

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Kenny Wilk at 9:00 A.M. on January 19, 2005 in Room 519-S of the Capitol.

Committee members absent: Representative Paul Davis - excused  
Representative Bruce Larkin - excused

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

Conferees appearing before the committee:

Representative Gordon, Legislator  
Representative Goico, Legislator  
Representative Kirk, Legislator  
Representative Wilk, Legislator  
Mark Beck, Director, Property Valuation Division  
Roger Hamm, Supervisor of Abstract and Personal Property  
Tony Folsom, Deputy Director of Property Valuation

Others attending:  
See attached list.

The Chairman opened the floor for bill introductions.

Representative Gordon requested and moved that a bill be introduced relating to sales tax exemptions of municipal golf courses. Representative Siegfried second the motion. The motion carried.

Representative Goico requested and moved that a bill be introduced concerning sales tax on motor vehicles relating to sales tax refunds. Representative Siegfried second the motion. The motion carried.

Representative Kirk requested and moved that a bill be introduced regarding homestead exemption regarding disability payments. Representative Treaster seconded the motion. The motion carried.

Representative Wilk requested, on behalf of Salina, that a bill be introduced regarding sales tax exemption for a Salina project. Representative Huff seconded the motion. The motion carried.

The Chairman welcomed back Director Beck, PVD for presentation of part 2 of the briefing on PVD taxes.

A 2003 Ad Valorem Tax sheet was distributed, in response to the Committee's request (Attachment 1). It listed the total amount and percentage of the Ad Valorem tax total paid by each county.

He called the Committee's attention to the 2003 Value and Tax per Capita reports from the previous day (Attachment 2). The two reports are sorted by counties and mill levy. He reviewed the tax structure of Wyandotte county for illustration on tax compilation.

Copies of *sample data* on a "County Tax Base" were distributed (Attachment 3). Director Beck explained the processes of setting mill levy's and the relationship between rates and values, citing various scenarios that would have an impact on a county's tax base. The process of setting mill levy's is a very complicated process and he believed that most taxpayers do not understand its complexities. Discussions followed regarding who has the authority to take official action to set the mill levy and tax ramifications of consolidation of County Extension agencies. An explanation of the \$20,000 Homestead was given.

A sample Shawnee County Real Estate Tax Statement (Attachment 4) was reviewed. The relationship between assessed values, mill levies and tax for a two year period was explained. Computer Assisted Mass Appraisal (CAMA), the process and time lines Authorizing countywide retailers' sales tax for Sedgwick county arena. used to determine valuation of property was explained. The County Appraiser has the authority to adjust any valuation of property. The Chairman stated that representatives are often questioned by constituents on these processes, therefore new representatives should become very familiar with these matters.

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on January 19, 2005 in Room 519-S of the Capitol.

Property Tax Exemptions handouts were distributed (Attachment 5). Director Beck stated that tax exemptions directly affect tax bills by raising them and invited Tony Folsom, Deputy Director, PVD to explain exemptions. He referred the Committee to the *Kansas Constitution, Article 11, subsection (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*, stating that all exemptions start with that statute. He explained a simplified example of how the mill levy was computed. A correction was noted in the language on page 3, first paragraph (1) second sentence. *All doubts are to be resolved against **exemption** and in favor of taxation.*

He reminded members that when property becomes exempt, services are still provided those properties, thus the cost does not vanish, rather, the cost of protecting exempt property shifts to taxable property. In response to a question on whether the only exemptions granted are those listed in the Constitutions he responded that under Kansas law the Legislature has the authority to adopt property tax exemptions beyond those found in the Constitution as long as the exemption has a public purpose and promotes the public welfare, however it cannot limit any entities listed in the Constitution. History of tax exemptions in the Kansas Court was reviewed and he concluded by calling the committee's attention to the seventy-one exemptions listed on the last two pages.

The meeting was adjourned at 10:25 a.m. The next meeting is January 20, 2005.

HOUSE TAXATION COMMITTEE GUEST LIST

DATE: January 19, 2005

NAME	REPRESENTING
Karl Peterjohn	Taxpayers Network
Jenny Davis	Conke Consulting Corp
Erin Naughton	Rep. Dillmore
BRAD HARRELSON	KFB
Adam Azeltine	Rep. Kelley
Cheri Fraetchnur	DoB
Tony Folsom	KDOR-PUD
Roger Hamm	KDOR-PUD
MARK BECIC	PUD

**Ad Valorem Tax  
2003**

County	Total Ad Valorem Tax	% of Total	County	Total Ad Valorem Tax	% of Total	County	Total Ad Valorem Tax	% of Total
Johnson	666,928,615	24.01%	Pratt	13,013,717	0.47%	Mitchell	6,846,865	0.25%
Sedgwick	370,794,859	13.35%	Neosho	12,645,594	0.46%	Republic	6,746,334	0.24%
Shawnee	171,047,328	6.16%	Rice	12,593,516	0.45%	Sherman	6,669,549	0.24%
Wyandotte	157,034,282	5.65%	Haskell	12,177,682	0.44%	Ottawa	6,458,506	0.23%
Douglas	93,964,615	3.38%	Cherokee	11,846,844	0.43%	Doniphan	6,298,532	0.23%
Reno	61,222,722	2.20%	Morton	11,840,759	0.43%	Kiowa	6,212,440	0.22%
Butler	52,401,565	1.89%	Marion	11,420,447	0.41%	Phillips	6,136,741	0.22%
Leavenworth	50,379,003	1.81%	Osage	11,354,626	0.41%	Morris	5,428,375	0.20%
Saline	46,297,292	1.67%	Bourbon	10,969,680	0.39%	Edwards	5,394,444	0.19%
Finney	44,398,243	1.60%	Marshall	10,010,061	0.36%	Ness	5,357,844	0.19%
Riley	35,998,539	1.30%	Thomas	9,867,422	0.36%	Smith	5,164,666	0.19%
McPherson	31,310,062	1.13%	Meade	9,847,273	0.35%	Clark	5,115,626	0.18%
Ford	30,896,993	1.11%	Kingman	9,772,070	0.35%	Norton	5,068,132	0.18%
Coffey	30,471,138	1.10%	Cloud	9,728,620	0.35%	Rush	4,790,759	0.17%
Miami	29,563,472	1.06%	Allen	9,624,824	0.35%	Lincoln	4,784,073	0.17%
Cowley	28,877,371	1.04%	Russell	9,091,826	0.33%	Jewell	4,666,461	0.17%
Montgomery	28,394,722	1.02%	Nemaha	8,775,774	0.32%	Osborne	4,657,286	0.17%
Pottawatomie	27,484,282	0.99%	Brown	8,717,776	0.31%	Trego	4,529,839	0.16%
Lyon	26,912,788	0.97%	Harper	8,325,407	0.30%	Graham	4,461,766	0.16%
Ellis	25,349,556	0.91%	Jackson	8,192,370	0.29%	Wichita	4,454,038	0.16%
Barton	25,309,434	0.91%	Scott	8,130,797	0.29%	Comanche	4,446,880	0.16%
Harvey	25,134,925	0.90%	Stanton	8,098,599	0.29%	Logan	4,287,846	0.15%
Seward	23,315,180	0.84%	Stafford	7,966,412	0.29%	Rawlins	4,253,954	0.15%
Sumner	22,843,150	0.82%	Clay	7,889,668	0.28%	Chase	4,146,249	0.15%
Crawford	22,820,079	0.82%	Gray	7,749,517	0.28%	Hodgeman	3,991,409	0.14%
Grant	20,603,507	0.74%	Pawnee	7,719,798	0.28%	Gove	3,853,522	0.14%
Franklin	20,420,200	0.74%	Anderson	7,694,148	0.28%	Decatur	3,820,847	0.14%
Stevens	17,523,707	0.63%	Greenwood	7,531,148	0.27%	Lane	3,640,006	0.13%
Kearny	15,973,561	0.57%	Washington	7,475,669	0.27%	Greeley	3,615,758	0.13%
Labette	15,480,737	0.56%	Barber	7,433,967	0.27%	Sheridan	3,568,693	0.13%
Geary	15,293,408	0.55%	Ellsworth	7,289,982	0.26%	Woodson	3,566,063	0.13%
Jefferson	14,281,683	0.51%	Hamilton	7,098,365	0.26%	Cheyenne	3,432,148	0.12%
Dickinson	14,247,750	0.51%	Wilson	7,071,753	0.25%	Elk	3,130,142	0.11%
Linn	13,991,646	0.50%	Wabaunsee	7,013,456	0.25%	Chautauqua	2,993,585	0.11%
Atchison	13,501,943	0.49%	Rooks	6,930,567	0.25%	Wallace	2,839,323	0.10%
						<b>Total</b>	<b>2,778,207,194</b>	

2003 Value and Tax per Capita

SORT												
County	2000 Population	ASSESSED VALUE				PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LI		
		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 19, 2005  
 Attachment 2

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
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

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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
<b>Statewide</b>	2,688,418	23,960,004,861		8,912		\$ 2,778,207,194		1,033		.115952		<b>Statewide</b>



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

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

## COUNTY TAX BASE

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

**PROPERTY TAX REVENUE**

<b>TAXING SUBDIVISION</b>	<b>REVENUE</b>
CITY	9,914,321
<b>COUNTY</b>	<b>15,807,834</b>
LOCAL USD SCHOOLS	12,282,742
STATEWIDE USD SCHOOLS (20 MILLS)	9,000,000
STATE BUILDING FUND (1.5 MILLS)	675,000
PUBLIC LIBRARY	716,034
POST SECONDARY EDUCATION	3,304,774
* MISC	2,974,296
<hr/>	
TOTAL REVENUE FROM PROPERTY TAX =	<u>\$54,675,000</u>
LESS: STATEWIDE USD SCHOOLS -	9,000,000
LESS: STATE BUILDING FUND -	675,000
<hr/>	
<b>LOCAL PORTION OF PROPERTY TAX REVENUE =</b>	<b><u><u>\$45,000,000</u></u></b>

\* MISC MAY INCLUDE THE FOLLOWING:

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

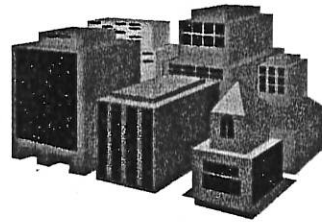
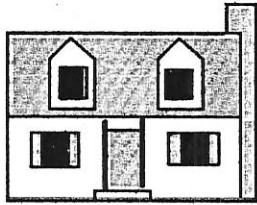
**COUNTY MILL LEVY CALCULATION**

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

**TAX UNIT COMPOSITE MILL LEVY**

<b>TAXING SUBDIVISION</b>	<b>MILL LEVY</b>
CITY	0.022032
<b>COUNTY</b>	<b>0.035129</b>
LOCAL USD SCHOOLS	0.027295
STATEWIDE USD SCHOOLS	0.020000
STATE BUILDING FUND	0.001500
PUBLIC LIBRARY	0.001591
POST SECONDARY EDUCATION	0.007344
MISC	0.006610
<b>TOTAL MILL LEVY FOR TAXING UNIT =</b>	<b>0.121500</b>
LESS: STATEWIDE USD SCHOOLS -	0.020000
LESS: STATE BUILDING FUND -	0.001500
<b>LOCAL PORTION OF THE TAX UNIT LEVY =</b>	<b><u>0.100000</u></b>

**Year 1**



**Residential Property**

Year 1

Appraised Value = 100,000  
Assessment % = 11.5%  
Assessed Value = 11,500

Local Portion of the  
Tax Unit Mill Levy = .100000

Tax Bill = \$1,150

**Commercial Property**

Year 1

Appraised Value = 100,000  
Assessment % = 25%  
Assessed Value = 25,000

Local Portion of the  
Tax Unit Mill Levy = .100000

Tax Bill = \$2,500

Both properties are in the same tax unit.

**YEAR 2: DUE TO ECONOMIC CONDITIONS, THE ASSESSED VALUE  
IN THE COUNTY TAX BASE DECREASED 20%.**

**COUNTY TAX BASE**

**YEAR 1 TOTAL ASSESSED VALUE = 450,000,000**

**YEAR 2 TOTAL ASSESSED VALUE = 360,000,000**  
(20% LESS THAN YEAR 1)

**PROPERTY TAX REVENUE**  
(LOCAL REVENUE IS THE SAME AS LAST YEAR)

TAXING SUBDIVISION	REVENUE
CITY	9,914,321
COUNTY	<b>15,807,834</b>
LOCAL USD SCHOOLS	12,282,742
STATEWIDE USD SCHOOLS	7,200,000
(Year 1 revenue)	9,000,000
STATE BUILDING FUND	540,000
(Year 1 revenue)	675,000
PUBLIC LIBRARY	716,034
POST SECONDARY EDUCATION	3,304,774
MISC	2,974,296
<hr/>	
TOTAL REVENUE FROM PROPERTY TAX =	<u>\$52,740,000</u>
LESS: STATEWIDE USD SCHOOLS -	7,200,000
LESS: STATE BUILDING FUND -	540,000
<hr/>	
<b>LOCAL PORTION OF PROPERTY TAX REVENUE =</b>	<b><u>\$45,000,000</u></b>



## COUNTY MILL LEVY CALCULATION

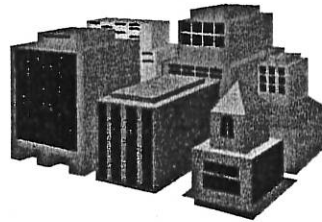
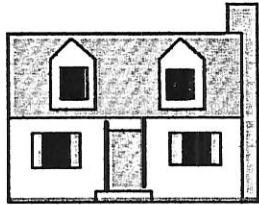
<b>COUNTY</b>	<b>ASSESSED VALUE</b>		
<b>P.T. REVENUE</b>	<b>IN TAX BASE</b>	=	<b>MILL LEVY</b>
15,807,834	360,000,000		<b>0.043911</b>
(same as last year)	(20% lower value)		0.035129

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### TAX UNIT COMPOSITE MILL LEVY

<b>TAXING SUBDIVISION</b>	<b>MILL LEVY</b>
CITY	0.027540
<b>COUNTY</b>	<b>0.043911</b>
LOCAL USD SCHOOLS	0.034119
STATEWIDE USD SCHOOLS	0.020000
STATE BUILDING FUND	0.001500
PUBLIC LIBRARY	0.001989
POST SECONDARY EDUCATION	0.009180
MISC	0.008262
TOTAL MILL LEVY FOR TAXING UNIT	= 0.146500
LESS: STATEWIDE USD SCHOOLS	- 0.020000
LESS: STATE BUILDING FUND	- 0.001500
<b>LOCAL PORTION OF THE TAX UNIT LEVY</b>	<b>= 0.125000</b>
(see page 3)	0.100000

**Year 2**



**Residential Property**

Appraised Value = 80,000  
Assessment % = 11.5%  
Assessed Value = 9,200

Local Portion of the  
Tax Unit Mill Levy = .125000

Tax Bill = \$1,150

**Commercial Property**

Appraised Value = 80,000  
Assessment % = 25%  
Assessed Value = 20,000

Local Portion of the  
Tax Unit Mill Levy = .125000

Tax Bill = \$2,500

Although property values decreased, the local property tax remained the same as year 1 because property tax budgets (revenue) remained unchanged.

**A: Appraised Value of All Property in the County Increases 10%, Local Revenue Remains the Same.**

**Residential Property**

**Year 1**  
 Local Revenue = \$45 million  
 Appraised Value = 100,000  
 Local Portion of Mill Levy = .100000  
 Local Portion of Tax Bill = \$1,150

**Year 2**  
 Local Revenue = \$45 million  
 Appraised Value = 110,000  
 Local Portion of Mill Levy = .090909  
 Local Portion of Tax Bill = \$1,150

**Commercial Property**

**Year 1**  
 Local Revenue = \$45 million  
 Appraised Value = 100,000  
 Local Portion of Mill Levy = .100000  
 Local Portion of Tax Bill = \$2,500

**Year 2**  
 Local Revenue = \$45 million  
 Appraised Value = 110,000  
 Local Portion of Mill Levy = .090909  
 Local Portion of Tax Bill = \$2,500

Although property values increased, the local property tax remained the same as year 1 because budgets remained the same.

**B: Appraised Values Remain the Same, Local Revenue Increases 5%**

**Residential Property**

**Year 1**  
 Local Revenue = \$45 million  
 Appraised Value = 100,000  
 Local Portion of Mill Levy = .100000  
 Local Portion of Tax Bill = \$1,150

**Year 2**  
 Local Revenue = \$47.25 million  
 Appraised Value = 100,000  
 Local Portion of Mill Levy = .105000  
 Local Portion of Tax Bill = \$1,208

**Commercial Property**

**Year 1**  
 Local Revenue = \$45 million  
 Appraised Value = 100,000  
 Local Portion of Mill Levy = .100000  
 Local Portion of Tax Bill = \$2,500

**Year 2**  
 Local Revenue = \$47.25 million  
 Appraised Value = 100,000  
 Local Portion of Mill Levy = .105000  
 Local Portion of Tax Bill = \$2,625

Although property values did not change, the local property tax increased 5% from year 1 because budgets increased 5%.

# SHAWNEE COUNTY REAL ESTATE TAX STATEMENT

2004

LARRY WILSON, SHAWNEE COUNTY TREASURER

Date: 11/08/2004

200 S.E. 7TH St., Room 101 Topeka, Kansas 66603-3959 (785) 233-8200 Ext. 5161 www.co.shawnee.ks.us  
 Statement #: 54611 Parcel ID# [REDACTED] Tax Unit: 014 Loan #: [REDACTED]

PROPERTY DESCRIPTION			
SUB # 2			
SUBDIVISION:	SUB # 2	SEC:	TWN: [REDACTED] RNG: [REDACTED] QTR: NW

PROPERTY ADDRESS: [REDACTED]  
TOPEKA

TAXPAYER: [REDACTED]  
[REDACTED]  
[REDACTED]

TAX SUMMARY	
GENERAL TAX	2,722.72
SPECIAL TAX	.00
TOTAL TAX	2,722.72
FIRST HALF TAX	1,361.36
SECOND HALF TAX	1,361.36

OUR RECORDS SHOW THAT YOUR TAX IS PAID THROUGH A LENDING INSTITUTION. THIS COPY IS PROVIDED TO YOU FOR YOUR RECORDS.

LOAN COMPANY: [REDACTED]

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
RESIDENTIAL *	11.5%	18550	19298	748	4.0%	2,722.72
<b>TOTAL</b>		18550	19298	748	4.0%	2,722.72

\* TAX MAY BE REDUCED BY UP TO \$46.00 DUE TO KSA 79-201x. SEE BACK OF FORM FOR EXPLANATION.

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
METRO TOPEKA AIRPORT AUT	1.087	1.065	-2.0%
SHAWNEE COUNTY	43.043	42.091	-2.2%
CITY OF TOPEKA	33.224	32.391	-2.5%
TOP & SN CO PUBLIC LIB.	10.519	10.147	-3.5%
WASHBURN UNIVERSITY	3.308	3.313	.2%
USD #437 AUBURN/WASHBUR	30.488	29.983	-1.7%
STATE USD-SCHOOL GENERAL	20.000	20.000	.0%
STATE OF KANSAS	1.500	1.500	.0%
METRO TRANSIT AUTHORITY	2.361	2.983	26.3%
<b>TOTAL MILL LEVY</b>	145.530	143.473	-1.4%

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
METRO TOPEKA AIRPORT AUT	20.15	20.55	.40	2.0%
SHAWNEE COUNTY	798.49	812.27	13.78	1.7%
CITY OF TOPEKA	616.34	625.08	8.74	1.4%
TOP & SN CO PUBLIC LIB.	195.14	195.82	.68	.3%
WASHBURN UNIVERSITY	61.37	63.93	2.56	4.2%
USD #437 AUBURN/WASHBUR	565.58	578.61	13.03	2.3%
STATE USD-SCHOOL GENERAL	325.00	339.94	14.94	4.6%
STATE OF KANSAS	27.83	28.95	1.12	4.0%
METRO TRANSIT AUTHORITY	43.80	57.57	13.77	31.4%
<b>TOTAL TAX</b>	2653.70	2722.72	69.02	2.6%

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
METRO TOPEKA AIRPORT AUT	1,408,686	1,457,418	48,732	3.5%
SHAWNEE COUNTY	55,781,110	57,600,185	1,819,075	3.3%
CITY OF TOPEKA	29,585,147	30,506,682	921,535	3.1%
TOP & SN CO PUBLIC LIB.	13,383,636	13,629,598	245,962	1.8%
WASHBURN UNIVERSITY	2,945,692	3,120,269	174,577	5.9%
USD #437 AUBURN/WASHBUR	10,287,398	10,986,287	698,889	6.8%
STATE USD-SCHOOL GENERAL	6,286,353	6,850,475	564,122	9.0%
STATE OF KANSAS	1,943,910	2,052,702	108,792	5.6%
METRO TRANSIT AUTHORITY	1,995,912	2,809,466	813,554	40.8%
<b>TOTAL REVENUE</b>	123,617,844	129,013,082	5,395,238	4.4%

**SPECIAL ASSESSMENTS/NRA**

SPECIAL ASSESSMENTS:

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

RETURN ONE PAYMENT COUPON WITH YOUR REMITTANCE IN THE ENCLOSED ENVELOPE.

DETACH AND REMIT WITH PAYMENT

**FIRST HALF OR FULL YEAR PAYMENT COUPON**

First Half Due: DECEMBER 20, 2004

ID#: [REDACTED]  
STATEMENT #: 54611 REAL PROPERTY

DETACH AND REMIT WITH PAYMENT

**SECOND HALF PAYMENT COUPON**

Second Half Due: MAY 10, 2005

ID#: [REDACTED]  
STATEMENT #: 54611 REAL PROPERTY

YOUR LOAN COMPANY WILL SUBMIT PAYMENT

<b>1ST HALF PAYMENT</b>	\$ 1,361.36
<b>FULL PAYMENT</b>	\$ 2,722.72

CANCELLED CHECK WILL SERVE AS RECEIPT

YOUR LOAN COMPANY WILL SUBMIT PAYMENT

**2ND HALF PAYMENT** Attachment 4

Hs Taxation Committee  
January 19, 2005

CANCELLED CHECK WILL SERVE AS RECEIPT

# PROPERTY TAX INFORMATION

## YOUR ASSESSED VALUE

Assessed value is calculated as follows: appraised value multiplied by the assessed rate equals assessed value.

Land and buildings are classified and assessed at the following percentage of appraised value. Property class assessment percentages are set by the State Constitution and cannot be adjusted by the County.

Property Class	Assessed Rate
Residential: includes homes, apartments and condominiums.	11.5%
Vacant Lots: vacant land with no improvements.	12%
NFP: owned and operated by not-for-profit organizations.	12%
Commercial: real property used for commercial or industrial purposes.	25%
Ag Improvement: improvements on land devoted to agricultural use.	25%
Ag Land: land devoted to agricultural use.	30%
Other NEC: all other real property not elsewhere classified.	30%

The above classifications of property are appraised at "market value", except Ag Land. Ag Land is appraised as "use value".

\*KSA 79-201x - The first \$2,300 in assessed value of residential property is exempt from the statewide USD General Fund levy. Note: \$2,300 in residential assessed value is equivalent to \$20,000 in residential appraised value.

## YOUR MILL LEVIES

The mill levy is the tax rate applied to the assessed value. One mill is one dollar per \$1,000 dollars of assessed value. Kansas statute reduced the statewide USD General Fund levy to 20 mills. The County Clerk sets the mill levies for each local taxing authority according to the taxing authority's certified budget.

A local taxing authority has authority to levy taxes on property within its jurisdiction based on the amount of money needed to provide public services. The local taxing authorities budgets are published, public hearings are completed and budgets are set in August of each year.

## YOU MAY BE ELIGIBLE FOR A TAX REFUND OR CREDIT FOR TAX YEAR 2004

### 2004 KANSAS HOMESTEAD AND FOOD SALES TAX REFUND QUALIFICATIONS

The Kansas Homestead Refund Act is designed to provide a refund of property taxes to certain persons who own or rent their homestead. The Kansas Food Sales Tax Refund Act is designed to provide a refund of sales tax paid. You must meet the following qualifications to claim these refunds.

To qualify for a homestead and food tax refund, you must meet ONE of the following three requirements: 1) You must have been 55 years of age or older on January 1, 2004 or, 2) You must have been totally and permanently disabled or blind during the entire year of 2004, regardless of age; or 3) You must have had one or more dependent children residing with you the entire year, regardless of your age. At least one dependent must have been born on or before January 1, 2004 and must have been under 18 years of age the entire year of 2004.

In addition you must meet ALL the following requirements: 1) You must have been a resident of Kansas for the entire year of 2004; 2) Your total household income for 2004 must not have exceeded \$25,000 for a homestead refund and the maximum amount of "qualifying income" for food sales tax refund is \$26,900; and, 3) To claim a homestead refund: You must have owned or rented and occupied your homestead or lived in a nursing home upon which general property taxes were assessed during 2004. You must not owe any delinquent taxes on your homestead, or if you are filing under the renter's provision, the rental property must be on the tax roll; and, your property tax or rent paid must not have been paid from public funds, on your behalf, directly to the county treasurer or landlord during 2004.

Individuals who qualify for the homestead refund may have the option to apply their 2004 homestead refund to their 2004 real estate property taxes. The homestead refund will be directly credited to the county by the Department of Revenue for the first half taxes. The refund will be applied upon verification of the 2003 homestead refund by the Department of Revenue. Notice of eligibility will be mailed by the Department of Revenue, this form must be brought to the County Clerk's office by December 20, 2004 to take advantage of this program. If you use the eligibility form you must file a 2004 Homestead Return.

The Homestead and Food Sales Tax Claim, Form K-40H, will be mailed directly to individuals who filed a 2003 Kansas Homestead and Food Sales Tax Claim and whose address has not changed. If you do not receive forms in the mail they are available at the office of county clerks, city clerks, banks, libraries, Department of Revenue. Any form that is not available locally will be mailed to you upon request from the Department of Revenue, Taxpayer Assistance Bureau, Box 12001, Topeka, Kansas 66612-2001. In Topeka call 368-8222; outside Topeka call toll free: 1-877-526-7738; for Homestead information select option 1, then select option 4, and then option 2. Forms can also be requested from the Shawnee County Clerk, 200 SE 7th St, Room 107, Topeka, Kansas 66603-3959, (785) 233-8200 ext. 4155.

Second Half Coupon

Make checks payable to:  
SHAWNEE COUNTY TREASURER  
200 S.E. 7th St., Room 101  
Topeka, Kansas 66603-3959

First Half Coupon

Make checks payable to:  
SHAWNEE COUNTY TREASURER  
200 S.E. 7th St., Room 101  
Topeka, Kansas 66603-3959

# Property Tax Exemptions

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

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

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

### *Simplified Example*

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

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

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

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

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

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

Hs Taxation Committee  
January 19, 2005

## The Kansas Courts and Property Tax Exemptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

## The Kansas Legislature and Property Tax Exemptions

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

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

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

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

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

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

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

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

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

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

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

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

### Strict Construction: Definition of "Charitable"

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

### Reasonable Construction: Educational Use

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

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

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

### Reasonable Construction: Governmental Use

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

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

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

## Must Property be Used to be Exempt?

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

## Exemptions That Do Not Require “Exclusive Use”

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

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

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

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

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

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

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

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

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

Exemptions List

#	#	Statute	Description
	1	12-1771b(c)	auto race track
	2	12-5509	prvtzd public service
	3	12-3418	port authorities
	4	19-26,111	Wy Co Land Bank
	5	75-3686	State-owned property; leased
	6	79-101	intangible computer software
1	7	79-201 1st	public schools
		79-201 1st/2nd	religious
		79-201 1st/9th	day care/preschool
2	8	79-201 2d	educational
		79-201 2d	charitable
		79-201 2d	literary
		79-201 2d	scientific
3	9	79-201 3rd	university/college money
4	10	79-201 4th	reserve/emerg funds frat. bf.
	11	79-201 5th	private school
	12	79-201 6th	alumni association
	13	79-201 7th	parsonages
5	14	79-201 8th	veterans organization
	15	79-201 9th	humanitarian service
	16	79-201 10th	convent, monastery
	17	79-201 11th	renewable energy
6	18	79-201a 1st	US gov. property
7	19	79-201a 2nd	governmental-state, local
	20	79-201a 3rd	rural water
	21	79-201a 4th	fire fighting
	22	79-201a 5th	county fair
	23	79-201a 6th	municipal housing
	24	79-201a 7th	municipal urban renew
	25	79-201a 8th	Kansas armory
	26	79-201a 9th	KTA purposes
	27	79-201a 10th	Wildlife & Parks
	28	79-201a 11th	State Office Building
8	29	79-201a 12th	student union, dorms
9	30	79-201a 13th	Inst. Board of Regents
	31	79-201a 14th/79-205	KC Mo Waterworks
	32	79-201a 15th	groundwater district
	33	79-201a 16th	joint water district
	34	79-201a 17th	KDOT
	35	79-201a 18th	Industrial Training Cntr.
	36	79-201a 19th	vo-tech, comm. college
	37	79-201a 20th	dormitory personal property

Exemptions List

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