

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:45 A.M. on January 25, 2005 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Chris Courtwright, Kansas Legislative Research
Martha Dorsey, Kansas Legislative Research
Gordon Self, Revisor of Statutes Office
Nancy Kirkwood, Secretary

Conferees appearing before the committee:

Mark Beck, Director of Property Valuation Division (PVD), Kansas Department of Revenue, (KDOR)

Others attending:

See attached list.

Chairperson Allen opened the meeting bringing the Committee's attention to a briefing on Property Taxation given by Mark Beck, Director of PVD, Kansas Department of Revenue. Mr. Beck presented a brief description of finance and taxation and discussed how the mill levy affects taxes. His testimony included Kansas Constitutional Article 11. – Finance and Taxation, (Attachment 1, Appraised Value, Major Classes of Property (Billions), *PVD Statistical Report of Property Assessment and Taxation* (Attachment 2), 2003 Real and Personal Property Value and Tax Summary Statewide for several counties in Kansas, (Attachment 3), 2003 and 2004 Value and Tax per Capita, (Attachment 4), County Tax Base, (Attachment 5), and a copy of a 2004 Shawnee County Real Estate Tax Statement (Attachment 6).

Chairperson Allen requested PVD to furnish the Committee the 2003 Real and Personal Property Value and Tax Summary for Sedgwick County at the request of Senator Donovan.

KDOR furnished the Committee the request of Senator Apple, at the January 20, 2005 meeting. Senator Apple inquired what portion of that estimate was sales tax (Attachment 7). KDOR estimated \$21m in additional revenue would be collected over the next 4 years as a result of SB 15.

Introduction of Bills

Chairperson Allen called for bill introductions. Danielle Noe made a request for two bill introductions. The first bill, clarifying that component parts of personal property that are integral to the functionality of the property must be included as part of the personal property for the purpose of taxation. The second bill allowing the county appraiser to amend the tax rolls when valuation has been reduced due to a final determination made pursuant to the valuation appeals process for the prior year. Additionally, Johnson County seeks authorization for property owners to make a payment under protest until January 31, if at least one half of the taxes owed are paid by December 20 (Attachment 8). Senator Jordan made a motion to introduce the two bills, seconded by Senator Lee. The motion carried

Approval of minutes

The Chair called for the approval of January 24th minutes. Senator Schmidt made a motion to approve the minutes, seconded by Senator Lee. The motion carried.

The meeting adjourned at 11:50 a.m. The next meeting is scheduled for January 26, 2005.

**SENATE
ASSESSMENT & TAXATION COMMITTEE**

GUEST LIST

DATE: Tuesday, Jan 25, 2005

NAME	REPRESENTING
MARIK DECK	PVD
Tony Folsom	PVD
Roger Hamm	KDOR / PVD
Ann Durkes	DOB
Wes Ashton	Overland Park Chamber
Mike Kuttles	HGC
Amber Shalendi	PMCA
BROD HARRISON	KFB
Allie Duvie	The Livestock Assoc.
Deann Williams	KS MOTOR CARRIERS ASSOC.
Maisha Sue Smith	KMHIA
Danielle Mae	Johnson County
Mike Ferguson	Sedgewick County
Col CACHES	CSBA
Bill By	HGC

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:

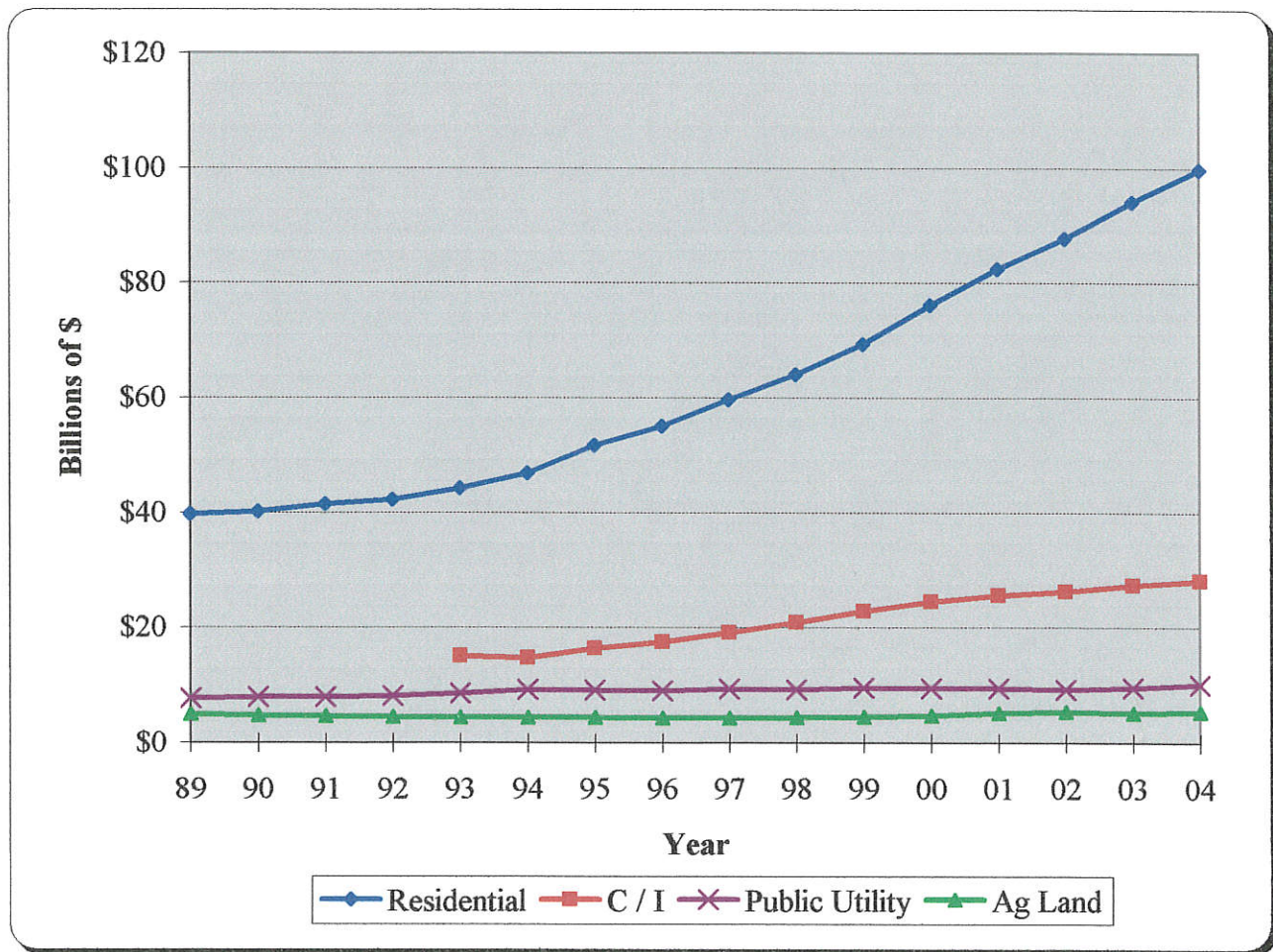
- (1) Mobile homes used for residential purposes : 11 1/2%
- (2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed 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
04	\$99.709	65.42	\$28.174	18.49	\$10.091	6.62	\$5.355	3.51



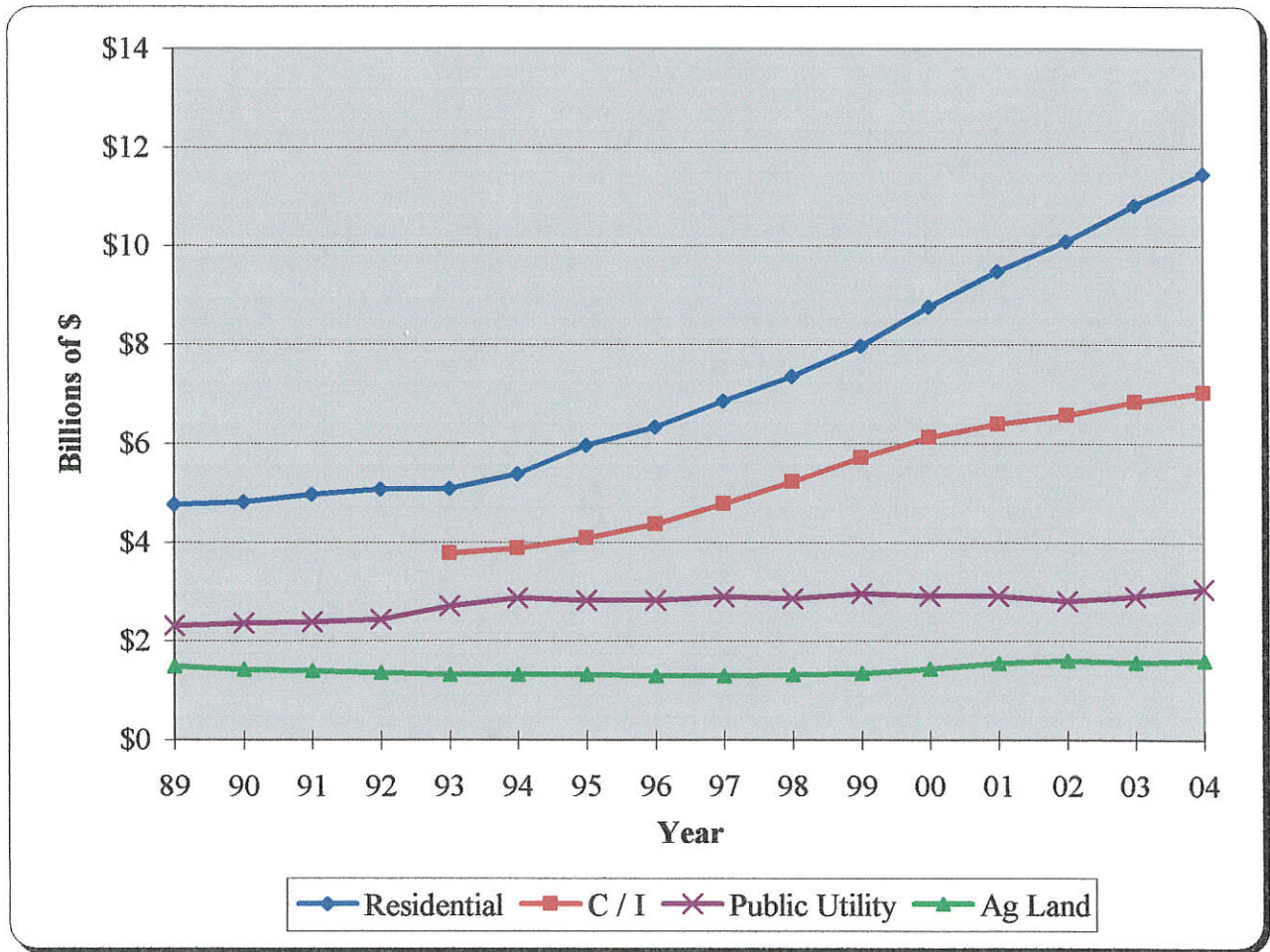
Source: PVD Statistical Report of Property Assessment and Taxation

01/21/2005

Assessment & Taxation
 Date 01-25-05
 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
04	\$11.467	45.15	\$7.044	27.73	\$3.055	12.03	\$1.607	6.33



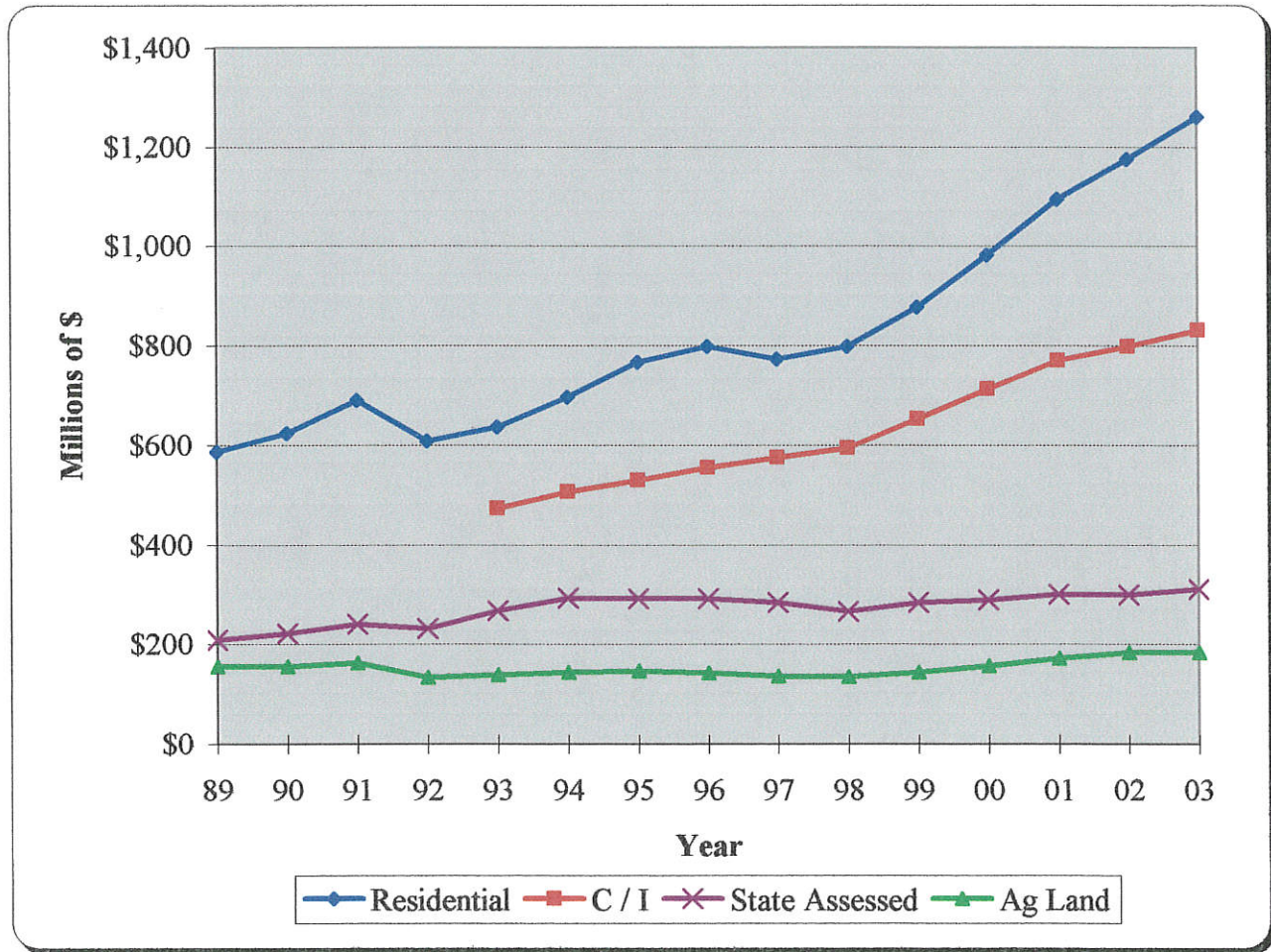
Source: PVD Statistical Report of Property Assessment and Taxation.

01/21/2005

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



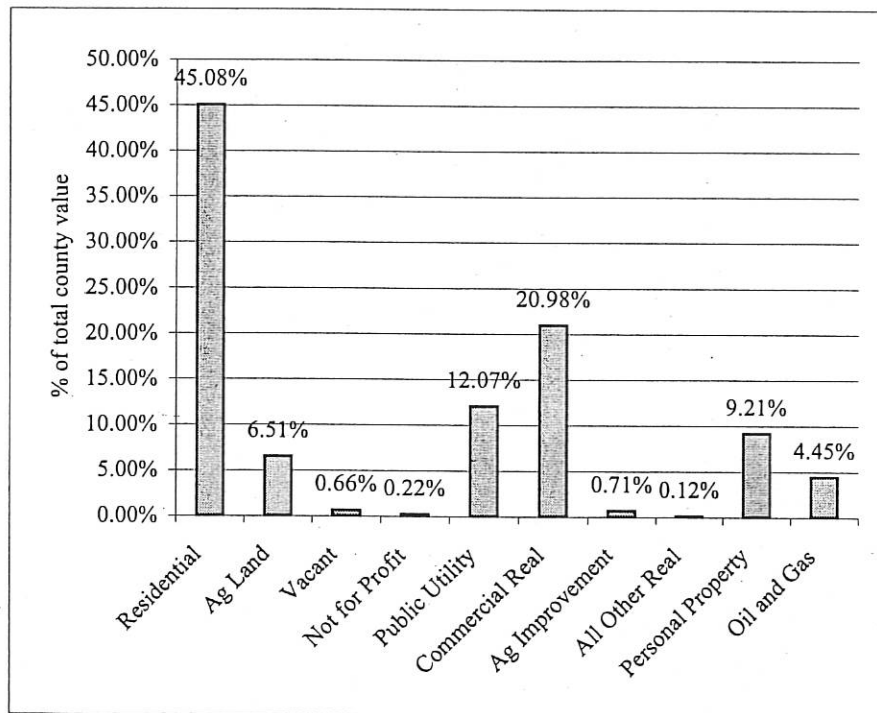
Source: PVD Statistical Report of Property Assessment and Taxation.

01/21/2005

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

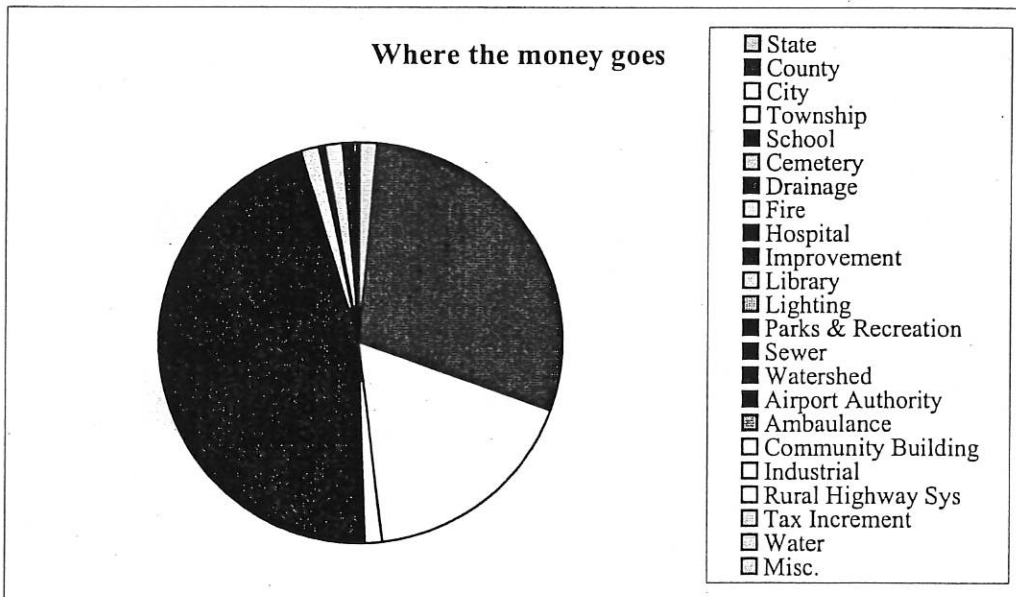
Property Type/Class	2003 Value	% of State
Residential	10,821,273,257	45.08%
Ag Land	1,563,044,769	6.51%
Vacant	158,666,893	0.66%
Not for Profit	53,762,988	0.22%
Public Utility	2,896,954,491	12.07%
Commercial Real	5,035,657,364	20.98%
Ag Improvement	170,040,987	0.71%
All Other Real	28,440,284	0.12%
Personal 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%

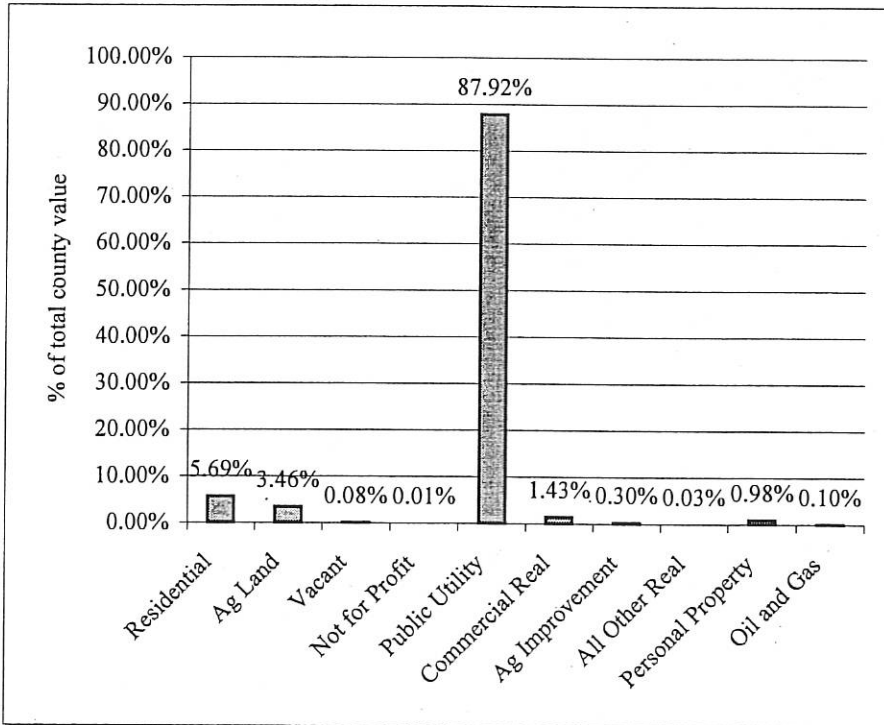


2003 Real and Personal Property Value and Tax Summary

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

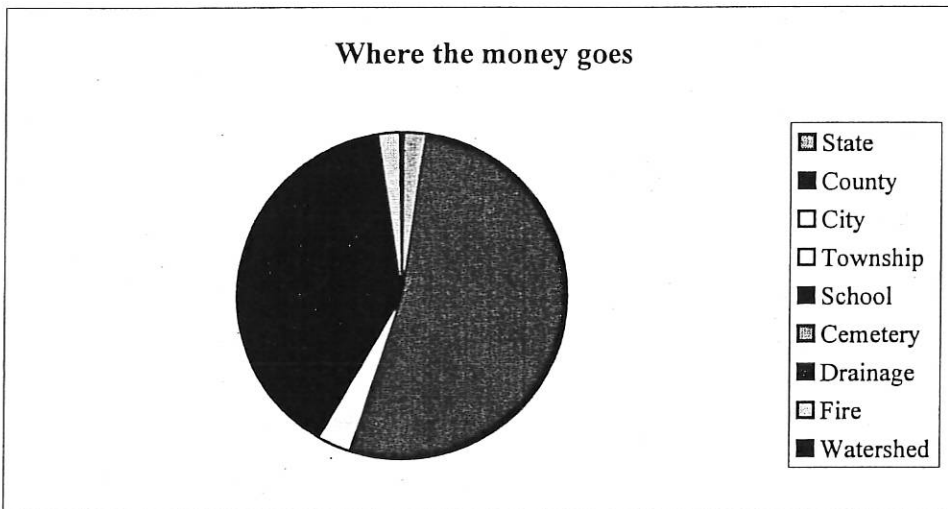
Property Type/Class	2003 Value	% of County
Residential	25,145,645	5.69%
Ag Land	15,308,179	3.46%
Vacant	334,826	0.08%
Not for Profit	26,091	0.01%
Public Utility	388,484,004	87.92%
Commercial Real	6,336,659	1.43%
Ag Improvement	1,321,322	0.30%
All Other Real	124,080	0.03%
Personal Property	4,350,392	0.98%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

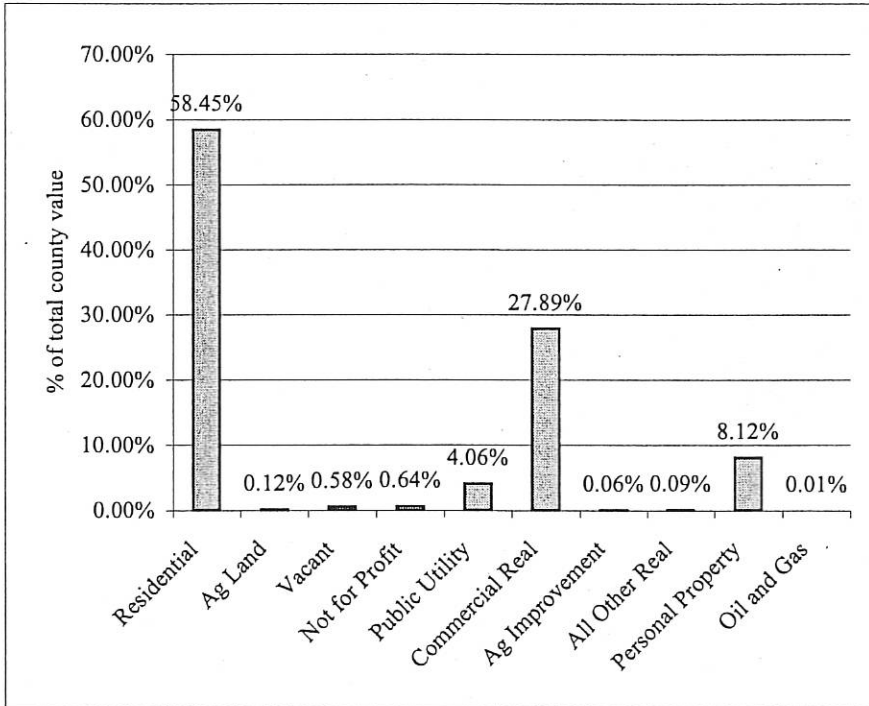


2003 Real and Personal Property Value and Tax Summary

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

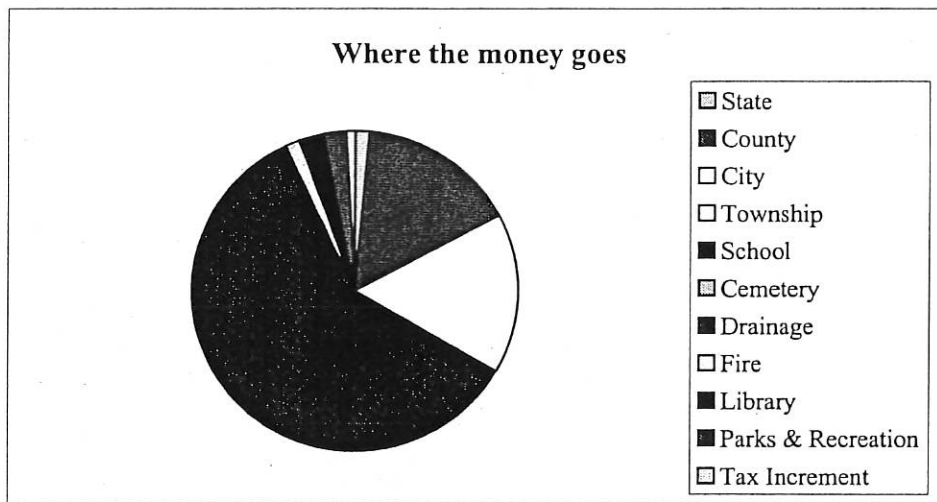
Property Type/Class	2003 Value	% of County
Residential	3,788,107,523	58.45%
Ag Land	7,854,948	0.12%
Vacant	37,413,725	0.58%
Not for Profit	41,454,901	0.64%
Public Utility	262,899,814	4.06%
Commercial Real	1,807,513,463	27.89%
Ag Improvement	3,815,443	0.06%
All Other Real	5,627,334	0.09%
Personal Property	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%

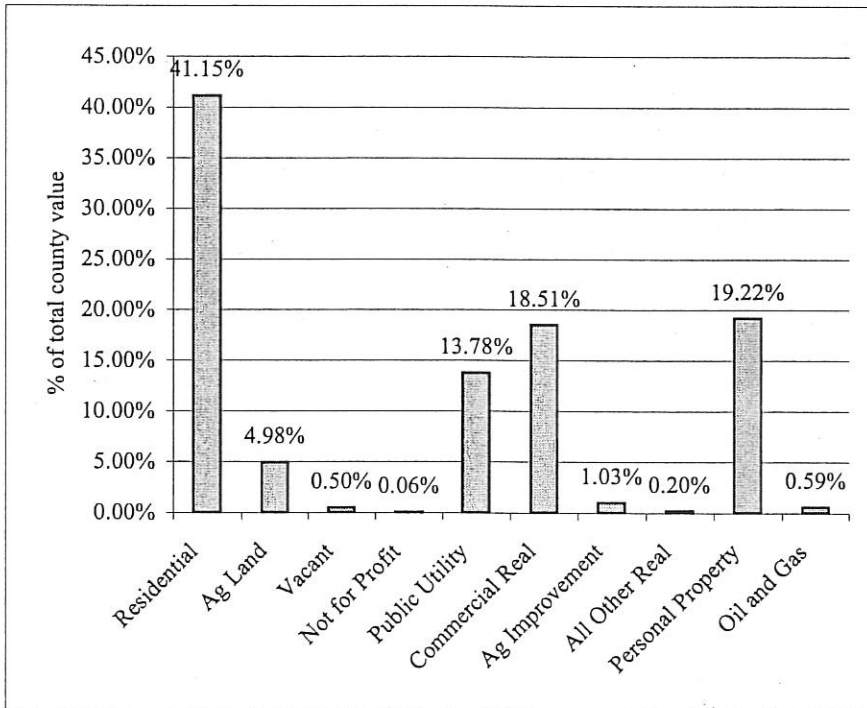


2003 Real and Personal Property Value and Tax Summary

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

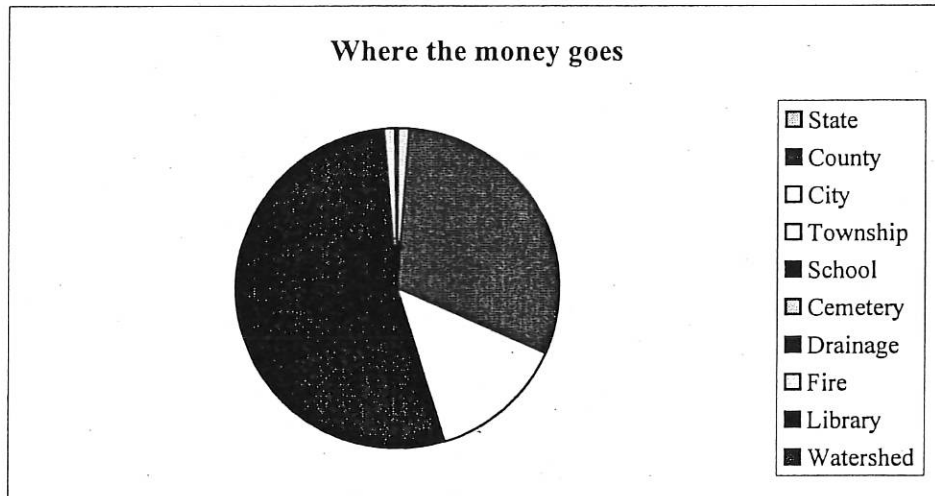
Property Type/Class	2003 Value	% of County
Residential	79,399,428	41.15%
Ag Land	9,608,862	4.98%
Vacant	961,945	0.50%
Not for Profit	106,386	0.06%
Public Utility	26,581,232	13.78%
Commercial Real	35,721,912	18.51%
Ag Improvement	1,982,240	1.03%
All Other Real	381,483	0.20%
Personal Property	37,081,739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



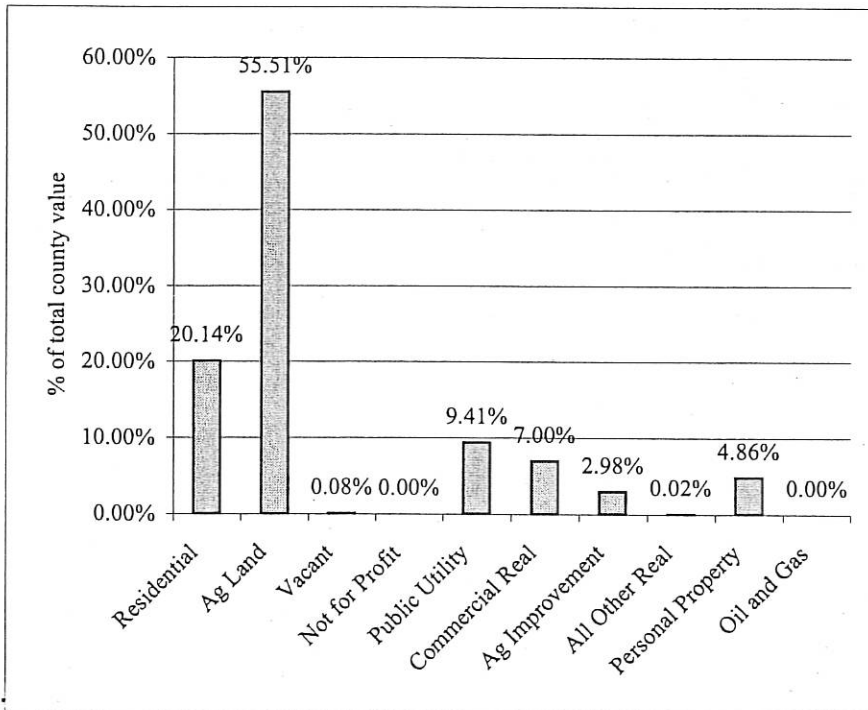
2003 Real and Personal Property Value and Tax Summary

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

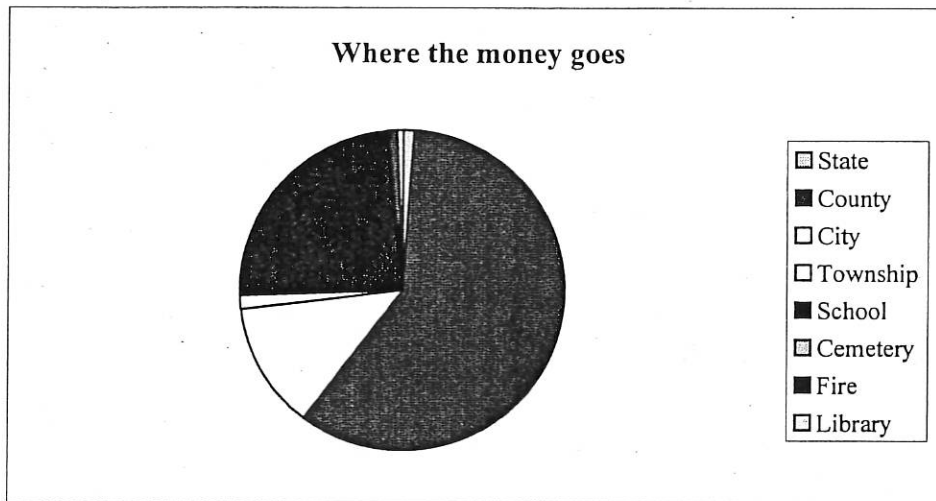
Property Type/Class	2003 Value	% of County
Residential	7,110,810	20.14%
Ag Land	19,599,655	55.51%
Vacant	27,682	0.08%
Not for Profit	455	0.00%
Public Utility	3,322,763	9.41%
Commercial Real	2,471,492	7.00%
Ag Improvement	1,051,175	2.98%
All Other Real	8,376	0.02%
Personal Property	1,714,781	4.86%
Oil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



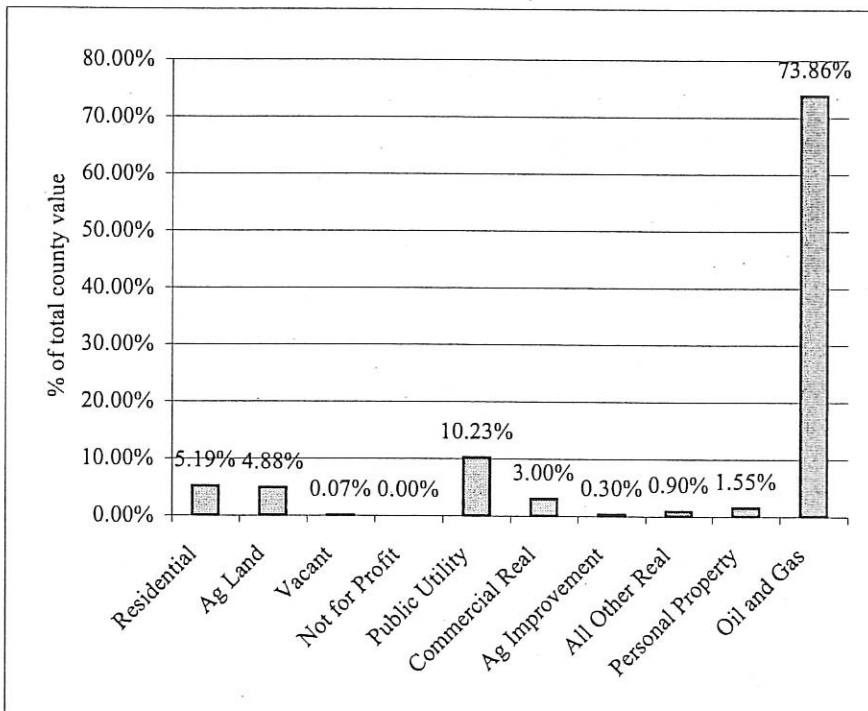
2003 Real and Personal Property Value and Tax Summary

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

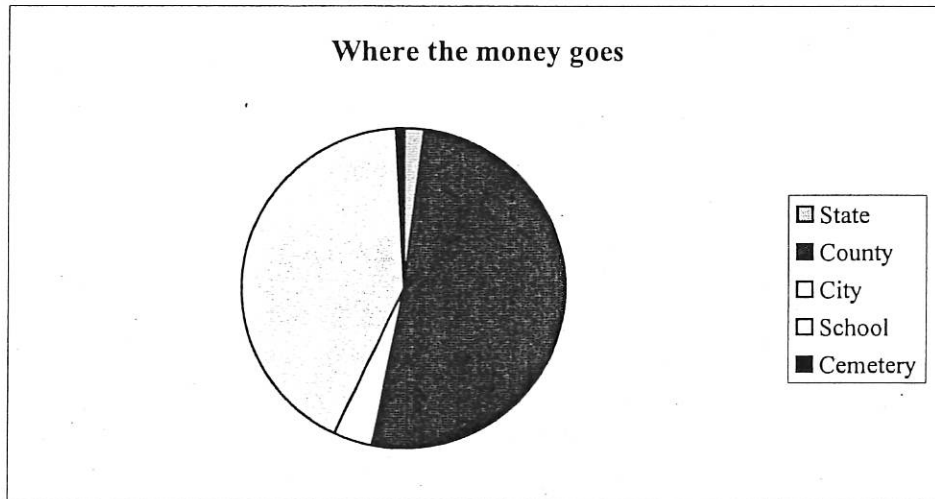
Property Type/Class	2003 Value	% of County
Residential	12,628,961	5.19%
Ag Land	11,862,798	4.88%
Vacant	182,103	0.07%
Not for Profit	3,826	0.00%
Public Utility	24,889,571	10.23%
Commercial Real	7,299,326	3.00%
Ag Improvement	730,471	0.30%
All Other Real	2,195,421	0.90%
Personal Property	3,775,692	1.55%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



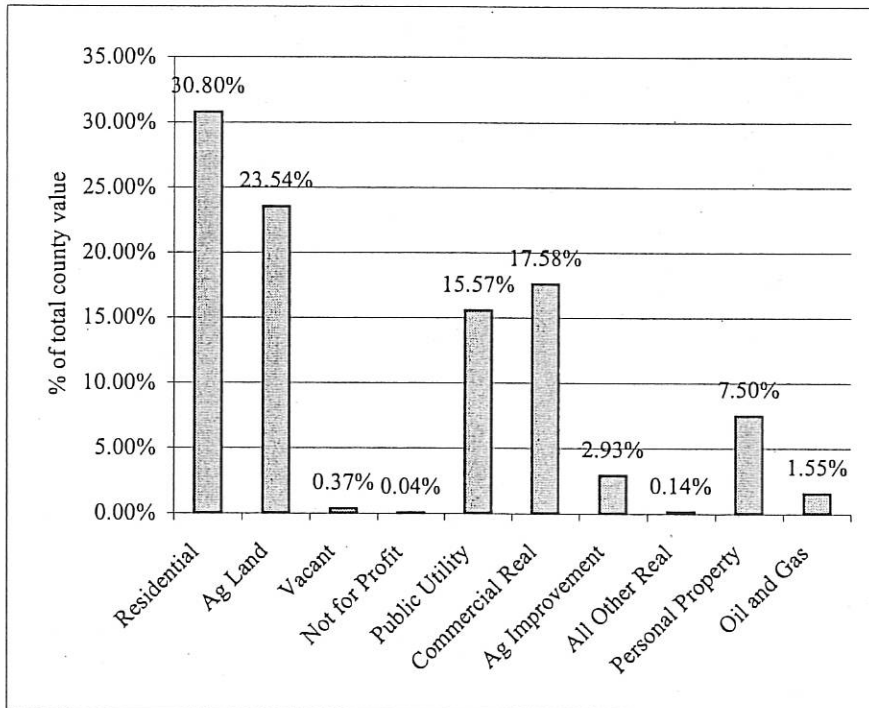
2003 Real and Personal Property Value and Tax Summary

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

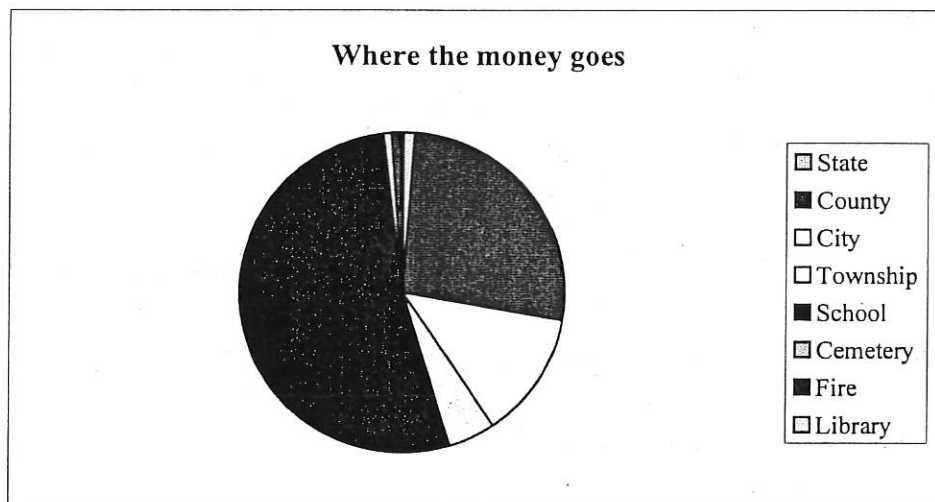
Property Type/Class	2003 Value	% of County
Residential	22,262,417	30.80%
Ag Land	17,017,281	23.54%
Vacant	265,732	0.37%
Not for Profit	28,309	0.04%
Public Utility	11,253,596	15.57%
Commercial Real	12,707,000	17.58%
Ag Improvement	2,115,839	2.93%
All Other Real	101,267	0.14%
Personal Property	5,420,698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



2004 Value and Tax per Capita

Assessment & Taxation
 Date 01-25-05
 Attachment # 4

SORT												
County	2000 Population	ASSESSED VALUE			PROPERTY TAXES LEVIED					COUNTYWIDE AVERAGE MILL LEVY		
		Assessed Value	Rank H - L	Per Capita	Rank H - L	Tax Levied	Rank H - L	Per Capita	Rank H - L	Mill Levy	Rank H - L	County
Allen	14,385	74,812,512	52	5,201	101	\$ 10,072,400	49	700	101	.134635	45	Allen
Anderson	8,110	70,447,554	55	8,687	51	\$ 8,702,054	55	1,073	59	.123525	62	Anderson
Atchison	16,774	110,146,483	38	6,567	85	\$ 14,209,670	35	847	84	.129007	54	Atchison
Barber	5,307	62,801,175	61	11,834	27	\$ 7,890,769	63	1,487	27	.125647	58	Barber
Barton	28,205	172,108,641	28	6,102	91	\$ 26,017,235	23	922	78	.151168	12	Barton
Bourbon	15,379	78,821,838	49	5,125	103	\$ 11,174,869	44	727	98	.141774	28	Bourbon
Brown	10,724	79,660,371	48	7,428	69	\$ 9,423,450	52	879	81	.118295	75	Brown
Butler	59,482	414,741,270	11	6,973	76	\$ 56,107,146	7	943	73	.135282	44	Butler
Chase	3,030	37,620,417	84	12,416	21	\$ 4,405,453	93	1,454	29	.117103	77	Chase
Chautauqua	4,359	22,814,799	105	5,234	100	\$ 3,202,061	104	735	97	.140350	31	Chautauqua
Cherokee	22,605	128,357,737	34	5,678	95	\$ 12,629,538	42	559	105	.098393	95	Cherokee
Cheyenne	3,165	38,575,739	83	12,188	23	\$ 3,478,870	102	1,099	55	.090183	98	Cheyenne
Clark	2,390	33,233,785	92	13,905	17	\$ 5,607,217	80	2,346	11	.168720	3	Clark
Clay	8,822	58,917,214	64	6,678	82	\$ 8,285,707	60	939	75	.140633	30	Clay
Cloud	10,268	66,849,994	56	6,511	89	\$ 9,959,228	50	970	71	.148979	16	Cloud
Coffey	8,865	454,792,206	6	51,302	3	\$ 31,394,575	15	3,541	5	.069031	105	Coffey
Comanche	1,967	39,959,127	81	20,315	10	\$ 4,954,142	87	2,519	10	.123980	61	Comanche
Cowley	36,291	192,968,752	26	5,317	99	\$ 27,728,547	19	764	94	.143694	24	Cowley
Crawford	38,242	208,959,911	24	5,464	97	\$ 25,428,756	24	665	102	.121692	67	Crawford
Decatur	3,472	31,357,965	98	9,032	46	\$ 3,914,054	98	1,127	53	.124818	59	Decatur
Dickinson	19,344	128,669,852	33	6,652	83	\$ 15,028,936	33	777	92	.116802	79	Dickinson
Doniphan	8,249	63,948,514	59	7,752	63	\$ 6,627,277	75	803	88	.103635	94	Doniphan
Douglas	99,962	959,378,264	5	9,597	39	\$ 99,879,678	5	999	66	.104109	93	Douglas
Edwards	3,449	41,582,442	80	12,056	24	\$ 5,508,799	82	1,597	24	.132479	49	Edwards
Elk	3,261	23,690,525	104	7,265	71	\$ 3,373,933	103	1,035	63	.142417	27	Elk
Ellis	27,507	236,572,751	20	8,600	52	\$ 26,918,386	20	979	69	.113785	85	Ellis
Ellsworth	6,525	50,229,622	75	7,698	65	\$ 7,580,816	68	1,162	50	.150923	13	Ellsworth
Finney	40,523	452,245,616	7	11,160	31	\$ 50,288,289	9	1,241	42	.111197	87	Finney
Ford	32,458	218,781,783	21	6,740	81	\$ 33,075,754	12	1,019	65	.151181	11	Ford
Franklin	24,784	167,339,543	29	6,752	79	\$ 21,887,643	26	883	80	.130798	50	Franklin

2004 Value and Tax per Capita

4-2

SORT												
County	2000 Population	ASSESSED VALUE				PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LEVY		
		Assessed Value	Rank H - L	Per Capita	Rank H - L	Tax Levied	Rank H - L	Per Capita	Rank H - L	Mill Levy	Rank H - L	County
Geary	27,947	122,379,741	36	4,379	105	\$ 16,577,281	30	593	104	.135458	43	Geary
Gove	3,068	36,869,817	85	12,018	26	\$ 4,273,279	97	1,393	34	.115902	81	Gove
Graham	2,946	34,485,358	89	11,706	28	\$ 4,758,859	90	1,615	21	.137997	35	Graham
Grant	7,909	289,079,719	15	36,551	7	\$ 20,688,048	27	2,616	9	.071565	103	Grant
Gray	5,904	62,902,849	60	10,654	34	\$ 7,909,695	62	1,340	37	.125745	56	Gray
Greeley	1,534	32,516,036	96	21,197	9	\$ 4,320,873	95	2,817	8	.132884	48	Greeley
Greenwood	7,673	54,263,392	69	7,072	75	\$ 7,604,912	66	991	68	.140148	32	Greenwood
Hamilton	2,670	70,684,201	54	26,473	8	\$ 8,624,683	56	3,230	7	.122017	66	Hamilton
Harper	6,536	54,710,470	67	8,371	56	\$ 8,484,066	58	1,298	38	.155072	6	Harper
Harvey	32,869	214,810,873	22	6,535	88	\$ 26,338,677	22	801	89	.122613	64	Harvey
Haskell	4,307	172,380,534	27	40,023	5	\$ 14,209,605	36	3,299	6	.082432	100	Haskell
Hodgeman	2,085	25,090,828	102	12,034	25	\$ 4,334,144	94	2,079	13	.172738	2	Hodgeman
Jackson	12,657	73,971,318	53	5,844	94	\$ 9,030,876	53	714	100	.122086	65	Jackson
Jefferson	18,426	126,530,480	35	6,867	78	\$ 15,222,988	32	826	86	.120311	71	Jefferson
Jewell	3,791	35,464,973	87	9,355	43	\$ 4,846,694	89	1,278	41	.136661	38	Jewell
Johnson	451,086	6,795,440,190	1	15,065	15	\$ 721,925,721	1	1,600	23	.106237	92	Johnson
Kearny	4,531	242,780,762	18	53,582	1	\$ 18,142,163	29	4,004	1	.074727	102	Kearny
Kingman	8,673	87,930,037	44	10,138	38	\$ 10,602,087	46	1,222	44	.120574	70	Kingman
Kiowa	3,278	52,916,916	72	16,143	14	\$ 6,224,782	77	1,899	14	.117633	76	Kiowa
Labette	22,835	108,436,813	39	4,749	104	\$ 16,308,320	31	714	99	.150395	15	Labette
Lane	2,155	26,446,303	101	12,272	22	\$ 3,894,161	99	1,807	15	.147248	21	Lane
Leavenworth	68,691	450,666,296	8	6,561	87	\$ 53,969,579	8	786	91	.119755	72	Leavenworth
Lincoln	3,578	33,096,212	93	9,250	45	\$ 5,118,715	84	1,431	33	.154662	7	Lincoln
Linn	9,570	157,211,335	30	16,428	13	\$ 14,292,441	34	1,493	25	.090912	97	Linn
Logan	3,046	33,946,030	91	11,144	32	\$ 4,425,227	92	1,453	30	.130361	51	Logan
Lyon	35,935	210,078,092	23	5,846	93	\$ 28,495,167	18	793	90	.135641	41	Lyon
Marion	13,361	94,569,067	41	7,078	74	\$ 11,887,284	43	890	79	.125699	57	Marion
Marshall	10,965	85,088,963	47	7,760	62	\$ 10,507,377	47	958	72	.123487	63	Marshall
McPherson	29,554	279,299,174	17	9,450	40	\$ 32,521,060	13	1,100	54	.116438	80	McPherson
Meade	4,631	85,633,837	46	18,491	12	\$ 9,793,554	51	2,115	12	.114365	83	Meade

4-2

SORT												
County	2000 Population	ASSESSED VALUE				PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LEVY		
		Assessed Value	Rank H - L	Per Capita	Rank H - L	Tax Levied	Rank H - L	Per Capita	Rank H - L	Mill Levy	Rank H - L	County
Miami	28,351	294,067,348	14	10,372	37	\$ 32,218,114	14	1,136	52	.109560	90	Miami
Mitchell	6,932	52,778,023	73	7,614	66	\$ 7,439,674	70	1,073	58	.140962	29	Mitchell
Montgomery	36,252	201,646,336	25	5,562	96	\$ 29,346,281	17	810	87	.145533	23	Montgomery
Morris	6,104	53,199,222	71	8,715	48	\$ 5,755,827	79	943	74	.108194	91	Morris
Morton	3,496	145,119,586	32	41,510	4	\$ 12,839,515	40	3,673	3	.088475	99	Morton
Nemaha	10,717	76,746,272	51	7,161	73	\$ 8,967,005	54	837	85	.116840	78	Nemaha
Neosho	16,997	87,465,262	45	5,146	102	\$ 12,929,945	38	761	95	.147829	19	Neosho
Ness	3,454	43,815,349	79	12,685	19	\$ 5,550,665	81	1,607	22	.126683	55	Ness
Norton	5,953	39,063,146	82	6,562	86	\$ 5,044,472	85	847	83	.129136	53	Norton
Osage	16,712	112,787,805	37	6,749	80	\$ 12,911,527	39	773	93	.114476	82	Osage
Osborne	4,452	34,468,053	90	7,742	64	\$ 5,298,272	83	1,190	47	.153715	9	Osborne
Ottawa	6,163	53,678,028	70	8,710	49	\$ 7,146,244	71	1,160	51	.133132	47	Ottawa
Pawnee	7,233	52,439,161	74	7,250	72	\$ 7,754,609	65	1,072	60	.147878	18	Pawnee
Phillips	6,001	45,081,652	78	7,512	68	\$ 6,297,098	76	1,049	61	.139682	34	Phillips
Pottawatomic	18,209	360,026,579	12	19,772	11	\$ 29,541,562	16	1,622	20	.082054	101	Pottawatomic
Pratt	9,647	90,804,735	43	9,413	41	\$ 13,896,380	37	1,440	32	.153036	10	Pratt
Rawlins	2,966	31,206,144	99	10,521	35	\$ 4,297,878	96	1,449	31	.137725	37	Rawlins
Reno	64,790	449,036,165	10	6,931	77	\$ 62,927,228	6	971	70	.140138	33	Reno
Republic	5,835	47,270,379	76	8,101	59	\$ 6,913,684	74	1,185	48	.146258	22	Republic
Rice	10,761	94,689,488	40	8,799	47	\$ 12,831,102	41	1,192	46	.135507	42	Rice
Riley	62,843	342,590,189	13	5,452	98	\$ 39,018,532	11	621	103	.113893	84	Riley
Rooks	5,685	46,518,657	77	8,183	58	\$ 7,015,519	72	1,234	43	.150811	14	Rooks
Rush	3,551	32,872,448	95	9,257	44	\$ 4,869,068	88	1,371	35	.148120	17	Rush
Russell	7,370	60,807,491	62	8,251	57	\$ 10,851,697	45	1,472	28	.178460	1	Russell
Saline	53,597	449,626,217	9	8,389	55	\$ 49,945,408	10	932	76	.111082	88	Saline
Scott	5,120	64,583,136	57	12,614	20	\$ 8,349,532	59	1,631	19	.129283	52	Scott
Sedgwick	452,869	3,433,068,013	2	7,581	67	\$ 388,942,334	2	859	82	.113293	86	Sedgwick
Seward	22,510	241,415,136	19	10,725	33	\$ 26,502,429	21	1,177	49	.109779	89	Seward
Shawnee	169,871	1,362,854,701	3	8,023	60	\$ 185,504,706	3	1,092	56	.136115	40	Shawnee
Sheridan	2,813	31,442,107	97	11,177	30	\$ 3,793,917	100	1,349	36	.120664	69	Sheridan

2004 Value and Tax per Capita

4-4

SORT												
County	2000 Population	ASSESSED VALUE				PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LEVY		
		Assessed Value	Rank H - L	Per Capita	Rank H - L	Tax Levied	Rank H - L	Per Capita	Rank H - L	Mill Levy	Rank H - L	County
Sherman	6,760	57,283,196	65	8,474	54	\$ 6,921,597	73	1,024	64	.120831	68	Sherman
Smith	4,536	36,144,685	86	7,968	61	\$ 5,837,208	78	1,287	39	.161496	4	Smith
Stafford	4,789	54,297,374	68	11,338	29	\$ 8,017,707	61	1,674	18	.147663	20	Stafford
Stanton	2,406	92,588,509	42	38,482	6	\$ 8,548,281	57	3,553	4	.092326	96	Stanton
Stevens	5,463	284,917,288	16	52,154	2	\$ 20,273,333	28	3,711	2	.071155	104	Stevens
Sumner	25,946	155,061,119	31	5,976	92	\$ 23,959,471	25	923	77	.154516	8	Sumner
Thomas	8,180	76,844,739	50	9,394	42	\$ 10,476,992	48	1,281	40	.136340	39	Thomas
Trego	3,319	34,595,007	88	10,423	36	\$ 4,955,342	86	1,493	26	.143239	25	Trego
Wabaunsee	6,885	59,843,752	63	8,692	50	\$ 7,445,367	69	1,081	57	.124413	60	Wabaunsee
Wallace	1,749	24,788,475	103	14,173	16	\$ 2,958,179	105	1,691	17	.119337	73	Wallace
Washington	6,483	55,216,469	66	8,517	53	\$ 7,864,470	64	1,213	45	.142430	26	Washington
Wichita	2,531	32,882,660	94	12,992	18	\$ 4,537,479	91	1,793	16	.137990	36	Wichita
Wilson	10,332	64,192,332	58	6,213	90	\$ 7,599,587	67	736	96	.118388	74	Wilson
Woodson	3,788	27,916,977	100	7,370	70	\$ 3,756,940	101	992	67	.134575	46	Woodson
Wyandotte	157,882	1,040,632,655	4	6,591	84	\$ 165,605,204	4	1,049	62	.159139	5	Wyandotte
Statewide	2,688,418	25,398,439,083		9,447		\$ 2,963,544,950		1,102		.116682		Statewide

7-7

4-5
11

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
Russell	7,370	60,807,491	62	8,251	57	\$ 10,851,697	45	1,472	28	0.178460	1	Russell
Hodgeman	2,085	25,090,828	102	12,034	25	\$ 4,334,144	94	2,079	13	0.172738	2	Hodgeman
Clark	2,390	33,233,785	92	13,905	17	\$ 5,607,217	80	2,346	11	0.168720	3	Clark
Smith	4,536	36,144,685	86	7,968	61	\$ 5,837,208	78	1,287	39	0.161496	4	Smith
Wyandotte	157,882	1,040,632,655	4	6,591	84	\$ 165,605,204	4	1,049	62	0.159139	5	Wyandotte
Harper	6,536	54,710,470	67	8,371	56	\$ 8,484,066	58	1,298	38	0.155072	6	Harper
Lincoln	3,578	33,096,212	93	9,250	45	\$ 5,118,715	84	1,431	33	0.154662	7	Lincoln
Sumner	25,946	155,061,119	31	5,976	92	\$ 23,959,471	25	923	77	0.154516	8	Sumner
Osborne	4,452	34,468,053	90	7,742	64	\$ 5,298,272	83	1,190	47	0.153715	9	Osborne
Pratt	9,647	90,804,735	43	9,413	41	\$ 13,896,380	37	1,440	32	0.153036	10	Pratt
Ford	32,458	218,781,783	21	6,740	81	\$ 33,075,754	12	1,019	65	0.151181	11	Ford
Barton	28,205	172,108,641	28	6,102	91	\$ 26,017,235	23	922	78	0.151168	12	Barton
Ellsworth	6,525	50,229,622	75	7,698	65	\$ 7,580,816	68	1,162	50	0.150923	13	Ellsworth
Rooks	5,685	46,518,657	77	8,183	58	\$ 7,015,519	72	1,234	43	0.150811	14	Rooks
Labette	22,835	108,436,813	39	4,749	104	\$ 16,308,320	31	714	99	0.150395	15	Labette
Cloud	10,268	66,849,994	56	6,511	89	\$ 9,959,228	50	970	71	0.148979	16	Cloud
Rush	3,551	32,872,448	95	9,257	44	\$ 4,869,068	88	1,371	35	0.148120	17	Rush
Pawnee	7,233	52,439,161	74	7,250	72	\$ 7,754,609	65	1,072	60	0.147878	18	Pawnee
Neosho	16,997	87,465,262	45	5,146	102	\$ 12,929,945	38	761	95	0.147829	19	Neosho
Stafford	4,789	54,297,374	68	11,338	29	\$ 8,017,707	61	1,674	18	0.147663	20	Stafford
Lane	2,155	26,446,303	101	12,272	22	\$ 3,894,161	99	1,807	15	0.147248	21	Lane
Republic	5,835	47,270,379	76	8,101	59	\$ 6,913,684	74	1,185	48	0.146258	22	Republic
Montgomery	36,252	201,646,336	25	5,562	96	\$ 29,346,281	17	810	87	0.145533	23	Montgomery
Cowley	36,291	192,968,752	26	5,317	99	\$ 27,728,547	19	764	94	0.143694	24	Cowley
Trego	3,319	34,595,007	88	10,423	36	\$ 4,955,342	86	1,493	26	0.143239	25	Trego
Washington	6,483	55,216,469	66	8,517	53	\$ 7,864,470	64	1,213	45	0.142430	26	Washington
Elk	3,261	23,690,525	104	7,265	71	\$ 3,373,933	103	1,035	63	0.142417	27	Elk
Bourbon	15,379	78,821,838	49	5,125	103	\$ 11,174,869	44	727	98	0.141774	28	Bourbon
Mitchell	6,932	52,778,023	73	7,614	66	\$ 7,439,674	70	1,073	58	0.140962	29	Mitchell
Clay	8,822	58,917,214	64	6,678	82	\$ 8,285,707	60	939	75	0.140633	30	Clay
Chautauqua	4,359	22,814,799	105	5,234	100	\$ 3,202,061	104	735	97	0.140350	31	Chautauqua

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
Greenwood	7,673	54,263,392	69	7,072	75	\$ 7,604,912	66	991	68	0.140148	32	Greenwood
Reno	64,790	449,036,165	10	6,931	77	\$ 62,927,228	6	971	70	0.140138	33	Reno
Phillips	6,001	45,081,652	78	7,512	68	\$ 6,297,098	76	1,049	61	0.139682	34	Phillips
Graham	2,946	34,485,358	89	11,706	28	\$ 4,758,859	90	1,615	21	0.137997	35	Graham
Wichita	2,531	32,882,660	94	12,992	18	\$ 4,537,479	91	1,793	16	0.137990	36	Wichita
Rawlins	2,966	31,206,144	99	10,521	35	\$ 4,297,878	96	1,449	31	0.137725	37	Rawlins
Jewell	3,791	35,464,973	87	9,355	43	\$ 4,846,694	89	1,278	41	0.136661	38	Jewell
Thomas	8,180	76,844,739	50	9,394	42	\$ 10,476,992	48	1,281	40	0.136340	39	Thomas
Shawnee	169,871	1,362,854,701	3	8,023	60	\$ 185,504,706	3	1,092	56	0.136115	40	Shawnee
Lyon	35,935	210,078,092	23	5,846	93	\$ 28,495,167	18	793	90	0.135641	41	Lyon
Rice	10,761	94,689,488	40	8,799	47	\$ 12,831,102	41	1,192	46	0.135507	42	Rice
Geary	27,947	122,379,741	36	4,379	105	\$ 16,577,281	30	593	104	0.135458	43	Geary
Butler	59,482	414,741,270	11	6,973	76	\$ 56,107,146	7	943	73	0.135282	44	Butler
Allen	14,385	74,812,512	52	5,201	101	\$ 10,072,400	49	700	101	0.134635	45	Allen
Woodson	3,788	27,916,977	100	7,370	70	\$ 3,756,940	101	992	67	0.134575	46	Woodson
Ottawa	6,163	53,678,028	70	8,710	49	\$ 7,146,244	71	1,160	51	0.133132	47	Ottawa
Greeley	1,534	32,516,036	96	21,197	9	\$ 4,320,873	95	2,817	8	0.132884	48	Greeley
Edwards	3,449	41,582,442	80	12,056	24	\$ 5,508,799	82	1,597	24	0.132479	49	Edwards
Franklin	24,784	167,339,543	29	6,752	79	\$ 21,887,643	26	883	80	0.130798	50	Franklin
Logan	3,046	33,946,030	91	11,144	32	\$ 4,425,227	92	1,453	30	0.130361	51	Logan
Scott	5,120	64,583,136	57	12,614	20	\$ 8,349,532	59	1,631	19	0.129283	52	Scott
Norton	5,953	39,063,146	82	6,562	86	\$ 5,044,472	85	847	83	0.129136	53	Norton
Atchison	16,774	110,146,483	38	6,567	85	\$ 14,209,670	35	847	84	0.129007	54	Atchison
Ness	3,454	43,815,349	79	12,685	19	\$ 5,550,665	81	1,607	22	0.126683	55	Ness
Gray	5,904	62,902,849	60	10,654	34	\$ 7,909,695	62	1,340	37	0.125745	56	Gray
Marion	13,361	94,569,067	41	7,078	74	\$ 11,887,284	43	890	79	0.125699	57	Marion
Barber	5,307	62,801,175	61	11,834	27	\$ 7,890,769	63	1,487	27	0.125647	58	Barber
Decatur	3,472	31,357,965	98	9,032	46	\$ 3,914,054	98	1,127	53	0.124818	59	Decatur
Wabaunsee	6,885	59,843,752	63	8,692	50	\$ 7,445,367	69	1,081	57	0.124413	60	Wabaunsee
Comanche	1,967	39,959,127	81	20,315	10	\$ 4,954,142	87	2,519	10	0.123980	61	Comanche
Anderson	8,110	70,447,554	55	8,687	51	\$ 8,702,054	55	1,073	59	0.123525	62	Anderson

4-7

4-7
17

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
Marshall	10,965	85,088,963	47	7,760	62	\$ 10,507,377	47	958	72	0.123487	63	Marshall
Harvey	32,869	214,810,873	22	6,535	88	\$ 26,338,677	22	801	89	0.122613	64	Harvey
Jackson	12,657	73,971,318	53	5,844	94	\$ 9,030,876	53	714	100	0.122086	65	Jackson
Hamilton	2,670	70,684,201	54	26,473	8	\$ 8,624,683	56	3,230	7	0.122017	66	Hamilton
Crawford	38,242	208,959,911	24	5,464	97	\$ 25,428,756	24	665	102	0.121692	67	Crawford
Sherman	6,760	57,283,196	65	8,474	54	\$ 6,921,597	73	1,024	64	0.120831	68	Sherman
Sheridan	2,813	31,442,107	97	11,177	30	\$ 3,793,917	100	1,349	36	0.120664	69	Sheridan
Kingman	8,673	87,930,037	44	10,138	38	\$ 10,602,087	46	1,222	44	0.120574	70	Kingman
Jefferson	18,426	126,530,480	35	6,867	78	\$ 15,222,988	32	826	86	0.120311	71	Jefferson
Leavenworth	68,691	450,666,296	8	6,561	87	\$ 53,969,579	8	786	91	0.119755	72	Leavenworth
Wallace	1,749	24,788,475	103	14,173	16	\$ 2,958,179	105	1,691	17	0.119337	73	Wallace
Wilson	10,332	64,192,332	58	6,213	90	\$ 7,599,587	67	736	96	0.118388	74	Wilson
Brown	10,724	79,660,371	48	7,428	69	\$ 9,423,450	52	879	81	0.118295	75	Brown
Kiowa	3,278	52,916,916	72	16,143	14	\$ 6,224,782	77	1,899	14	0.117633	76	Kiowa
Chase	3,030	37,620,417	84	12,416	21	\$ 4,405,453	93	1,454	29	0.117103	77	Chase
Nemaha	10,717	76,746,272	51	7,161	73	\$ 8,967,005	54	837	85	0.116840	78	Nemaha
Dickinson	19,344	128,669,852	33	6,652	83	\$ 15,028,936	33	777	92	0.116802	79	Dickinson
McPherson	29,554	279,299,174	17	9,450	40	\$ 32,521,060	13	1,100	54	0.116438	80	McPherson
Gove	3,068	36,869,817	85	12,018	26	\$ 4,273,279	97	1,393	34	0.115902	81	Gove
Osage	16,712	112,787,805	37	6,749	80	\$ 12,911,527	39	773	93	0.114476	82	Osage
Meade	4,631	85,633,837	46	18,491	12	\$ 9,793,554	51	2,115	12	0.114365	83	Meade
Riley	62,843	342,590,189	13	5,452	98	\$ 39,018,532	11	621	103	0.113893	84	Riley
Ellis	27,507	236,572,751	20	8,600	52	\$ 26,918,386	20	979	69	0.113785	85	Ellis
Sedgwick	452,869	3,433,068,013	2	7,581	67	\$ 388,942,334	2	859	82	0.113293	86	Sedgwick
Finney	40,523	452,245,616	7	11,160	31	\$ 50,288,289	9	1,241	42	0.111197	87	Finney
Saline	53,597	449,626,217	9	8,389	55	\$ 49,945,408	10	932	76	0.111082	88	Saline
Seward	22,510	241,415,136	19	10,725	33	\$ 26,502,429	21	1,177	49	0.109779	89	Seward
Miami	28,351	294,067,348	14	10,372	37	\$ 32,218,114	14	1,136	52	0.109560	90	Miami
Morris	6,104	53,199,222	71	8,715	48	\$ 5,755,827	79	943	74	0.108194	91	Morris
Johnson	451,086	6,795,440,190	1	15,065	15	\$ 721,925,721	1	1,600	23	0.106237	92	Johnson
Douglas	99,962	959,378,264	5	9,597	39	\$ 99,879,678	5	999	66	0.104109	93	Douglas

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
Doniphan	8,249	63,948,514	59	7,752	63	\$ 6,627,277	75	803	88	0.103635	94	Doniphan
Cherokee	22,605	128,357,737	34	5,678	95	\$ 12,629,538	42	559	105	0.098393	95	Cherokee
Stanton	2,406	92,588,509	42	38,482	6	\$ 8,548,281	57	3,553	4	0.092326	96	Stanton
Linn	9,570	157,211,335	30	16,428	13	\$ 14,292,441	34	1,493	25	0.090912	97	Linn
Cheyenne	3,165	38,575,739	83	12,188	23	\$ 3,478,870	102	1,099	55	0.090183	98	Cheyenne
Morton	3,496	145,119,586	32	41,510	4	\$ 12,839,515	40	3,673	3	0.088475	99	Morton
Haskell	4,307	172,380,534	27	40,023	5	\$ 14,209,605	36	3,299	6	0.082432	100	Haskell
Pottawatomie	18,209	360,026,579	12	19,772	11	\$ 29,541,562	16	1,622	20	0.082054	101	Pottawatomie
Kearny	4,531	242,780,762	18	53,582	1	\$ 18,142,163	29	4,004	1	0.074727	102	Kearny
Grant	7,909	289,079,719	15	36,551	7	\$ 20,688,048	27	2,616	9	0.071565	103	Grant
Stevens	5,463	284,917,288	16	52,154	2	\$ 20,273,333	28	3,711	2	0.071155	104	Stevens
Coffey	8,865	454,792,206	6	51,302	3	\$ 31,394,575	15	3,541	5	0.069031	105	Coffey
Statewide	2,688,418	25,398,439,083		9,447		\$ 2,963,544,950		1,102		0.116682		Statewide

COUNTY TAX BASE

PROPERTY CLASSIFICATION	ASSESSED VALUE
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
<hr/>	
TOTAL ASSESSED VALUATION =	<u><u>450,000,000</u></u>

PROPERTY TAX REVENUE

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

* 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 |

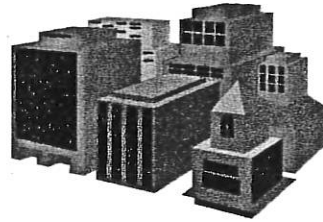
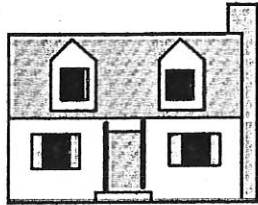
COUNTY MILL LEVY CALCULATION

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

TAX UNIT COMPOSITE MILL LEVY

TAXING SUBDIVISION	MILL LEVY
CITY	0.022032
COUNTY	0.035129
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
<hr/>	
TOTAL MILL LEVY FOR TAXING UNIT =	0.121500
LESS: STATEWIDE USD SCHOOLS -	0.020000
LESS: STATE BUILDING FUND -	0.001500
<hr/>	
LOCAL PORTION OF THE TAX UNIT LEVY =	<u>0.100000</u>

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

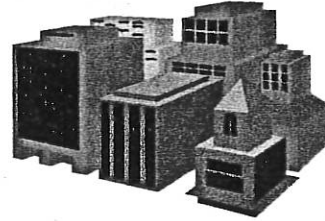
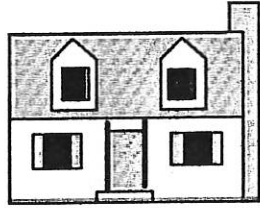
COUNTY MILL LEVY CALCULATION

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

TAX UNIT COMPOSITE MILL LEVY

TAXING SUBDIVISION	MILL LEVY
CITY	0.027540
COUNTY	0.043911
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
LOCAL PORTION OF THE TAX UNIT LEVY	= 0.125000
(see page 3)	<u>0.100000</u>

Year 2



Residential Property

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

Local Portion of the
Tax Unit Mill Levy = .125000

Tax Bill = \$1,150

Commercial Property

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

Local Portion of the
Tax Unit Mill Levy = .125000

Tax Bill = \$2,500

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

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

<u>Residential Property</u>		<u>Commercial Property</u>	
Year 1			
Local Revenue =	\$45 million	Local Revenue =	\$45 million
Appraised Value =	100,000	Appraised Value =	100,000
Local Portion of Mill Levy =	.100000	Local Portion of Mill Levy =	.100000
Local Portion of Tax Bill =	\$1,150	Local Portion of Tax Bill =	\$2,500
Year 2			
Local Revenue =	\$45 million	Local Revenue =	\$45 million
Appraised Value =	110,000	Appraised Value =	110,000
Local Portion of Mill Levy =	.090909	Local Portion of Mill Levy =	.090909
Local Portion of Tax Bill =	\$1,150	Local Portion of Tax Bill =	\$2,500

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

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

<u>Residential Property</u>		<u>Commercial Property</u>	
Year 1			
Local Revenue =	\$45 million	Local Revenue =	\$45 million
Appraised Value =	100,000	Appraised Value =	100,000
Local Portion of Mill Levy =	.100000	Local Portion of Mill Levy =	.100000
Local Portion of Tax Bill =	\$1,150	Local Portion of Tax Bill =	\$2,500
Year 2			
Local Revenue =	\$47.25 million	Local Revenue =	\$47.25 million
Appraised Value =	100,000	Appraised Value =	100,000
Local Portion of Mill Levy =	.105000	Local Portion of Mill Levy =	.105000
Local Portion of Tax Bill =	\$1,208	Local Portion of Tax Bill =	\$2,625

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

SHAWNEE COUNTY REAL ESTATE TAX STATEMENT

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: [REDACTED] SUB # 2

SEC: [REDACTED] TWN: [REDACTED] RNG: [REDACTED] QTR: NW

PROPERTY ADDRESS:

TOPEKA

TAXPAYER:

[REDACTED]
[REDACTED]
[REDACTED]

TAX SUMMARY

GENERAL TAX	2,722.72
SPECIAL TAX	0.00
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
TOTAL		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%
TOTAL MILL LEVY	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%
TOTAL TAX	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%
TOTAL REVENUE	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

YOUR LOAN COMPANY WILL SUBMIT PAYMENT

1ST HALF PAYMENT	\$ 1,361.36
FULL PAYMENT	\$ 2,722.72

CANCELLED CHECK WILL SERVE AS RECEIPT

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

2ND HALF PAYMENT	\$ 1,361.36
-------------------------	-------------

CANCELLED CHECK WILL SERVE AS RECEIPT

Assessment & Taxation
Date 01-25-05
Attachment # 6

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

6-2



K A N S A S

JOAN WAGNON, SECRETARY

KATHLEEN SEBELIUS, GOVERNOR

DEPARTMENT OF REVENUE
RESOURCE MANAGEMENT
BUDGET/PURCHASING

TO: Senator Pat Apple

CC: Senator Barbara Allen, Steve Stotts, Jeff Scott, Richard Cram, Andrew Kapp

FROM: Secretary Joan Wagon *Joan Wagon*

DATE: January 20, 2005

SUBJECT: Secretary Wagon's Testimony to Senate Committee on Assessment and Taxation (RE: Senate Bill 15)

Secretary Wagon's Testimony today to the Senate Committee on Assessment and Taxation estimates that \$21.0 million in additional revenues will be collected over the next 4 fiscal years as a result of this bill. Regarding this portion of the testimony, you requested to know what portion of that estimate was Sales Tax.

The following analysis details attributable account receivable to the denied Tax Clearances of a licensee sample processed by the Department of Revenue. This test sample includes licensees of, Board of Accountancy, Board of Cosmetology, Dental Board, Board of Emergency Medical Services, Board of Nursing, Board of Optometry Examiners, Board of Healing Arts, Real Estate Commission, Board of Mortuary Arts, Board of Pharmacy, and Behavioral Sciences Regulatory Board. The Department's sample would indicate that approximately 11% of all balances related to denied tax clearances would be due to Sales Tax issues. **Fiscal Impact of recovered Sales Tax would be proportionate to its percentage of total debt, approximately 11% of the estimated \$21.0 million in additional revenues or \$2.31 million.**

<u>Tax Type</u>	<u>Amount</u>	<u>Percent</u>
Individual Income	\$7,630,301	86.5%
Homestead	\$8,779	0.1%
Sales Tax	\$959,182	10.9%
Consumers Compensating Use	\$25,680	0.3%
Withholding	\$195,234	2.2%
All Tax Types	\$8,819,177	



Johnson County, Kansas

OFFICE OF THE COUNTY MANAGER

Requests for Introductions of Bills
presented to the
Senate Assessment and Taxation Committee

by

Danielle Noe

Intergovernmental Relations Coordinator

January 25, 2005

Madam Chairman and Members of the Committee:

Thank you for the opportunity to request introduction of two bills today.

Both of these bills were introduced during the 2003 Legislative Session, but unfortunately did not make it through the process.

The first bill, would clarify that component parts of personal property that are integral to the functionality of the property must be included as part of the personal property for the purpose of taxation. This was HB 2419 during the 2003-2004 Legislative Session.

The second bill, would allow the county appraiser to amend the tax rolls when valuation has been reduced due to a final determination made pursuant to the valuation appeals process for the prior year. Additionally, Johnson County seeks authorization for property owners to make a payment under protest until January 31, if at least one half of the taxes owed are paid by December 20. This was SB 255 during the 2003-2004 Legislative Session.

Thank you again for considering introduction of these bills on behalf of the Johnson County Board of County Commissioners and the Johnson County, County Appraiser.

HOUSE BILL No. 2419

By Committee on Taxation

2-27

AN ACT concerning property taxation; relating to exempt property; machinery, equipment, materials and supplies; amending K.S.A. 2002 Supp. 79-201w and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2002 Supp. 79-201w is hereby amended to read as follows: 79-201w. The following described property, to the extent specified by this section, shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

Any item of machinery, equipment, materials and supplies which, except for the operation of the provisions of this section, would be required to be listed for the purpose of taxation pursuant to K.S.A. 79-306, and amendments thereto, and which is used or to be used in the conduct of the owner's business, or in the conduct of activities by an entity not subject to Kansas income taxation pursuant to K.S.A. 79-32,113, and amendments thereto, whose original retail cost when new is ~~\$250 or less for tax year 2002, and \$400 or less for tax year 2003, and all tax years thereafter.~~

An item of machinery, equipment, materials or supplies shall not be exempt from all property or ad valorem taxes pursuant to this section if it is a component part of another item of machinery, equipment, materials or supplies and is necessary or integral to the functionality and use of that other item.

Sec. 2. K.S.A. 2002 Supp. 79-201w is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

SENATE BILL No. 255

By Committee on Ways and Means

3-6

AN ACT concerning taxation; relating to reduction of valuation of real property; amendment of tax rolls; protesting the payment of taxes; amending K.S.A. 2002 Supp. 79-1460 and 79-2005 and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2002 Supp. 79-1460 is hereby amended to read as follows: 79-1460. (a) The county appraiser shall notify each taxpayer in the county annually on or before March 1 for real property and May 1 for personal property, by mail directed to the taxpayer's last known address, of the classification and appraised valuation of the taxpayer's property, except that, the valuation for all real property shall not be increased unless: (1) The record of the latest physical inspection was reviewed by the county or district appraiser, and documentation exists to support such increase in valuation in compliance with the directives and specifications of the director of property valuation, and such record and documentation is available to the affected taxpayer; and (2) for the taxable year next following the taxable year that the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process, documented substantial and compelling reasons exist therefor and are provided by the county appraiser. *When the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process for the prior year, and the county appraiser has already certified the tax rolls for the current year to the county clerk pursuant to K.S.A. 79-1412a and amendments thereto, the county appraiser may amend the tax rolls to implement the provisions of this subsection and reduce the valuation of the real property to the prior year's final determination, except that the county appraiser may not amend the tax rolls as provided in this subsection after October 31 of the current year.* For the purposes of this section and in the case of real property, the term "taxpayer" shall be deemed to be the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk and, in the case where the real property or improvement thereon is the subject of a lease agreement, such term shall also be deemed to include the lessee of such property if the lease agree-

1 ment has been recorded or filed in the office of the register of deeds.
2 Such notice shall specify separately both the previous and current ap-
3 praised and assessed values for each property class identified on the par-
4 cel. Such notice shall also contain the uniform parcel identification num-
5 ber prescribed by the director of property valuation. Such notice shall
6 also contain a statement of the taxpayer's right to appeal, the procedure
7 to be followed in making such appeal and the availability without charge
8 of the guide devised pursuant to subsection (b). Such notice may, and if
9 the board of county commissioners so require, shall provide the parcel
10 identification number, address and the sale date and amount of any or all
11 sales utilized in the determination of appraised value of residential real
12 property. In any year in which no change in appraised valuation of any
13 real property from its appraised valuation in the next preceding year is
14 determined, an alternative form of notification which has been approved
15 by the director of property valuation may be utilized by a county. Failure
16 to timely mail or receive such notice shall in no way invalidate the clas-
17 sification or appraised valuation as changed. The secretary of revenue
18 shall adopt rules and regulations necessary to implement the provisions
19 of this section.

20 (b) For all taxable years commencing after December 31, 1999, there
21 shall be provided to each taxpayer, upon request, a guide to the property
22 tax appeals process. The director of the division of property valuation
23 shall devise and publish such guide, and shall provide sufficient copies
24 thereof to all county appraisers. Such guide shall include but not be lim-
25 ited to: (1) A restatement of the law which pertains to the process and
26 practice of property appraisal methodology, including the contents of
27 K.S.A. 79-503a and 79-1460, and amendments thereto; (2) the procedures
28 of the appeals process, including the order and burden of proof of each
29 party and time frames required by law; and (3) such other information
30 deemed necessary to educate and enable a taxpayer to properly and com-
31 petently pursue an appraisal appeal.

32 Sec. 2. K.S.A. 2002 Supp. 79-2005 is hereby amended to read as
33 follows: 79-2005. (a) Any taxpayer, before protesting the payment of such
34 taxpayer's taxes, shall be required, either at the time of paying such taxes,
35 or, if the whole or part of the taxes are paid prior to December 20, no
36 later than December 20, or, with respect to taxes paid in whole *or in part*
37 *in an amount equal to at least 1/2 of such taxes* on or before December
38 20 by an escrow or tax service agent, no later than January 31 of the next
39 year, to file a written statement with the county treasurer, on forms ap-
40 proved by the state board of tax appeals and provided by the county
41 treasurer, clearly stating the grounds on which the whole or any part of
42 such taxes are protested and citing any law, statute or facts on which such
43 taxpayer relies in protesting the whole or any part of such taxes. When

1 the grounds of such protest is that the valuation or assessment of the
2 property upon which the taxes are levied is illegal or void, the county
3 treasurer shall forward a copy of the written statement of protest to the
4 county appraiser who shall within 15 days of the receipt thereof, schedule
5 an informal meeting with the taxpayer or such taxpayer's agent or attorney
6 with reference to the property in question. The county appraiser shall
7 review the appraisal of the taxpayer's property with the taxpayer or such
8 taxpayer's agent or attorney and may change the valuation of the tax-
9 payer's property, if in the county appraiser's opinion a change in the
10 valuation of the taxpayer's property is required to assure that the tax-
11 payer's property is valued according to law, and shall, within 15 business
12 days thereof, notify the taxpayer in the event the valuation of the tax-
13 payer's property is changed, in writing of the results of the meeting. In
14 the event the valuation of the taxpayer's property is changed and such
15 change requires a refund of taxes and interest thereon, the county trea-
16 surer shall process the refund in the manner provided by subsection (l).

17 (b) No protest appealing the valuation or assessment of property shall
18 be filed pertaining to any year's valuation or assessment when an appeal
19 of such valuation or assessment was commenced pursuant to K.S.A. 79-
20 1448, and amendments thereto, nor shall the second half payment of taxes
21 be protested when the first half payment of taxes has been protested.
22 Notwithstanding the foregoing, this provision shall not prevent any sub-
23 sequent owner from protesting taxes levied for the year in which such
24 property was acquired, nor shall it prevent any taxpayer from protesting
25 taxes when the valuation or assessment of such taxpayer's property has
26 been changed pursuant to an order of the director of property valuation.

27 (c) A protest shall not be necessary to protect the right to a refund
28 of taxes in the event a refund is required because the final resolution of
29 an appeal commenced pursuant to K.S.A. 79-1448, and amendments
30 thereto, occurs after the final date prescribed for the protest of taxes.

31 (d) If the grounds of such protest shall be that the valuation or as-
32 sessment of the property upon which the taxes so protested are levied is
33 illegal or void, such statement shall further state the exact amount of
34 valuation or assessment which the taxpayer admits to be valid and the
35 exact portion of such taxes which is being protested.

36 (e) If the grounds of such protest shall be that any tax levy, or any
37 part thereof, is illegal, such statement shall further state the exact portion
38 of such tax which is being protested.

39 (f) Upon the filing of a written statement of protest, the grounds of
40 which shall be that any tax levied, or any part thereof, is illegal, the county
41 treasurer shall mail a copy of such written statement of protest to the
42 state board of tax appeals and the governing body of the taxing district
43 making the levy being protested.

1 (g) Within 30 days after notification of the results of the informal
2 meeting with the county appraiser pursuant to subsection (a), the pro-
3 testing taxpayer may, if aggrieved by the results of the informal meeting
4 with the county appraiser, appeal such results to the state board of tax
5 appeals.

6 (h) After examination of the copy of the written statement of protest
7 and a copy of the written notification of the results of the informal meet-
8 ing with the county appraiser in cases where the grounds of such protest
9 is that the valuation or assessment of the property upon which the taxes
10 are levied is illegal or void, the board shall conduct a hearing in accord-
11 ance with the provisions of the Kansas administrative procedure act, un-
12 less waived by the interested parties in writing. If the grounds of such
13 protest is that the valuation or assessment of the property is illegal or void
14 the board shall notify the county appraiser thereof.

15 (i) In the event of a hearing, the same shall be originally set not later
16 than 90 days after the filing of the copy of the written statement of protest
17 and a copy, when applicable, of the written notification of the results of
18 the informal meeting with the county appraiser with the board. With
19 regard to any matter properly submitted to the board relating to the
20 determination of valuation of residential property or real property used
21 for commercial and industrial purposes for taxation purposes, it shall be
22 the duty of the county appraiser to initiate the production of evidence to
23 demonstrate, by a preponderance of the evidence, the validity and cor-
24 rectness of such determination except that no such duty shall accrue to
25 the county or district appraiser with regard to leased commercial and
26 industrial property unless the property owner has furnished to the county
27 or district appraiser a complete income and expense statement for the
28 property for the three years next preceding the year of appeal. No pre-
29 sumption shall exist in favor of the county appraiser with respect to the
30 validity and correctness of such determination. In all instances where the
31 board sets a request for hearing and requires the representation of the
32 county by its attorney or counselor at such hearing, the county shall be
33 represented by its county attorney or counselor.

34 (j) When a determination is made as to the merits of the tax protest,
35 the board shall render and serve its order thereon. The county treasurer
36 shall notify all affected taxing districts of the amount by which tax reve-
37 nues will be reduced as a result of a refund.

38 (k) If a protesting taxpayer fails to file a copy of the written statement
39 of protest and a copy, when applicable, of the written notification of the
40 results of the informal meeting with the county appraiser with the board
41 within the time limit prescribed, such protest shall become null and void
42 and of no effect whatsoever.

43 (l) (1) In the event the board orders that a refund be made pursuant

1 to this section or the provisions of K.S.A. 79-1609, and amendments
2 thereto, or a court of competent jurisdiction orders that a refund be made,
3 and no appeal is taken from such order, or in the event a change in
4 valuation which results in a refund pursuant to subsection (a), the county
5 treasurer shall, as soon thereafter as reasonably practicable, refund to the
6 taxpayer such protested taxes and, with respect to protests or appeals
7 commenced after the effective date of this act, interest computed at the
8 rate prescribed by K.S.A. 79-2968, and amendments thereto, minus two
9 percentage points, per annum from the date of payment of such taxes
10 from tax moneys collected but not distributed. Upon making such refund,
11 the county treasurer shall charge the fund or funds having received such
12 protested taxes, except that, with respect to that portion of any such re-
13 fund attributable to interest the county treasurer shall charge the county
14 general fund. In the event that the board or court finds that any time
15 delay in making its decision is unreasonable and is attributable to the
16 taxpayer, it may order that no interest or only a portion thereof be added
17 to such refund of taxes.

18 (2) No interest shall be allowed pursuant to paragraph (1) in any case
19 where the tax paid under protest was inclusive of delinquent taxes.

20 (m) Whenever, by reason of the refund of taxes previously received
21 or the reduction of taxes levied but not received as a result of decreases
22 in assessed valuation, it will be impossible to pay for imperative functions
23 for the current budget year, the governing body of the taxing district
24 affected may issue no-fund warrants in the amount necessary. Such war-
25 rants shall conform to the requirements prescribed by K.S.A. 79-2940,
26 and amendments thereto, except they shall not bear the notation required
27 by such section and may be issued without the approval of the state board
28 of tax appeals. The governing body of such taxing district shall make a tax
29 levy at the time fixed for the certification of tax levies to the county clerk
30 next following the issuance of such warrants sufficient to pay such war-
31 rants and the interest thereon. All such tax levies shall be in addition to
32 all other levies authorized by law.

33 (n) The county treasurer shall disburse to the proper funds all por-
34 tions of taxes paid under protest and shall maintain a record of all portions
35 of such taxes which are so protested and shall notify the governing body
36 of the taxing district levying such taxes thereof and the director of ac-
37 counts and reports if any tax protested was levied by the state.

38 (o) This statute shall not apply to the valuation and assessment of
39 property assessed by the director of property valuation and it shall not be
40 necessary for any owner of state assessed property, who has an appeal
41 pending before the board of tax appeals, to protest the payment of taxes
42 under this statute solely for the purpose of protecting the right to a refund
43 of taxes paid under protest should that owner be successful in that appeal.

1 Sec. 3. K.S.A. 2002 Supp. 79-1460 and 79-2005 are hereby repealed.

2 Sec. 4. This act shall take effect and be in force from and after its
3 publication in the statute book.

4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43