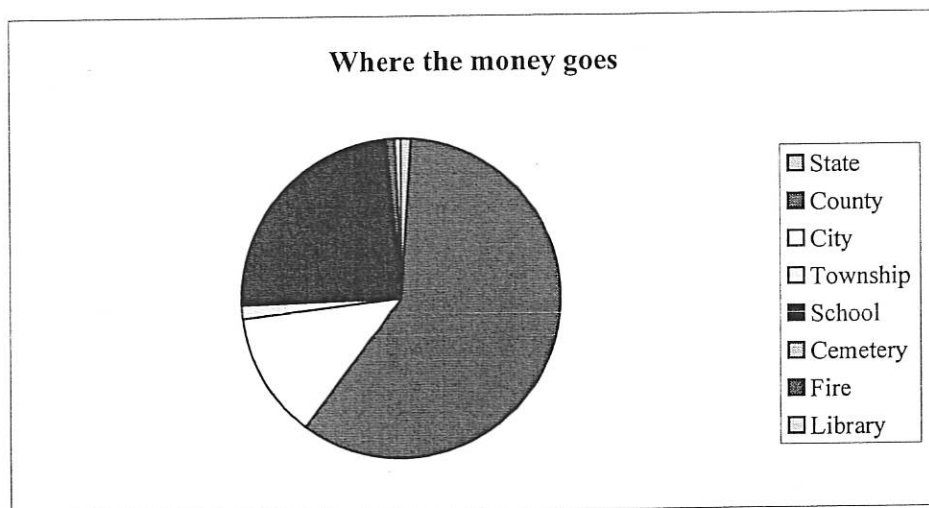
Property Type/Class	2003 Value	% of County
Residential	7,110,810	20.14%
Ag Land	19,599,655	55.51%
Vacant	27,682	0.08%
Not for Profit	455	0.00%
Public Utility	3,322,763	9.41%
Commercial Real	2,471,492	7.00%
Ag Improvement	1,051,175	2.98%
All Other Real	8,376	0.02%
Personal Property	1,714,781	4.86%
Oil and Gas	0	0.00%
Total	35,307,189	100.00%



County Name
Smith

Distribution of Taxes

Taxing Districts	General	Penalty	Total	% of Total
State	52,940.38	22.60	52,962.98	1.02%
County	3,055,874.40	1,302.20	3,057,176.60	59.16%
City	662,279.76	635.20	662,914.96	12.83%
Township	72,753.15	18.86	72,772.01	1.41%
School	1,235,015.38	522.26	1,235,537.64	23.91%
Cemetery	16,275.89	6.76	16,282.65	0.32%
Fire	35,333.37	39.96	35,373.33	0.68%
Library	34,235.75	4.79	34,240.54	0.66%
Total	5,164,708.08	2,552.63	5,167,260.71	100.00%



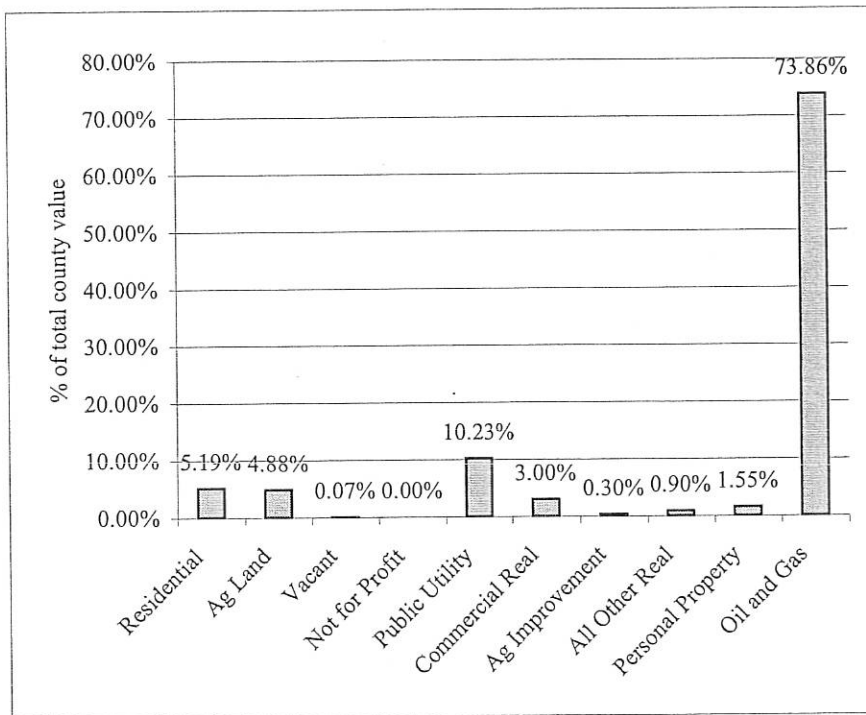
2003 Real and Personal Property Value and Tax Summary

County Name Stevens

County Number 95

Total Taxable Value	\$243,211,774	Tax Per Capita	\$3,208
Value Per Capita	\$44,514	Mill Levy	0.0721
Total Ad Valorem Tax	\$17,526,889	2000 Population	5,463

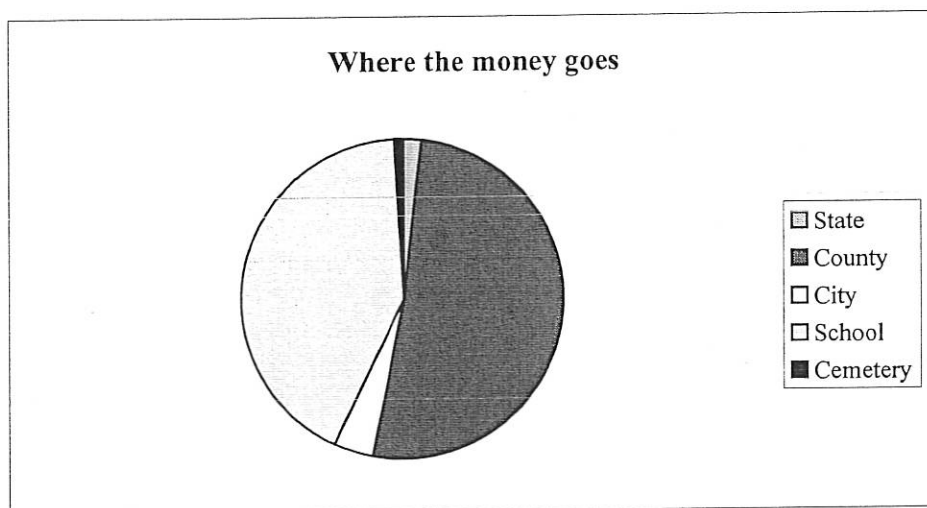
Property Type/Class	2003 Value	% of County
Residential	12,628,961	5.19%
Ag Land	11,862,798	4.88%
Vacant	182,103	0.07%
Not for Profit	3,826	0.00%
Public Utility	24,889,571	10.23%
Commercial Real	7,299,326	3.00%
Ag Improvement	730,471	0.30%
All Other Real	2,195,421	0.90%
Personal Property	3,775,692	1.55%
Oil and Gas	179,643,605	73.86%
Total	243,211,774	100.00%



County Name
Stevens

Distribution of Taxes

Taxing Districts	General	Penalty	Total	% of Total
State	364,765.59	51.75	364,817.34	2.08%
County	8,945,024.62	1,268.87	8,946,293.49	51.04%
City	650,268.92	785.70	651,054.62	3.71%
School	7,407,330.60	1,057.91	7,408,388.51	42.27%
Cemetery	156,310.48	17.12	156,327.60	0.89%
Total	17,523,700.21	3,181.35	17,526,881.56	100.00%

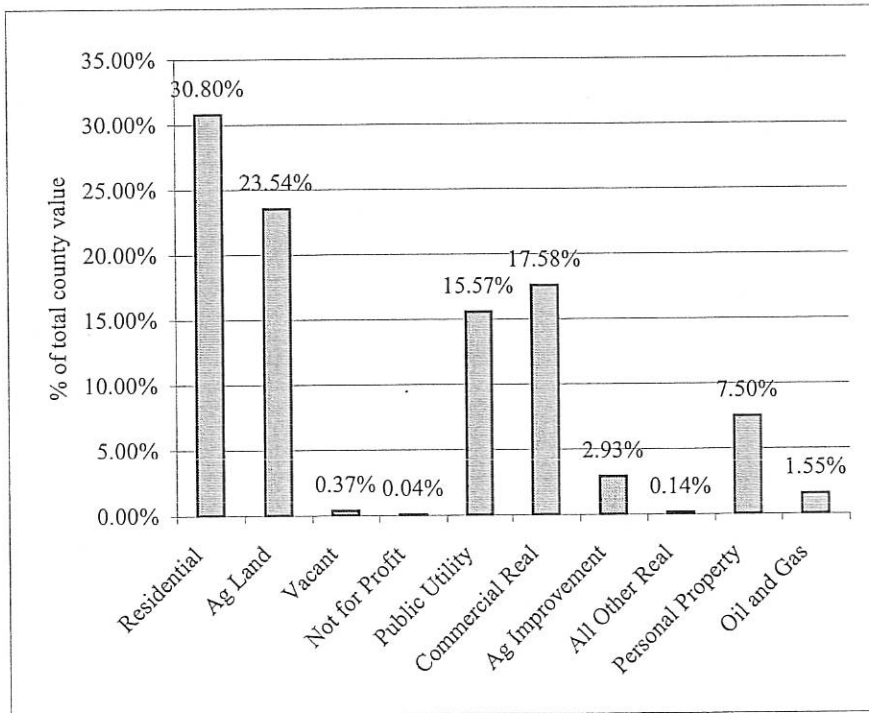


2003 Real and Personal Property Value and Tax Summary

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

Total Taxable Value	\$72,291,071	Tax Per Capita	\$1,206
Value Per Capita	\$8,832	Mill Levy	0.1366
Total Ad Valorem Tax	\$9,873,261	2000 Population	8,180

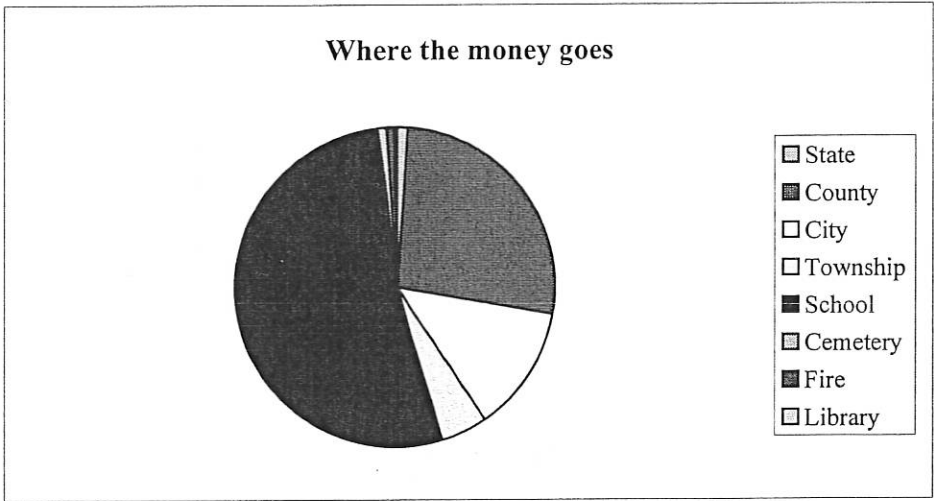
Property Type/Class	2003 Value	% of County
Residential	22,262,417	30.80%
Ag Land	17,017,281	23.54%
Vacant	265,732	0.37%
Not for Profit	28,309	0.04%
Public Utility	11,253,596	15.57%
Commercial Real	12,707,000	17.58%
Ag Improvement	2,115,839	2.93%
All Other Real	101,267	0.14%
Personal Property	5,420,698	7.50%
Oil and Gas	1,118,932	1.55%
Total	72,291,071	100.00%



County Name
Thomas

Distribution of Taxes

Taxing Districts	General	Penalty	Total	% of Total
State	108,374.67	61.79	108,436.46	1.10%
County	2,640,297.99	1,506.74	2,641,804.73	26.76%
City	1,243,739.08	927.55	1,244,666.63	12.61%
Township	480,704.30	170.26	480,874.56	4.87%
School	5,191,474.49	3,062.67	5,194,537.16	52.61%
Cemetery	94,131.47	58.54	94,190.01	0.95%
Fire	68,211.49	33.90	68,245.39	0.69%
Library	40,495.52	18.47	40,513.99	0.41%
Total	9,867,429.01	5,839.92	9,873,268.93	100.00%



2003 Value and Tax per Capita

County	2000 Population	ASSESSED VALUE				PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL L		
		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

Hs Taxation Committee
 January 18, 2005
 Attachment 4

2003 Value and Tax per Capita

4-2

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

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

4-4

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

Hs Taxation Committee
January 18, 2005
Attachment 5

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	1,231	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

5-3

SORT

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