

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:40 A.M. on February 7, 2008 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Gordon Self, Office of Revisor of Statutes
Chris Courtwright, Kansas Legislative Research Department
Scott Wells, Office of Revisor of Statutes
Ryan Hoffman, Kansas Legislative Research Department
Judy Swanson, Committee Assistant

Conferees appearing before the committee:

Tony Folsom, Kansas Department of Revenue

Others attending:

See attached list.

Senator Marci Francisco requested introduction of a bill to decouple the State of Kansas from the Federal bonus tax schedule for tax year 2008. Senator Bruce moved to introduce the requested bill. Senator Schmidt seconded the motion, and the motion passed.

Discussion was held on **SB 510—property tax exemption on certain farm machinery and equipment.**

Senator Donovan moved to amend SB 510 with the Kansas Livestock Association's (KLA) suggested amendment. (Attachment 1) Senator Lee seconded the motion, and the motion passed.

Senator Donovan moved SB 510 as amended favorable for passage. Senator Lee seconded the motion, and the motion passed.

Due to the provisions in the following bills being passed in other bills during the 2007 Session, Senator Pine moved SB 26, SB 27, SB 28, SB 29, SB 98, SB 199, SB 200, SB 227, SB 241, SB 256, SB 261, SB 278, SB 290, SB 312, SB 314, SB 331, SB 370 and SB 386 be not passed. Senator Donovan seconded the motion, and the motion passed.

Chairman Allen announced Legislative Post Audit will release a report on February 20 that will be relevant to **SB 436—Districtwide retailers' sales tax authority for community colleges.** Action will not be taken on **SB 436** until the Committee has the opportunity to review the Post Audit report.

Tony Folsom, Kansas Department of Revenue (KDOR), presented a report on the M&E Slider Reimbursement. (Attachment 2) The 2006 Legislature exempted from property tax all commercial and industrial machinery and equipment and telecommunications and railroad machinery and equipment purchased, leased or transported into the state after June 30, 2006. Also created were the business machinery and equipment tax reduction assistance fund and the telecommunications and railroad machinery and equipment tax reduction assistance fund to be administered by the state treasurer. Mr. Folsom presented a full report of all amounts reimbursed to date. The projected reimbursement for tax year 2007 was \$28.300 million and the actual reimbursement was \$25.860 million.

After discussion concerning how telecoms are assessed and allocated, Mr. Folsom offered to have a State Appraiser appear before the Committee to clarify how this is accomplished.

Being no further business, the meeting adjourned at 10:58 a.m. The next meeting will be a Joint Committee meeting with the Senate Commerce Committee on February 8 at 9:30 a.m.

SENATE
ASSESSMENT & TAXATION COMMITTEE

GUEST LIST

DATE: _____

02-09-08

NAME	REPRESENTING
Tony Folsom	KDOR
Roger Hamm	KDOR
Seli Tesch	PMCA of KS
Brendan Yorkley	Budget
Christy Rothchild	Nursing Student
Heather Mynors	WATC
Teresa Black	MATC student
Tracy Betty	MATC student
Kathleen Noa	MATC student
Amy Gutaker	MATC student
Shahim Stafford	KS Grain & Feed Assn.
Jamie Slack	federico Consulting
KEVIN GREGG	KMCA
Karl Wenger	Kearney & Associates
Mick Graham	KACCT
Justin Noy	Pinger, Smith
Betsy Brownie	The Kansas Chamber
Jamie Jones	KS. Assoc. of Counties

SENATE
ASSESSMENT & TAXATION COMMITTEE

GUEST LIST

DATE: 02/07/08

NAME	REPRESENTING
Draay Book	MATC Student
Carrie Alesna	MATC Student

(a) All farm machinery and equipment. The term "farm machinery and equipment" means that personal property actually and regularly used in any farming or ranching operation. The term "farm machinery and equipment" shall include: (1) Machinery and equipment comprising a natural gas distribution system which is owned and operated by a non-profit public utility described by K.S.A. 66-104c, and amendments thereto, and which is operated predominantly for the purpose of providing fuel for the irrigation of land devoted to agricultural use; and (2) any bed, body, or box that is attached to a motor vehicle and is actually and regularly used in any farming or ranching operation, except for a bed, body or box that is attached to the motor vehicle by the motor vehicle manufacturer; and (3) any greenhouse which is not permanently affixed to real estate and which is used for a farming or ranching operation. The term "farming or ranching operation" shall include the operation of a feedlot, the performing of farm or ranch work for hire and the planting, cultivating and harvesting of nursery or greenhouse products, or both, for sale or resale. The term "farm machinery and equipment" shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as the terms are defined by K.S.A. 8-126 and amendments thereto. The provisions of this subsection shall apply to all taxable years commencing after December 31, 1999 2007.

MEMORANDUM

TO: Honorable Barbara Allen, Chairperson
Senate Committee on Assessment and Taxation

FROM: Mark S Beck, Director

DATE: January 31, 2008

RE: M&E Slider Reimbursement

Brief History

The 2006 Legislature exempted from property tax all commercial and industrial machinery and equipment and telecommunications and railroad machinery and equipment purchased, leased or transported into the state after June 30, 2006.

Also created were the business machinery and equipment tax reduction assistance fund and the telecommunications and railroad machinery and equipment tax reduction assistance fund to be administered by the state treasurer. All expenditures from these funds are for partial reimbursement to counties for any reduction in taxes levied on commercial and industrial M&E and telecommunications and railroad M&E. Payments to the county treasurers will be made on or before February 15th. The total amount of reimbursement as currently reported is **\$25,860,360**.

Calculation of Slider Reimbursements

The secretary of revenue on or before January 31st is to determine the amount each county is to receive as a reimbursement from the state. The calculation is based upon the difference between the amount of taxes levied on commercial and industrial M&E and telecommunications and railroad M&E for 2005 (base year) and the amount levied for 2007 (2008, 2009, 2010, 2011). Ninety percent (90%) of the calculated amount will be distributed to the county for 2007 on or before February 15, 2008. This percentage will decrease each year for the next four years – 70%, 50%, 30% and 10%.

IRB/EDX Amendment to the Slider

A 2007 amendment to the slider allows the subtraction of taxes levied on commercial and industrial M&E and telecommunications and railroad M&E that was exempt as an industrial revenue bond exemption or an economic development exemption. Only exemptions which have expired after July 1st, 2006 would qualify and would be subtracted from the 2007 (2008, 2009, 2010, 2011) M&E taxes reported by the county.

Estimates for Future Reimbursements

Projections for future estimates remain unchanged. (\$ In Millions)

TAX YEAR	INITIAL ESTIMATE	ACTUAL
2007	28.300	25.860
2008	44.846	
2009	45.263	
2010	31.983	
2011	11.498	

**2007 M/E Reimbursement
(Less IRB/EDX)**

Report #1

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Allen	1,419,151	1,705,870	-	-
Anderson	189,248	213,897	-	-
Atchison	1,476,124	1,422,380	53,745	48,370
Barber	419,281	387,836	31,445	28,300
Barton	2,159,648	1,985,315	174,334	156,901
Bourbon	1,100,816	1,060,609	40,207	36,187
Brown	567,663	591,872	-	-
Butler	2,970,240	2,722,120	248,120	223,308
Chase	110,769	97,005	13,764	12,388
Chautauqua	132,872	113,456	19,415	17,474
Cherokee	1,184,202	1,295,128	-	-
Cheyenne	80,523	71,611	8,911	8,020
Clark	123,555	91,797	31,758	28,582
Clay	291,663	251,177	40,486	36,438
Cloud	480,107	393,180	86,927	78,234
Coffey	257,012	233,791	23,221	20,899
Comanche	72,142	90,639	-	-
Cowley	3,406,085	3,559,355	-	-
Crawford	2,989,964	2,641,487	348,478	313,630
Decatur	110,973	107,060	3,913	3,522
Dickinson	682,090	875,450	-	-
Doniphan	615,392	552,511	62,882	56,593
Douglas	6,690,150	6,074,327	615,823	554,241
Edwards	286,020	270,366	15,654	14,088
Elk	162,804	287,439	-	-
Ellis	1,448,812	1,438,421	10,390	9,351
Ellsworth	330,298	389,732	-	-
Finney	2,268,592	1,837,029	431,563	388,406
Ford	3,543,189	3,303,478	239,711	215,740
Franklin	1,102,294	1,614,497	-	-
Geary	1,487,908	1,154,727	333,182	299,863
Gove	142,004	158,146	-	-
Graham	86,147	98,743	-	-
Grant	307,362	331,030	-	-
Gray	216,780	201,790	14,989	13,491

2007 M/E Reimbursement
(Less IRB/EDX)

Report #1

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Greeley	62,243	60,675	1,568	1,412
Greenwood	260,455	223,127	37,328	33,595
Hamilton	86,419	77,549	8,871	7,983
Harper	374,442	391,535	-	-
Harvey	1,848,530	1,519,920	328,610	295,749
Haskell	129,065	124,636	4,429	3,986
Hodgeman	65,852	69,378	-	-
Jackson	526,547	516,018	10,529	9,476
Jefferson	647,888	765,440	-	-
Jewell	73,952	64,962	8,991	8,092
Johnson	54,198,729	50,576,336	3,622,393	3,260,154
Kearny	128,360	113,325	15,035	13,532
Kingman	455,586	405,017	50,569	45,512
Kiowa	100,319	83,329	16,990	15,291
Labette	1,539,721	1,343,153	196,568	176,911
Lane	107,849	96,985	10,864	9,778
Leavenworth	2,758,104	2,186,634	571,471	514,324
Lincoln	193,108	175,693	17,416	15,674
Linn	322,719	313,861	8,858	7,972
Logan	115,398	121,427	-	-
Lyon	2,542,487	2,279,562	262,925	236,633
Marion	497,152	382,036	115,116	103,604
Marshall	921,890	861,649	60,241	54,216
McPherson	4,082,335	4,924,060	-	-
Meade	97,803	103,170	-	-
Miami	1,104,793	1,030,709	74,084	66,676
Mitchell	470,942	459,684	11,258	10,132
Montgomery	4,196,971	3,128,110	1,068,861	961,975
Morris	244,699	196,909	47,790	43,011
Morton	171,587	170,633	955	859
Nemaha	688,862	599,378	89,485	80,536
Neosho	1,663,667	1,495,550	168,117	151,306
Ness	91,979	128,313	-	-
Norton	282,170	269,697	12,473	11,226
Osage	465,395	402,248	63,148	56,833

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2007 M/E Reimbursement
(Less IRB/EDX)

Report #1

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Osborne	231,065	172,338	58,727	52,854
Ottawa	169,708	158,797	10,912	9,820
Pawnee	207,664	159,948	47,716	42,944
Phillips	368,210	387,646	-	-
Pottawatomie	1,150,296	1,198,425	-	-
Pratt	720,319	760,408	-	-
Rawlins	79,793	85,812	-	-
Reno	5,757,564	5,116,828	640,736	576,662
Republic	223,570	203,996	19,574	17,616
Rice	608,783	468,614	140,170	126,153
Riley	1,984,898	1,753,758	231,140	208,026
Rooks	193,175	261,915	-	-
Rush	304,708	371,083	-	-
Russell	464,310	497,695	-	-
Saline	5,363,289	4,804,186	559,102	503,192
Scott	170,665	152,385	18,280	16,452
Sedgwick	41,596,428	39,370,855	2,225,573	2,003,015
Seward	1,451,093	1,244,293	206,800	186,120
Shawnee	17,488,053	15,391,503	2,096,550	1,886,895
Sheridan	80,316	92,123	-	-
Sherman	388,843	627,200	-	-
Smith	164,454	152,065	12,389	11,151
Stafford	140,154	148,649	-	-
Stanton	73,094	90,061	-	-
Stevens	214,327	142,487	71,840	64,656
Sumner	1,721,475	1,226,337	495,137	445,624
Thomas	622,783	631,415	-	-
Trego	128,958	125,703	3,254	2,929
Wabaunsee	373,308	380,929	-	-
Wallace	46,793	68,281	-	-
Washington	166,209	136,667	29,543	26,588
Wichita	198,335	211,670	-	-
Wilson	842,626	663,613	179,013	161,111
Woodson	126,734	104,474	22,259	20,033
Wyandotte	29,902,930	24,122,734	5,780,195	5,202,176
Total	234,154,827	214,768,871	22,582,770	20,324,493

Counties Receiving Reimbursement

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2007 Railroad M/E Reimbursements

Report #2

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Allen	31,911	34,739	-	-
Anderson	62,041	72,385	-	-
Atchison	68,471	82,025	-	-
Barber	15,543	25,375	-	-
Barton	1,877	1,786	91	82
Bourbon	39,233	55,449	-	-
Brown	88,768	94,587	-	-
Butler	206,836	246,277	-	-
Chase	137,578	168,970	-	-
Chautauqua	-	-	-	-
Cherokee	33,501	50,835	-	-
Cheyenne	524	424	100	90
Clark	36,013	41,118	-	-
Clay	8,425	11,552	-	-
Cloud	38,068	48,374	-	-
Coffey	32,055	39,525	-	-
Comanche	-	-	-	-
Cowley	151,263	180,232	-	-
Crawford	41,911	53,991	-	-
Decatur	3,316	2,957	359	323
Dickinson	150,748	164,550	-	-
Doniphan	39,045	41,980	-	-
Douglas	81,172	94,012	-	-
Edwards	25,312	34,108	-	-
Elk	1,645	2,933	-	-
Ellis	41,040	46,861	-	-
Ellsworth	64,240	64,544	-	-
Finney	22,302	26,767	-	-
Ford	121,329	157,959	-	-
Franklin	94,453	109,214	-	-
Geary	24,547	25,384	-	-
Gove	50,530	54,680	-	-
Graham	-	-	-	-
Grant	-	-	-	-
Gray	16,419	25,911	-	-

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2007 Railroad M/E Reimbursements

Report #2

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Greeley	409	378	31	28
Greenwood	-	-	-	-
Hamilton	21,179	30,162	-	-
Harper	31,537	75,327	-	-
Harvey	150,329	169,005	-	-
Haskell	2,126	1,586	540	486
Hodgeman	92	91	1	1
Jackson	11,629	13,551	-	-
Jefferson	59,288	62,128	-	-
Jewell	16,604	23,121	-	-
Johnson	375,223	435,541	-	-
Kearny	12,435	18,551	-	-
Kingman	993	900	93	84
Kiowa	59,244	71,974	-	-
Labette	87,755	112,932	-	-
Lane	644	1,565	-	-
Leavenworth	70,998	71,462	-	-
Lincoln	501	462	39	35
Linn	37,408	49,914	-	-
Logan	60,125	71,977	-	-
Lyon	89,889	115,326	-	-
Marion	204,187	244,920	-	-
Marshall	166,723	180,040	-	-
McPherson	97,731	107,067	-	-
Meade	73,595	92,586	-	-
Miami	137,378	169,024	-	-
Mitchell	7,403	6,170	1,233	1,110
Montgomery	66,448	77,078	-	-
Morris	62,683	74,859	-	-
Morton	-	-	-	-
Nemaha	39,453	42,133	-	-
Neosho	46,268	54,696	-	-
Ness	898	845	53	48
Norton	4,527	3,677	850	765
Osage	81,329	103,084	-	-

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2007 Railroad M/E Reimbursements

Report #2

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Osborne	6,490	5,058	1,432	1,289
Ottawa	6,727	7,538	-	-
Pawnee	681	649	32	29
Phillips	5,984	5,181	803	723
Pottawatomie	62,508	66,404	-	-
Pratt	96,938	116,361	-	-
Rawlins	1,299	965	334	301
Reno	196,666	234,126	-	-
Republic	27,396	20,065	7,331	6,598
Rice	1,287	1,092	195	176
Riley	18,875	18,909	-	-
Rooks	2,306	1,498	808	727
Rush	892	833	59	53
Russell	73,773	72,955	818	736
Saline	69,027	72,346	-	-
Scott	1,731	1,326	405	365
Sedgwick	206,213	238,562	-	-
Seward	56,323	65,640	-	-
Shawnee	1,391,538	1,783,235	-	-
Sheridan	1,300	1,068	232	209
Sherman	3,233	3,100	133	120
Smith	4,375	3,572	803	723
Stafford	28,001	37,995	-	-
Stanton	-	-	-	-
Stevens	-	-	-	-
Sumner	198,065	255,084	-	-
Thomas	42,228	44,644	-	-
Trego	57,314	59,944	-	-
Wabaunsee	88,773	108,451	-	-
Wallace	47,583	58,434	-	-
Washington	55,889	62,476	-	-
Wichita	371	377	-	-
Wilson	56,293	56,605	-	-
Woodson	46,572	52,548	-	-
Wyandotte	510,468	580,429	-	-
Total	7,174,266	8,579,106	16,775	15,101
Counties Receiving Reimbursement				24

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2007 Telecommunications Reimbursements

Report #3

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Allen	303,592	375,747	-	-
Anderson	150,667	159,481	-	-
Atchison	364,424	339,386	25,038	22,534
Barber	711,828	667,485	44,343	39,909
Barton	571,622	517,642	53,980	48,582
Bourbon	476,078	422,120	53,958	48,562
Brown	425,483	407,064	18,419	16,577
Butler	1,463,310	1,229,192	234,118	210,706
Chase	200,877	168,300	32,577	29,319
Chautauqua	226,505	204,343	22,162	19,946
Cherokee	597,754	636,900	-	-
Cheyenne	138,276	130,807	7,469	6,722
Clark	229,577	217,904	11,673	10,506
Clay	227,216	299,617	-	-
Cloud	574,770	577,255	-	-
Coffey	162,424	154,316	8,108	7,297
Comanche	141,505	146,602	-	-
Cowley	799,007	746,102	52,905	47,615
Crawford	865,018	821,773	43,245	38,921
Decatur	173,051	180,095	-	-
Dickinson	459,401	383,684	75,717	68,145
Doniphan	88,806	90,467	-	-
Douglas	1,216,937	1,200,036	16,901	15,211
Edwards	165,652	144,478	21,174	19,057
Elk	229,379	190,419	38,960	35,064
Ellis	697,976	717,862	-	-
Ellsworth	338,948	321,750	17,198	15,478
Finney	497,369	453,655	43,714	39,343
Ford	1,173,704	1,105,324	68,380	61,542
Franklin	524,909	445,736	79,173	71,256
Geary	340,562	339,068	1,494	1,345
Gove	176,013	201,997	-	-
Graham	192,695	242,708	-	-
Grant	345,515	373,696	-	-
Gray	326,748	362,140	-	-

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2007 Telecommunications Reimbursements

Report #3

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Greeley	93,124	98,861	-	-
Greenwood	419,509	423,458	-	-
Hamilton	99,796	102,780	-	-
Harper	318,677	275,664	43,013	38,712
Harvey	575,309	496,068	79,241	71,317
Haskell	110,617	104,475	6,142	5,528
Hodgeman	93,955	113,179	-	-
Jackson	310,250	281,146	29,104	26,194
Jefferson	336,916	294,145	42,771	38,494
Jewell	254,749	206,842	47,907	43,116
Johnson	10,226,435	9,267,998	958,437	862,593
Kearny	80,490	90,733	-	-
Kingman	340,177	341,245	-	-
Kiowa	217,743	286,031	-	-
Labette	879,128	827,729	51,399	46,259
Lane	105,938	110,850	-	-
Leavenworth	1,010,546	861,783	148,763	133,887
Lincoln	233,799	230,397	3,402	3,062
Linn	390,493	418,222	-	-
Logan	186,193	189,343	-	-
Lyon	807,245	677,862	129,383	116,445
Marion	448,559	403,776	44,783	40,305
Marshall	669,683	550,149	119,534	107,581
McPherson	916,752	696,752	220,000	198,000
Meade	204,949	198,147	6,802	6,122
Miami	601,122	504,629	96,493	86,844
Mitchell	247,399	251,728	-	-
Montgomery	903,285	862,947	40,338	36,304
Morris	242,301	441,465	-	-
Morton	119,268	140,906	-	-
Nemaha	296,930	257,825	39,105	35,195
Neosho	487,946	483,305	4,641	4,177
Ness	182,421	187,982	-	-
Norton	469,235	545,504	-	-
Osage	337,152	286,706	50,446	45,401

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2007 Telecommunications Reimbursements

Report #3

County	2005	2007		
	Base Year Taxes	Taxes	Difference	90% Reimbursement
Osborne	157,106	219,037	-	-
Ottawa	294,852	331,161	-	-
Pawnee	245,250	237,650	7,600	6,840
Phillips	275,922	366,300	-	-
Pottawatomie	418,798	456,683	-	-
Pratt	473,830	507,984	-	-
Rawlins	252,073	222,099	29,974	26,977
Reno	1,320,043	1,158,495	161,548	145,393
Republic	292,929	218,314	74,615	67,154
Rice	355,232	298,668	56,564	50,908
Riley	635,160	644,734	-	-
Rooks	257,364	309,790	-	-
Rush	393,400	369,793	23,607	21,246
Russell	229,076	337,930	-	-
Saline	821,262	768,726	52,536	47,282
Scott	203,988	196,454	7,534	6,781
Sedgwick	8,032,375	6,854,150	1,178,225	1,060,403
Seward	320,530	283,792	36,738	33,064
Shawnee	4,395,257	3,578,248	817,009	735,308
Sheridan	121,582	137,539	-	-
Sherman	442,654	416,898	25,756	23,180
Smith	270,590	286,900	-	-
Stafford	268,741	205,582	63,159	56,843
Stanton	67,589	82,472	-	-
Stevens	107,459	110,389	-	-
Sumner	1,119,838	1,069,511	50,327	45,294
Thomas	820,727	772,074	48,653	43,788
Trego	190,051	276,167	-	-
Wabaunsee	233,125	216,758	16,367	14,730
Wallace	46,866	54,441	-	-
Washington	389,294	366,479	22,815	20,534
Wichita	71,925	80,102	-	-
Wilson	258,392	217,357	41,035	36,932
Woodson	215,419	185,508	29,911	26,920
Wyandotte	2,990,196	2,732,401	257,795	232,016
Total	65,784,584	61,056,369	6,134,178	5,520,766
Counties Receiving Reimbursement				62

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IRB/EDX Report
Expiring After July 1, 2006

Repo.

County	Assessed Value	Tax	Owner
Cloud	147,326	\$26,879	Alstom Power Inc.
Crawford	377,652	\$53,721	Kendall Packaging
	5,010	\$660	Progressive Products, Inc.
	428,637	\$60,973	Vinylplex, Inc.
	811,299	\$115,353	
Douglas	77,730	\$9,159	Amarr Garage Door Group
Harvey	9,200	\$1,336	Southwest & Associates
	38,786	\$5,710	Legg Company
	47,986	\$7,046	
Johnson	1,300,892	\$156,998	CFS West Holdings
	75,427	\$9,044	Eskridge Inc.
	176,514	\$21,164	Great Plains Metro Mall LLC
	1,552,833	\$187,206	
Lyon	246,689	\$36,830	Camoplast
	159,770	\$23,853	Menu Foods Midwest
	134,880	\$20,137	Norfolk Iron
	541,339	\$80,820	
Montgomery	54,819	\$9,824	Acme Foundry Inc.
	584,345	\$77,044	Cessna Co.
	13,934	\$2,332	Charloma, Inc.
	13,102	\$2,348	Darwin Industries, Inc.
	27,447	\$4,390	KOPCO
	693,647	\$95,937	
Reno	13,219	\$2,077	Prairie Village Residences'
	223,207	\$35,078	Alcoa Inc's
	236,426	\$37,155	
Rice	167,001	\$21,561	Cal Maine Foods Inc.
Saline	13,444	\$1,575	ADM Milling Co.
	3,841	\$450	Raytheon Aircraft Co.
	17,285	\$2,025	

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IRB/EDX Report
Expiring After July 1, 2006

Report #

County	Assessed Value	Tax	Owner
Sedgwick	2,822	\$303	Boeing Co.
	3,883	\$418	Cessna Co.
	16,375	\$1,845	Cessna Co.
	941,225	\$106,047	Raytheon Co.
	179,034	\$19,702	Cessna Co.
	218	\$24	Boeing Co.
	4,828,782	\$522,537	Boeing Co.
	223,899	\$24,229	Spirit Aerosystems Inc.
	1,980,626	\$211,265	Cessna Co.
	5,488	\$697	Universal Products Inc.
	265	\$31	Boeing Co.
	1,030	\$122	Boeing Co.
	631	\$74	Boeing Co.
	238	\$28	Boeing Co.
	54,426	\$6,425	Mid-Central Mfg Inc.
	23,349	\$2,756	Rand Graphic Inc.
	119,999	\$14,166	McCormick Armstrong Co.
	41,200	\$4,864	ZTM Inc.
	548,054	\$64,698	Learjet Inc.
	197	\$23	Boeing Co.
42,608	\$5,037	Cessna Co.	
372,386	\$43,278	Boeing Co.	
93,586	\$10,876	Benecor Inc.	
881	\$104	Cessna Co.	
	9,481,198	\$1,039,548	
Shawnee	1,004,100	\$142,919	Frito Lay
Wyandotte	76,906	\$13,326	Assoc. Wholsale Grocers Inc.
	1,979	\$330	Arrow Speed Warehouse
	393,500	\$65,892	Certain-teed
	182,661	\$30,587	GNB Tec/Exide Corp.
	336,831	\$53,907	Millard Refrigerated
	3,859	\$600	Comfort Inn
	995,736	\$164,642	
2007 Total	15,773,906	\$1,930,252	

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No M&E Reimbursement

Allen – New manufacturing (Stuart Manufacturing now out of business) and some expansion of existing manufacturing plants (B&W, Hospital and Russell Stover).

Anderson – Ethanol plant???

Brown – Manufacturing expansion.

Cherokee – Jayhawk (chemical manufacturer) expansion.

Comanche – Power line company equipment maintained in county. Asphalt/cement plants moved in for a road/bridge project. All temporary and has already moved out.

Cowley – Rubbermaid, Calmar Inc., Winfield Consumer Products and several other manufacturers had expansions. Rubbermaid and Calmar are shutting down other plants in other states and moving the operations to KS.

Dickinson – Russell Stover expansion.

Elk – Martin Marietta moved equipment out of Greenwood county into Elk.

Ellsworth – Equipment for highway project.

Franklin – Wal-Mart's and American Eagle's distribution centers had an expansion.

Gove – Westwind Wood Specialties cabinets (granted a IRB exemption starting 1, 1, 2007), Western Plains Energy (ethanol plant, some personal property is on the tax roll).

Graham – Dan's dirt construction company purchased a new dozer.

Grant – Pioneer Communications – switching and head-end equipment.

Harper – Waste Connections(landfill) large equipment purchases.

Hodgeman – Highway material plant in for a road project.

Jefferson – Hamm and King Construction equipment located in the county 1, 1, 2007.

Logan – Cellular communications equipment expansion.

McPherson – Manufacturer and pharmaceuticals producer expansion.

Meade – Equipment associated with a highway project.

Ness – Cellular communications equipment and local Co-op equipment expansion.

Phillips – Tamko Roofing – equipment expansion.

Pottawatomie – Equipment associated with major bridge project at Tuttle Creek Dam.

Pratt – Dirt construction equipment moved to the county.

Rawlins – Cellular communication equipment expansion.

Rooks – Trailer containing expensive analytical equipment.

Rush – Increase value for helium plant.

Russell – EPCO (fish food producer) on tax roll for 2007 after exemption expired the beginning of 2006. Shut down before 1, 1, 2007 and the equipment was dismantled and sold in March 2007.

Sheridan – Power line company in to replace miles of line (PAR).

Sherman – Mellon Finance Corp. (Sunflower Plant) expansion, Highway Project and new Wal-Mart.

Stafford – Equipment in county for a road project (Venture).

Stanton – Equipment moved in for highway project and heavy construction equipment purchased after the first of 2006.

Thomas – New business, Truck Town and a new bigger Wal-Mart store.

Wabaunsee – Equipment associated with watersheds and rock quarries and expansion at the Hormel Plant.

Wallace – New equipment.

Wichita – Equipment for 2 bridge projects.

2007 M/E Tax Change

County	Business M&E					RR M&E					Telecom M&E					Total 90% Reimbursement
	2005 Tax	2007 Tax	Difference	% Change	90%	2005 Tax	2007 Tax	Difference	% Change	90%	2005 Tax	2007 Tax	Difference	% Change	90%	
Stevens	214,327	142,487	(71,840)	-33.5%	64,656	-	-	-	-	-	107,459	110,389	2,930	2.7%	-	64,656
Sumner	1,721,475	1,226,337	(495,137)	-28.8%	445,624	198,065	255,084	57,019	28.8%	-	1,119,838	1,069,511	(50,327)	-4.5%	45,294	490,918
Clark	123,555	91,797	(31,758)	-25.7%	28,582	36,013	41,118	5,105	14.2%	-	229,577	217,904	(11,673)	-5.1%	10,506	39,088
Montgomery	4,196,971	3,128,110	(1,068,861)	-25.5%	961,975	66,448	77,078	10,630	16.0%	-	903,285	862,947	(40,338)	-4.5%	36,304	998,279
Osborne	231,065	172,338	(58,727)	-25.4%	52,854	6,490	5,058	(1,432)	-22.1%	1,289	157,106	219,037	61,931	39.4%	-	54,143
Marion	497,152	382,036	(115,116)	-23.2%	103,604	204,187	244,920	40,733	19.9%	-	448,559	403,776	(44,783)	-10.0%	40,305	143,909
Rice	608,783	468,614	(140,170)	-23.0%	126,153	1,287	1,092	(195)	-15.2%	176	355,232	298,668	(56,564)	-15.9%	50,908	177,237
Pawnee	207,664	159,948	(47,716)	-23.0%	42,944	681	649	(32)	-4.7%	29	245,250	237,650	(7,600)	-3.1%	6,840	49,813
Geary	1,487,908	1,154,727	(333,182)	-22.4%	299,863	24,547	25,384	837	3.4%	-	340,562	339,068	(1,494)	-0.4%	1,345	301,208
Wilson	842,626	663,613	(179,013)	-21.2%	161,111	56,293	56,605	312	0.6%	-	258,392	217,357	(41,035)	-15.9%	36,932	198,043
Leavenworth	2,758,104	2,186,634	(571,471)	-20.7%	514,324	70,998	71,462	464	0.7%	-	1,010,546	861,783	(148,763)	-14.7%	133,887	648,211
Morris	244,699	196,909	(47,790)	-19.5%	43,011	62,683	74,859	12,176	19.4%	-	242,301	441,465	199,164	82.2%	-	43,011
Wyandotte	29,902,930	24,122,734	(5,780,195)	-19.3%	5,202,176	510,468	580,429	69,961	13.7%	-	2,990,196	2,732,401	(257,795)	-8.6%	232,016	5,434,192
Finney	2,268,592	1,837,029	(431,563)	-19.0%	388,406	22,302	26,767	4,465	20.0%	-	497,369	453,655	(43,714)	-8.8%	39,343	427,749
Cloud	480,107	393,180	(86,927)	-18.1%	78,234	38,068	48,374	10,306	27.1%	-	574,770	577,255	2,485	0.4%	-	78,234
Harvey	1,848,530	1,519,920	(328,610)	-17.8%	295,749	150,329	169,005	18,676	12.4%	-	575,309	496,068	(79,241)	-13.8%	71,317	367,066
Washington	166,209	136,667	(29,543)	-17.8%	26,588	55,889	62,476	6,587	11.8%	-	389,294	366,479	(22,815)	-5.9%	20,534	47,122
Woodson	126,734	104,474	(22,259)	-17.6%	20,033	46,572	52,548	5,976	12.8%	-	215,419	185,508	(29,911)	-13.9%	26,920	46,953
Kiowa	100,319	83,329	(16,990)	-16.9%	15,291	59,244	71,974	12,730	21.5%	-	217,743	286,031	68,288	31.4%	-	15,291
Chautauqua	132,872	113,456	(19,415)	-14.6%	17,474	-	-	-	-	-	226,505	204,343	(22,162)	-9.8%	19,946	37,420
Greenwood	260,455	223,127	(37,328)	-14.3%	33,595	-	-	-	-	-	419,509	423,458	3,949	0.9%	-	33,595
Seward	1,451,093	1,244,293	(206,800)	-14.3%	186,120	56,323	65,640	9,317	16.5%	-	320,530	283,792	(36,738)	-11.5%	33,064	219,184
Clay	291,663	251,177	(40,486)	-13.9%	36,438	8,425	11,552	3,127	37.1%	-	227,216	299,617	72,401	31.9%	-	36,438
Osage	465,395	402,248	(63,148)	-13.6%	56,833	81,329	103,084	21,755	26.7%	-	337,152	286,706	(50,446)	-15.0%	45,401	102,234
Nemaha	688,862	599,378	(89,485)	-13.0%	80,536	39,453	42,133	2,680	6.8%	-	296,930	257,825	(39,105)	-13.2%	35,195	115,731
Labette	1,539,721	1,343,153	(196,568)	-12.8%	176,911	87,755	112,932	25,177	28.7%	-	879,128	827,729	(51,399)	-5.8%	46,259	223,170
Chase	110,769	97,005	(13,764)	-12.4%	12,388	137,578	168,970	31,392	22.8%	-	200,877	168,300	(32,577)	-16.2%	29,319	41,707
Jewell	73,952	64,962	(8,991)	-12.2%	8,092	16,604	23,121	6,517	39.2%	-	254,749	206,842	(47,907)	-18.8%	43,116	51,208
Shawnee	17,488,053	15,391,503	(2,096,550)	-12.0%	1,886,895	1,391,538	1,783,235	391,697	28.1%	-	4,395,257	3,578,248	(817,009)	-18.6%	735,308	2,622,203
Kearny	128,360	113,325	(15,035)	-11.7%	13,532	12,435	18,551	6,116	49.2%	-	80,490	90,733	10,243	12.7%	-	13,532
Crawford	2,989,964	2,641,487	(348,478)	-11.7%	313,630	41,911	53,991	12,080	28.8%	-	865,018	821,773	(43,245)	-5.0%	38,921	352,551
Riley	1,984,898	1,753,758	(231,140)	-11.6%	208,026	18,875	18,909	34	0.2%	-	635,160	644,734	9,574	1.5%	-	208,026
Reno	5,757,564	5,116,828	(640,736)	-11.1%	576,662	196,666	234,126	37,460	19.0%	-	1,320,043	1,158,495	(161,548)	-12.2%	145,393	722,055
Kingman	455,586	405,017	(50,569)	-11.1%	45,512	993	900	(93)	-9.4%	84	340,177	341,245	1,068	0.3%	-	45,596
Cheyenne	80,523	71,611	(8,911)	-11.1%	8,020	524	424	(100)	-19.1%	90	138,276	130,807	(7,469)	-5.4%	6,722	14,832

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2007 M/E Tax Change

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County	Business M&E					RR M&E					Telecom M&E					Total 90% Reimbursement
	2005 Tax	2007 Tax	Difference	% Change	90%	2005 Tax	2007 Tax	Difference	% Change	90%	2005 Tax	2007 Tax	Difference	% Change	90%	
Scott	170,665	152,385	(18,280)	-10.7%	16,452	1,731	1,326	(405)	-23.4%	365	203,988	196,454	(7,534)	-3.7%	6,781	23,598
Saline	5,363,289	4,804,186	(559,102)	-10.4%	503,192	69,027	72,346	3,319	4.8%	-	821,262	768,726	(52,536)	-6.4%	47,282	550,474
Lyon	2,542,487	2,279,562	(262,925)	-10.3%	236,633	89,889	115,326	25,437	28.3%	-	807,245	677,862	(129,383)	-16.0%	116,445	353,078
Hamilton	86,419	77,549	(8,871)	-10.3%	7,983	21,179	30,162	8,983	42.4%	-	99,796	102,780	2,984	3.0%	-	7,983
Doniphan	615,392	552,511	(62,882)	-10.2%	56,593	39,045	41,980	2,935	7.5%	-	88,806	90,467	1,661	1.9%	-	56,593
Neosho	1,663,667	1,495,550	(168,117)	-10.1%	151,306	46,268	54,696	8,428	18.2%	-	487,946	483,305	(4,641)	-1.0%	4,177	155,483
Lane	107,849	96,985	(10,864)	-10.1%	9,778	644	1,565	921	143.0%	-	105,938	110,850	4,912	4.6%	-	9,778
Douglas	6,690,150	6,074,327	(615,823)	-9.2%	554,241	81,172	94,012	12,840	15.8%	-	1,216,937	1,200,036	(16,901)	-1.4%	15,211	569,452
Coffey	257,012	233,791	(23,221)	-9.0%	20,899	32,055	39,525	7,470	23.3%	-	162,424	154,316	(8,108)	-5.0%	7,297	28,196
Lincoln	193,108	175,693	(17,416)	-9.0%	15,674	501	462	(39)	-7.8%	35	233,799	230,397	(3,402)	-1.5%	3,062	18,771
Republic	223,570	203,996	(19,574)	-8.8%	17,616	27,396	20,065	(7,331)	-26.8%	6,598	292,929	218,314	(74,615)	-25.5%	67,154	91,368
Butler	2,970,240	2,722,120	(248,120)	-8.4%	223,308	206,836	246,277	39,441	19.1%	-	1,463,310	1,229,192	(234,118)	-16.0%	210,706	434,014
Barton	2,159,648	1,985,315	(174,334)	-8.1%	156,901	1,877	1,786	(91)	-4.8%	82	571,622	517,642	(53,980)	-9.4%	48,582	205,565
Smith	164,454	152,065	(12,389)	-7.5%	11,151	4,375	3,572	(803)	-18.4%	723	270,590	286,900	16,310	6.0%	-	11,874
Barber	419,281	387,836	(31,445)	-7.5%	28,300	15,543	25,375	9,832	63.3%	-	711,828	667,485	(44,343)	-6.2%	39,909	68,209
Gray	216,780	201,790	(14,989)	-6.9%	13,491	16,419	25,911	9,492	57.8%	-	326,748	362,140	35,392	10.8%	-	13,491
Ford	3,543,189	3,303,478	(239,711)	-6.8%	215,740	121,329	157,959	36,630	30.2%	-	1,173,704	1,105,324	(68,380)	-5.8%	61,542	277,282
Miami	1,104,793	1,030,709	(74,084)	-6.7%	66,676	137,378	169,024	31,646	23.0%	-	601,122	504,629	(96,493)	-16.1%	86,844	153,520
Johnson	54,198,729	50,576,336	(3,622,393)	-6.7%	3,260,154	375,223	435,541	60,318	16.1%	-	10,226,435	9,267,998	(958,437)	-9.4%	862,593	4,122,747
Marshall	921,890	861,649	(60,241)	-6.5%	54,216	166,723	180,040	13,317	8.0%	-	669,683	550,149	(119,534)	-17.8%	107,581	161,797
Ottawa	169,708	158,797	(10,912)	-6.4%	9,820	6,727	7,538	811	12.1%	-	294,852	331,161	36,309	12.3%	-	9,820
Edwards	286,020	270,366	(15,654)	-5.5%	14,088	25,312	34,108	8,796	34.8%	-	165,652	144,478	(21,174)	-12.8%	19,057	33,145
Sedgwick	41,596,428	39,370,855	(2,225,573)	-5.4%	2,003,015	206,213	238,562	32,349	15.7%	-	8,032,375	6,854,150	(1,178,225)	-14.7%	1,060,403	3,063,418
Norton	282,170	269,697	(12,473)	-4.4%	11,226	4,527	3,677	(850)	-18.8%	765	469,235	545,504	76,269	16.3%	-	11,991
Bourbon	1,100,816	1,060,609	(40,207)	-3.7%	36,187	39,233	55,449	16,216	41.3%	-	476,078	422,120	(53,958)	-11.3%	48,562	84,749
Atchison	1,476,124	1,422,380	(53,745)	-3.6%	48,370	68,471	82,025	13,554	19.8%	-	364,424	339,386	(25,038)	-6.9%	22,534	70,904
Decatur	110,973	107,060	(3,913)	-3.5%	3,522	3,316	2,957	(359)	-10.8%	323	173,051	180,095	7,044	4.1%	-	3,845
Haskell	129,065	124,636	(4,429)	-3.4%	3,986	2,126	1,586	(540)	-25.4%	486	110,617	104,475	(6,142)	-5.6%	5,528	10,000
Linn	322,719	313,861	(8,858)	-2.7%	7,972	37,408	49,914	12,506	33.4%	-	390,493	418,222	27,729	7.1%	-	7,972
Trego	128,958	125,703	(3,254)	-2.5%	2,929	57,314	59,944	2,630	4.6%	-	190,051	276,167	86,116	45.3%	-	2,929
Greeley	62,243	60,675	(1,568)	-2.5%	1,412	409	378	(31)	-7.6%	28	93,124	98,861	5,737	6.2%	-	1,440
Mitchell	470,942	459,684	(11,258)	-2.4%	10,132	7,403	6,170	(1,233)	-16.7%	1,110	247,399	251,728	4,329	1.7%	-	11,242
Jackson	526,547	516,018	(10,529)	-2.0%	9,476	11,629	13,551	1,922	16.5%	-	310,250	281,146	(29,104)	-9.4%	26,194	35,670
Ellis	1,448,812	1,438,421	(10,390)	-0.7%	9,351	41,040	46,861	5,821	14.2%	-	697,976	717,862	19,886	2.8%	-	9,351
Morton	171,587	170,633	(955)	-0.6%	859	-	-	-	-	-	119,268	140,906	21,638	18.1%	-	859

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2007 M/E Tax Change

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County	Business M&E					RR M&E					Telecom M&E					Total 90%
	2005 Tax	2007 Tax	Difference	% Change	90%	2005 Tax	2007 Tax	Difference	% Change	90%	2005 Tax	2007 Tax	Difference	% Change	90%	Reimbursement
Thomas	622,783	631,415	8,631	1.4%	-	42,228	44,644	2,416	5.7%	-	820,727	772,074	(48,653)	-5.9%	43,788	43,788
Wabaunsee	373,308	380,929	7,622	2.0%	-	88,773	108,451	19,678	22.2%	-	233,125	216,758	(16,367)	-7.0%	14,730	14,730
Pottawatomie	1,150,296	1,198,425	48,129	4.2%	-	62,508	66,404	3,896	6.2%	-	418,798	456,683	37,885	9.0%	-	-
Brown	567,663	591,872	24,209	4.3%	-	88,768	94,587	5,819	6.6%	-	425,483	407,064	(18,419)	-4.3%	16,577	16,577
Cowley	3,406,085	3,559,355	153,270	4.5%	-	151,263	180,232	28,969	19.2%	-	799,007	746,102	(52,905)	-6.6%	47,615	47,615
Harper	374,442	391,535	17,093	4.6%	-	31,537	75,327	43,790	138.9%	-	318,677	275,664	(43,013)	-13.5%	38,712	38,712
Logan	115,398	121,427	6,029	5.2%	-	60,125	71,977	11,852	19.7%	-	186,193	189,343	3,150	1.7%	-	-
Phillips	368,210	387,646	19,435	5.3%	-	5,984	5,181	(803)	-13.4%	723	275,922	366,300	90,378	32.8%	-	723
Hodgeman	65,852	69,378	3,525	5.4%	-	92	91	(1)	-1.1%	1	93,955	113,179	19,224	20.5%	-	1
Meade	97,803	103,170	5,368	5.5%	-	73,595	92,586	18,991	25.8%	-	204,949	198,147	(6,802)	-3.3%	6,122	6,122
Pratt	720,319	760,408	40,090	5.6%	-	96,938	116,361	19,423	20.0%	-	473,830	507,984	34,154	7.2%	-	-
Stafford	140,154	148,649	8,496	6.1%	-	28,001	37,995	9,994	35.7%	-	268,741	205,582	(63,159)	-23.5%	56,843	56,843
Wichita	198,335	211,670	13,335	6.7%	-	371	377	6	1.6%	-	71,925	80,102	8,177	11.4%	-	-
Russell	464,310	497,695	33,385	7.2%	-	73,773	72,955	(818)	-1.1%	736	229,076	337,930	108,854	47.5%	-	736
Rawlins	79,793	85,812	6,019	7.5%	-	1,299	965	(334)	-25.7%	301	252,073	222,099	(29,974)	-11.9%	26,977	27,278
Grant	307,362	331,030	23,668	7.7%	-	-	-	-	-	-	345,515	373,696	28,181	8.2%	-	-
Cherokee	1,184,202	1,295,128	110,926	9.4%	-	33,501	50,835	17,334	51.7%	-	597,754	636,900	39,146	6.5%	-	-
Gove	142,004	158,146	16,143	11.4%	-	50,530	54,680	4,150	8.2%	-	176,013	201,997	25,984	14.8%	-	-
Anderson	189,248	213,897	24,649	13.0%	-	62,041	72,385	10,344	16.7%	-	150,667	159,481	8,814	5.8%	-	-
Graham	86,147	98,743	12,596	14.6%	-	-	-	-	-	-	192,695	242,708	50,013	26.0%	-	-
Sheridan	80,316	92,123	11,807	14.7%	-	1,300	1,068	(232)	-17.8%	209	121,582	137,539	15,957	13.1%	-	209
Ellsworth	330,298	389,732	59,434	18.0%	-	64,240	64,544	304	0.5%	-	338,948	321,750	(17,198)	-5.1%	15,478	15,478
Jefferson	647,888	765,440	117,553	18.1%	-	59,288	62,128	2,840	4.8%	-	336,916	294,145	(42,771)	-12.7%	38,494	38,494
Allen	1,419,151	1,705,870	286,720	20.2%	-	31,911	34,739	2,828	8.9%	-	303,592	375,747	72,155	23.8%	-	-
McPherson	4,082,335	4,924,060	841,725	20.6%	-	97,731	107,067	9,336	9.6%	-	916,752	696,752	(220,000)	-24.0%	198,000	198,000
Rush	304,708	371,083	66,376	21.8%	-	892	833	(59)	-6.6%	53	393,400	369,793	(23,607)	-6.0%	21,246	21,299
Stanton	73,094	90,061	16,967	23.2%	-	-	-	-	-	-	67,589	82,472	14,883	22.0%	-	-
Comanche	72,142	90,639	18,497	25.6%	-	-	-	-	-	-	141,505	146,602	5,097	3.6%	-	-
Dickinson	682,090	875,450	193,360	28.3%	-	150,748	164,550	13,802	9.2%	-	459,401	383,684	(75,717)	-16.5%	68,145	68,145
Rooks	193,175	261,915	68,739	35.6%	-	2,306	1,498	(808)	-35.0%	727	257,364	309,790	52,426	20.4%	-	727
Ness	91,979	128,313	36,334	39.5%	-	898	845	(53)	-5.9%	48	182,421	187,982	5,561	3.0%	-	48
Wallace	46,793	68,281	21,488	45.9%	-	47,583	58,434	10,851	22.8%	-	46,866	54,441	7,575	16.2%	-	-
Franklin	1,102,294	1,614,497	512,203	46.5%	-	94,453	109,214	14,761	15.6%	-	524,909	445,736	(79,173)	-15.1%	71,256	71,256
Sherman	388,843	627,200	238,356	61.3%	-	3,233	3,100	(133)	-4.1%	120	442,654	416,898	(25,756)	-5.8%	23,180	23,300
Elk	162,804	287,439	124,635	76.6%	-	1,645	2,933	1,288	78.3%	-	229,379	190,419	(38,960)	-17.0%	35,064	35,064
Totals						20,324,493				15,101					5,520,766	25,860,360