

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Richard Carlson at 9:00 a.m. on February 25, 2009, in Room 535-N of the Capitol.

All members were present.

Committee staff present:

Gordon Self, Office of the Revisor of Statutes
Scott Wells, Office of the Revisor of Statutes
Hank Avila, Kansas Legislative Research Department
Chris Courtwright, Kansas Legislative Research Department
Kathy Beavers, Committee Assistant

Others attending:

See attached list.

Conferees appearing before the committee:

Representative Steve Brunk
Ron Hein, Association for a Stronger Kansas
Dr. Art Hall, Author of Proposition K, Center for Applied Economics, KU School of Business
Dave Trabert, Flint Hills Center for Public Policy
Dr. Glenn Fisher, Professor Emeritus, Wichita State University
Karl Peterjohn, Sedgwick County Commissioner (Written testimony only)
Kelly Parks, Sedgwick County Commissioner (Written testimony only)
Kate Jackson, Valley Center City Council (Written testimony only)
Nestor Weigand, Jr., CRE, CRB, CCIM, SIOR, CIPS, Chairman/CEO J.P. Weigand & Sons (Written testimony only)
Brent Stewart, President, Kansas CCIM Chapter (Written testimony only)
Joe Powell, Douglas County Citizen (Written testimony only)

Chairman Carlson called the meeting to order at 9:10 a.m.

Bill Introductions:

Representative Lana Gordon introduced a bill relating to Investment Employment Act. Representative Carlson made a motion to accept the introduction and Representative Schwartz seconded the motion. Motion carried.

HB 2150 - Property taxation; 2% limit on valuation increases.

Chairman Carlson opened the hearing on **HB 2150**.

Scott Wells briefed the committee on **HB 2150** and stood for questions.

Representative Steve Brunk testified in support of **HB 2150** (Attachment 1). He stated that this bill will provide stability, predictability and transparency for homeowners. Representative Brunk stated that Proposition K is constitutional and can be implemented by statute. He urged the committee to pass **HB 2150** out of committee to help the constituents of Kansas with their property taxes.

Ron Hein, Legislative Counsel, Association for a Stronger Kansas, testified in support of **HB 2150** (Attachment 2). Mr. Hein stated that our current ad valorem system uses "assessed" value rather than "market value". He stated that millions of dollars can be saved in the reappraisal process and will be more efficient than that of the current, inefficient system. He stood for questions.

Dr. Art Hall, Center for Applied Economics, KU School of Business and author of Proposition K, testified in support of **HB 2150** (Attachment 3). Dr. Hall spoke to the Taxation Committee on January 20, 2009 and at that time presented "A Sketch of Taxation in the Twenty-first Century" concerning a radical reform plan for Kansas. In today's testimony he stated that four fundamental changes to the Kansas tax policy are needed. They are:

CONTINUATION SHEET

Minutes of the House Taxation Committee at 9:00 a.m. on February 25, 2009, in Room 535-N of the Capitol.

1. Full expensing for capital investments made in Kansas (**HB 2751**, 2008)
2. Elimination of the taxation of capital gains
3. Elimination of sales and use tax on all business to business transactions
4. Fix the property tax

The common goal is to make investment and wealth accumulation in Kansas more attractive. Dr. Hall stated that the current property tax is a wealth tax. He stood for questions.

Dave Trabert, Flint Hills Center for Public Policy, testified in support of **HB 2150** (Attachment 4). He stated that the most commonly expressed reasons for constituent support of Proposition K are:

- ◆ Proposition K provides great predictability
- ◆ Proposition K forces government to be more transparent
- ◆ Proposition K only increases the tax basis by 2% year
- ◆ Property appraisals are overstated

He also listed and answered eight (8) questions and concerns that have been raised about Proposition K. Mr. Trabert attached a list of property tax changes, comparisons and per cent of change from 1997-2007. He stood for questions.

The Chairman requested that the members allow Dr. Glenn Fisher, Professor Emeritus, Wichita State University, to testify in opposition to **HB 2150** today. (Attachment 5).

The Chairman called attention to the written testimony of the following proponents of **HB 2150**:

- ◆ Karl Peterjohn, Sedgwick County Commissioner (Attachment 6)
- ◆ Kelly Parks, Sedgwick County Commissioner (Attachment 7)
- ◆ Kate Jackson, Valley Center City Council (Attachment 8)
- ◆ Nestor Weigand, Jr., CRE, CRB, CCIM, SIOR, CIPS, Chairman/CEO J.P. Weigand & Sons (Attachment 9)
- ◆ Brent Stewart, President, Kansas CCIM Chapter (Attachment 10)
- ◆ Joe Powell, Douglas County Citizen (Attachment 11)

Chairman Carlson told the committee members:

- ◆ The hearing on **HB 2150** will continue tomorrow morning, February 26, 2009
- ◆ Folders from the first half of the session will be delivered to their offices today or tomorrow
- ◆ Information requested at a previous meeting has been placed in committee folders. The information is from Tony Folsom, Deputy Director, Kansas Department of Revenue, (Attachment 12) and Mark Beck, Director of Property Valuation, (Attachment 13)

The next meeting is scheduled for February 26, 2009.

The meeting was adjourned at 10:55 a.m.

HOUSE TAXATION COMMITTEE

SIGN IN SHEET

DATE: February 25, 2009

Aaron Miller	Kansas Chamber
Dan JACOBSEN AT&T	
Kent Eckles	Kansas Chamber
Ruth Hobbs	Johnson County
Paul Welcome	KCAA
Dave Trabert	Flint Hills Ctr for Public Policy
Marsha Jean Smith	KMHA
Trevor Wohlford	COTA
Debra Kern	Kern Law Firm
Christy Caldwell	Joplin Chamber
Denise Hartung	MP
Sherrylene Jones-Sontag	AAMS
Don Moler	LKM
Missy Taylor	KFE
LON STANTON	NORTHERN NATURAL GAS
Art Hall	KU
Kar Hein	Associates for a Stronger KS
Bob Vancouver	Greater KC Chamber
Shirley Allen	STP

Randall Anon
Dave Holtwick

Ks. Assn. of Counties
Overland Park Chamber

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

STEVEN R. BRUNK
CHAIRMAN, COMMERCE & LABOR
REPRESENTATIVE, 85TH DISTRICT
4430 JANESVILLE
BEL AIRE, KANSAS 67220
(316) 744-2409

STATE CAPITOL, ROOM 141-W
TOPEKA, KANSAS 66612
(785) 296-7645
steve.brunk@house.ks.gov



TOPEKA

COMMITTEE ASSIGNMENTS
CHAIRMAN, COMMERCE & LABOR
MEMBER: ELECTIONS
FEDERAL AND STATE AFFAIRS
INSURANCE
JOINT COMMITTEE ON
STATE BUILDING & CONSTRUCTION

Mr. Chairman and Committee:

Thank you for hearing HB 2150 today, the bill known as Prop K.

Prop K is designed to do *at least* three things:

1. Provide much needed stability for all parties to the property tax process;
2. Assure that the future taxing process will be predictable for taxpayers and for all units of government; and
3. Give taxpayers the transparency that they deserve.

Having served four years on this committee, I know how important it is for government to be stable, predictable and transparent. Unfortunately, our property tax system is anything but stable, predictable, or transparent. The stealth nature of taxing the ever increasing assessed valuations on property is poorly serving our constituents.

Over the years, we have entertained numerous bills that would give relief to those who are on fixed incomes, or provide some stability for those families that have limited incomes and are trying to stay in their homes. Residential and commercial landlords, and particularly their tenants, need to know that they won't be burdened with sudden and often significant increases that throw their budgets off course.

To date, none of the previous proposals have made sense. The methods did not work for all parties in our state. They merely shifted the burden from one entity to another, or put unrealistic caps on government, hindering its ability to provide services that we expect.

Prop K solves these problems. It is constitutional and can be implemented by statute. Prop K deliberately moves away from taxing the ever increasing assessed valuations, to a better system that is far more stable and transparent for all parties.

Prop K is being introduced to individuals and organizations around the state. Once the questions are answered, there is immediate acceptance accompanied by great enthusiasm for this well thought out plan. There are a couple of issues that need to be tweaked ... handling state assessed property, section 42 housing, and TIF districts. These issues have been addressed.

Dr. Art Hall from the KU Applied Center of Economics is with us today to explain the thought process behind Prop K, and Dave Trabert is here to discuss the nuts and bolts, the practical inner workings of the Prop K system. Please direct your questions to them.

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

STEVEN R. BRUNK
CHAIRMAN, COMMERCE & LABOR
REPRESENTATIVE, 85TH DISTRICT
4430 JANESVILLE
BEL AIRE, KANSAS 67220
(316) 744-2409

STATE CAPITOL, ROOM 141-W
TOPEKA, KANSAS 66612
(785) 296-7645
steve.brunk@house.ks.gov



TOPEKA

COMMITTEE ASSIGNMENTS
CHAIRMAN, COMMERCE & LABOR
MEMBER: ELECTIONS
FEDERAL AND STATE AFFAIRS
INSURANCE
JOINT COMMITTEE ON
STATE BUILDING & CONSTRUCTION

Colleagues, we work on all kinds of bills for agencies, industries, social organizations and other groups. But Prop K is for the people. It will be a wonderful service to our constituents when we go home and tell them that we've fixed their property taxes.

I strongly urge you to pass HB 2150 out of this committee.

Thank you for your attention to this important bill.

Rep. Steven R. Brunk

Rep. Steve Brunk

Proposition K: A Better Property Tax System for Kansas

- No more runaway appraisals
- Homeowners gain sense of control

- Predictability for taxpayers and gov't.
- More accountability in government

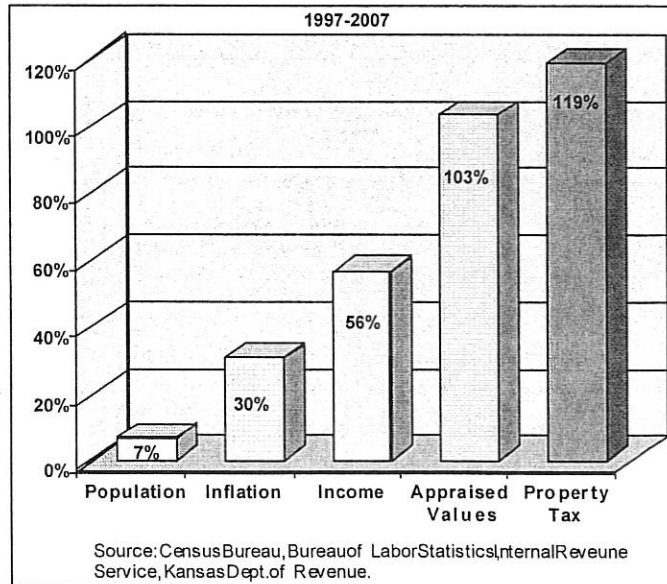
How Proposition K Works

1. Existing properties adopt their Jan. 1, 2010 value as a "baseline."
2. Baseline values replace appraised values forever.
3. Baseline values grow 2% per year.
4. Properties never re-value. New owners inherit the annually-adjusted baseline values from former owners.
5. New construction, redevelopment, major improvements and agricultural land re-classification assume the then-current average-square-foot baseline value of nearby like-zoned properties.

Highlights of Proposition K

1. Stops appraisal-driven tax increases by creating a simple and predictable formula to set values.
2. Maintains local government autonomy by placing no limits on property tax revenue or rates (mills).
3. Establishes a simple, more certain approach for valuing new construction.
4. Creates a more fair and predictable sharing of the property tax burden.
5. Applies to all classes of real property except agricultural land.

Residential Property Taxes Are Out of Control!



Note: Inflation is change in Consumer Price Index; Income is Adjusted Gross Income. Property tax increase mainly caused by runaway appraisals; 98% of Kansans live in counties where residential values are growing faster than Adjusted Gross Income, in many cases by huge margins. The tax increase on all property (not just residential as shown above) is 83% over the last decade.

HEIN LAW FIRM, CHARTERED

5845 SW 29th Street, Topeka, KS 66614-2462

Phone: (785) 273-1441

Fax: (785) 273-9243

Ronald R. Hein

Attorney-at-Law

Email: rhein@heinlaw.com

**Testimony Re: HB 2150
House Taxation Committee
Presented by Ronald R. Hein
on behalf of**

Association for a Stronger Kansas (ASK)

February 25, 2009

Mr. Chairman, Members of the Committee:

My name is Ron Hein, and I am legislative counsel for Association for a Stronger Kansas (ASK). Association for a Stronger Kansas is a business coalition formed to advocate for ideas and programs which can increase government efficiency in Kansas, and which can promote effective and efficient governmental programs..

ASK supports Proposition K. Although a novel and creative way of achieving property tax transparency and predictability, Proposition K is NOT truly a proposition as one would envision a proposition in other states. Kansas, for good reasons, does not constitutionally permit initiative, and therefore this issue is not a true proposition in the initiative sense of the word.

However, with that said, Proposition K, as proposed by Dr. Art Hall, is similar to a true proposition in the sense that this issue has a great deal of grassroots support and popularity with the constituents and taxpayers of Kansas.

Dr. Art Hall will explain and discuss this novel idea, but I would like to address some key points that I think need to be understood if the legislature and other public officials are truly going to be able to understand and hopefully to support this legislation. We have all lived our entire lives with an understanding and a perspective of property taxes. It has been, and we understand it to be, a tax based upon the value of the property. We operate on this belief that property taxes are a function of the market value of the property. Although in truth, our current ad valorem system uses the "assessed" value rather than "market value", nevertheless we have trouble disassociating property taxation from market value based taxation.

In order to understand Proposition K, everyone MUST step back from that basic belief, and must be able to accept a totally different way of visualizing a property tax assessment methodology. If you cannot accept that property taxes can be imposed pursuant to a system that does NOT require constant re-appraisal, then there will be difficulty understanding and accepting Proposition K.

House Taxation Committee

2-25-09

Attachment 2

One advantage of local governments NOT having to reappraise property is that millions of dollars can be saved statewide in the reappraisal process. This act, alone, will save property taxpayers millions of dollars in taxes, as the entire property tax system will become far more efficient than the current, inefficient system.

Lastly, the point that I would like to make most forcefully is that Proposition K is NOT being presented as an end-all-do-all solution for the current problems with the existing property tax assessment and collection system. We believe it is a great idea, but we are willing to concede that the proposal might need some tweaking, and that there are groups who will, and do, have concerns about Proposition K. We have been meeting with a lot of groups to explain and to discuss Proposition K. We are more than willing to meet with any group to discuss this issue, and to seek improvements to our proposal.

We are NOT locked in concrete, and we are more than willing to receive constructive criticism of our proposal, and to seek to improve our proposal so that we might meet the objections that may come forth.

I want to emphasize that Proposition K is not intended to limit government's ability to increase taxes, nor does it in any way limit the ability of government to increase taxes, or to otherwise raise the revenue necessary for government to function. It does NOT require super-majorities for governments adopting tax policy. It does NOT require votes of the public for government to change tax rates or policy. Nor does Proposition K limit mill levies, nor set any limits on increases in tax rates. In short, Proposition K should not be feared by local government officials. It should be accepted as a tool that those local officials can use to provide the public greater transparency, greater efficiency, and greater flexibility.

In short, Proposition K, although unique, is designed to be a more efficient way of assessing and taxing property, rather than continuing to use an appraisal based property tax assessment and collection system which is heavily criticized, heavily believed to be unfair, and is heavily bureaucratic in its cost and implementation methodology.

Thank you very much for permitting me to testify, and I will be happy to yield to questions.

The Tax Policy Vision for Proposition K

Testimony related to HB 2150
Presented to the House Committee on Taxation
Art Hall, Center for Applied Economics, KU School of Business
February 25, 2009

Mr. Chairman and esteemed members of the Committee:

Thank you for the opportunity to share my opinions related to the property tax reform proposal known as Proposition K.

Proposition K is a stand-alone reform measure. But it fits into a larger vision related to the advancement of Kansas tax policy. That vision is intrinsically tied to the vision statement articulated in the 2007 State Strategic Economic Plan, published and promulgated by Kansas, Inc.

That vision statement says:

Kansans will notably increase personal and business wealth and improve our quality of life by focusing on our inherent and emerging strengths.

Approximately one month ago, I had the privilege of a discussion with the Committee about ideas for “radical” tax reform—ideas for holistically transforming and modernizing the revenue system used by the State of Kansas. Talking about such ideas is easy. Implementing them is hard. The political process rarely adapts well to massive change.

You may recall that I ended our discussion by saying that four fundamental changes to Kansas tax policy would—from an economic policy perspective—take us to where the “radical” reform plan would take us. Assuming the continued exemption of business machinery and equipment from property taxation and the phase-out of the estate tax, those four items are:

1. Full expensing (write-off) for capital investments made in Kansas (HB 2751, 2008)
2. Elimination of the taxation of capital gains
3. Elimination of sales and use tax on all business-to-business transactions
4. Fix the property tax

Proposition K represents a holistic—but readily achievable—plan to fix the property tax.

Each of the four items above has a common goal: to make investment on Kansas soil more attractive or to make wealth accumulation on Kansas soil more attractive.

Generally speaking, those two goals represent two sides of the same coin—economic growth.

Proposition K is one step toward making wealth accumulation on Kansas soil more attractive—which, in turn, makes investment on Kansas soil more attractive. If Kansans want their state to prosper more than other states, the name of the game is attracting investment that results in wealth creation—just like the Kansas, Inc. vision states.

The property tax, as currently structured, is a wealth tax. The old adage is true: the more you tax something, the less of it you get. Taxing wealth via the property tax is a habit not a necessity. Why tax wealth when a tax system that is friendly toward wealth accumulation will create more of it?

Distilled to its essence, Proposition K ends the wealth tax element of the property tax. It transforms the wealth tax into what I call a fixed-share “community fee.”

Proposition K is a simple, transparent, predictable system for funding local government. The transition rules preserve the current standards of tax fairness. Yet Proposition K will give taxpayers and local governments a tighter incentive alignment for crafting a package of highly-valued, tax-financed public services. As communities grow, all taxpayers’ share of the property tax burden will decrease equally and proportionally.

Almost all of the objections you will hear about Proposition K—or perceive yourself—relate to this fundamental change in vision. The new vision requires abandoning old habits of thinking. Those habits are intrinsically tied to wealth taxation through continual property revaluations.

If the inherent goal of the property tax is to redistribute wealth via taxation, Proposition K makes no sense.

If the inherent goal is to end the redistribution of wealth via property taxation—yet retain a predictable and stable revenue system for local government, then Proposition K makes sense.

The operational mechanics of Proposition K work to achieve the latter goal. And they do so in a way that makes for a smooth transition—both procedurally and legally. From the perspective of taxpayers and tax collectors, the change in administrative rules will be frictionless.

Thank you.

Testimony Related to HB 2150

Presented to the House Committee on Taxation
Dave Trabert, Flint Hills Center for Public Policy
February 25, 2009

Mr. Chairman and esteemed members of the Committee:

Thank you for the opportunity to share my opinions on HB 2150, also known as Proposition K.

My name is Dave Trabert and I am President of Flint Hills Center for Public Policy, the organization that commissioned and published Dr. Hall's policy paper.

I'd like to begin by sharing a sampling of the feedback we've received from taxpayers, the overwhelming majority of which is in support of Proposition K. I've conducted more than 20 presentations on Proposition K over the last 6 weeks for a variety of organizations and public forums. The response has been overwhelmingly in support of Proposition K. Many supporters say it is a far better property tax system; some supporters don't necessarily agree with every aspect of Proposition K, but they are so frustrated by the current ad valorem system that they are ready to make the change.

Among the most commonly expressed reasons for their support of Proposition K...and their disdain for the current system...are:

- Proposition K provides great predictability, whereas tax increases currently are large and unpredictable. (Attachment 'A', a list of 10-year changes in property taxes and population by county is attached to my testimony for your review).
- Proposition K forces government to be more transparent; people are extremely frustrated by government focusing attention on holding mill rates steady but making no mention of large tax increases.
- Proposition K only increases the tax basis by 2% per year, making it much more likely that taxpayers' incomes grow enough to pay the resultant rise in property tax. The current system often taxes a paper increase in the value of an asset that is far greater than the taxpayer's rise in real income, meaning that they can't really afford to pay the increase. Some residents feel they are being taxed out of their homes and many commercial landlords have lost tenants over increases in property taxes.
- Many people believe their property's appraisal is overstated; excluding new construction, appraised valuations on existing residential property has increased 65% over the last ten years, more than double the rate of inflation. Please see Attachment 'B' for details. Granted, there is an appeals process, but the vast majority of those who have shared their experience with the appeals process have been extremely frustrated and many don't believe that the appraisers are willing to consider their basis for appeal. The 2%

annual baseline increase under Proposition K greatly reduces the likelihood of the need to appeal.

Now I'd like to respond to some questions and concerns that have been raised about Proposition K.

Issue #1: *The Kansas Constitution requires property taxes to be based on fair market value.*

Response: Not true. The Constitution in Article 11, Section 1 states that, "Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation..." In other words, it is left to the legislature to establish a system that meets the 'uniform and equal' test. The Kansas Supreme Court has determined that the current system is constitutionally valid, but it has not held that fair market value is the only way to meet the constitutional requirement of a 'uniform and equal basis'. Indeed, the fact that the Court uses the language of an "...equal basis currently provided..." indicates that the Court acknowledges that other methods would also be valid under the law.

Proposition K adopts constitutionally-valid appraised values as of January 1, 2010 and subsequently raises all values by a uniform and equal 2%.

These and other pertinent comments on the constitutionality of Proposition K are taken from a policy paper we published, a copy of which has also been provided.

Issue #2: *Proposition K will cause government to cut back on services.*

Response: Not true. Proposition K places no limit on the amount of revenue that can be generated and no limit on the mill rate that can be levied.

Issue #3: *Proposition K is not market-based.*

Response: Whether that is true, or even relevant, depends upon one's definition of market-based, but with all due respect, the same can be said of our current system. Appraised values are supposed to be market based, and yet we have thousands of appeals filed every year. Still, a truly market-based system would have the end-result move with the market, not just appraised values. If the market went up 3%, tax collections would only go up 3%. And if the market went down, taxes would go down proportionally.

Further, 14 other states and the District of Columbia have assessment limits for property tax purposes and there is no evidence that that has had any negative impact on homeowners' ability to get fair market value for their property.

Issue #4: *Proposition K favors the wealthy and will shift tax burden to poorer neighborhoods.*

Response: Not true. There is no shifting of the share of the burden that currently exists. For example, a home currently valued at \$400,000 will always pay 5 times as much tax as one valued at \$80,000 in the same taxing district. Under Proposition K, all properties adopt their

January 1, 2010 appraised value as their baseline value, so that 5:1 ratio is carried forward. Each year baseline values increase 2%, which means that that 5:1 ratio never changes. There is absolutely no shifting of the share of the tax burden from that which currently exists under the ad valorem system, and going forward, none that can be attributed to Proposition K.

Some opponents have advanced the theory that mill rates would be more likely to increase under Proposition K and thereby create a shift in tax burden. If so, such increases and any resultant shift in tax burden would be attributable to a conscious decision by government to raise rates (as they currently can) and not 'caused' by Proposition K. Government would receive a predictable annual revenue stream under Proposition K: 2% from the baseline increase plus whatever is generated by new construction, which has averaged 3.36% of the previous year's total combined valuation for residential and commercial property over the last ten years. If government determines it needs more than the combined revenue from these two sources and raises the mill rate, it does so of its own volition.

Issue #5: *Proposition K doesn't allow for downward adjustments in baseline values in declining market conditions.*

Response: One of the main problems with the current system is that increases in the paper value of assets have no relationship to taxpayers' ability to pay the increased tax because their incomes don't rise proportionally. The same is true when the paper value of assets decline: incomes don't fall, so taxpayers retain their ability to pay their fixed and proportional share of the property tax.

There is also a tendency to assume that declining market values will translate into lower appraised values, but the simple fact is that total appraised values have not declined in the last 25 years. Some individual properties may have declined, but total appraised values have increased each of the last 25 years. During and following the 2000-01 recession, appraised values on existing homes in Kansas went up nearly 5% every year. Data provided by the Kansas Department of Property Valuation as analyzed by Flint Hills Center for Public Policy is included as Attachment 'D'.

But even if appraised values did decline, that does not necessarily mean that taxes would also decline. Government can always increase mill rates to offset any such decline.

Issue #6: *Proposition K would raise baseline values 2% per year, even in declining neighborhoods.*

Response: As just explained, a decline in the paper value of a home doesn't mean that the homeowner is less able to pay their property tax, just that the taxpayer might receive less upon sale of the home. Further, and partly related to the fact that homeowners' incomes don't rise and fall with market values, one of the principles of Dr. Hall's plan is that all taxpayers have a fixed and proportional stake in funding the costs of government services. Declining neighborhoods often have greater need of community policing and other government services. Lowering property taxes in those neighborhoods shifts the cost of providing increased services to other taxpayers.

Of course, while there is no 'automatic' provision for downward adjustments, taxpayers retain the right to appeal the tax basis of their property.

Issue #7: *Proposition K would create shortfalls in TIF districts.*

Response: The impact on TIF districts can only be known by doing a case-by-case analysis. Most TIF districts that I've reviewed use 2% annual growth for most years in their pro formas. The difference then, if any, lies in the initial valuation of new construction, which will vary on a case-to-case basis. Some TIF districts are already creating shortfalls, which has led some cities to require developers to be responsible for such shortfalls going forward. That said, HB 2150 could easily be amended to ensure that local governments are protected from any potential shortfall and their input on the language to do so is welcomed.

Issue #8: *Proposition K would limit school districts' ability to generate Local Option revenue.*

Response: Not true. The school funding formulas determine how much revenue can be generated under the LOB. Those formulas limit the dollar amount that can be raised through property taxes, but there is no limit on the mill rate that can be levied to generate that revenue. Proposition K places no limit on the amount of revenue that can be raised or on the mill rate that can be levied.

To the best of my knowledge, opponents of Proposition K have raised concerns and/or objected to some of the details of the plan but none have addressed the fundamental question that led to its creation, which is whether the current system is in the best interests of all Kansans. Anyone who opposes Proposition K on the basis that the current system is better should preface their objections accordingly. Otherwise, we should all be working together to craft a better system, and we welcome the input of anyone who has ideas on how to improve Proposition K.

In closing, I'd like to share the results of a recent statewide poll conducted by KWCH-TV in Wichita. They asked, "Do you believe the State of Kansas needs to find a new way to figure the property tax?" 77% said 'yes', 16% said 'no' and 7% weren't sure.

I would like to ask those who oppose Proposition K this question: Do you believe that the current ad valorem system (a) overall treats taxpayers fairly, generates the right amount of tax and should not be changed, or (b) Needs some changes.

If they answer (b), we would like to work with them to create a better system.

If they answer (a), 77% of Kansans would like to know why.

Thank you.

Property Tax Change by County

Attachment

County Name	General Ad Valorem Tax		Population		% Chg. 1997-2007	
	1997	2007	1997	2007	Tax	Population
Allen	7,565,619	11,995,841	14,442	13,414	58.6%	-7.1%
Anderson	5,293,659	10,048,084	8,021	7,908	89.8%	-1.4%
Atchison	9,231,140	15,732,293	16,319	16,571	70.4%	1.5%
Barber	5,594,816	11,374,088	5,412	4,786	103.3%	-11.6%
Barton	20,114,569	32,756,308	27,936	27,768	62.8%	-0.6%
Bourbon	7,532,926	13,409,307	15,227	14,803	78.0%	-2.8%
Brown	6,451,704	10,483,389	11,037	10,068	62.5%	-8.8%
Butler	33,618,647	79,382,164	60,235	63,045	136.1%	4.7%
Chase	3,027,996	5,246,214	2,893	2,882	73.3%	-0.4%
Chautauqua	2,481,297	3,966,335	4,399	3,806	59.8%	-13.5%
Cherokee	7,934,257	15,146,186	22,547	21,337	90.9%	-5.4%
Cheyenne	2,686,682	3,866,957	3,208	2,801	43.9%	-12.7%
Clark	3,812,030	7,512,108	2,444	2,094	97.1%	-14.3%
Clay	5,781,971	9,547,982	9,226	8,685	65.1%	-5.9%
Cloud	7,417,728	11,125,320	10,190	9,382	50.0%	-7.9%
Coffey	33,187,943	32,648,933	8,741	8,454	-1.6%	-3.3%
Comanche	3,168,506	6,531,046	2,021	1,888	106.1%	-6.6%
Cowley	22,015,919	32,896,761	36,716	34,251	49.4%	-6.7%
Crawford	15,272,700	29,923,421	35,986	38,860	95.9%	8.0%
Decatur	3,131,149	4,824,879	3,527	2,955	54.1%	-16.2%
Dickinson	9,358,414	17,672,172	19,705	18,957	88.8%	-3.8%
Doniphan	4,773,587	7,373,477	7,664	7,756	54.5%	1.2%
Douglas	60,802,704	129,212,402	91,093	113,488	112.5%	24.6%
Edwards	4,428,237	6,070,798	3,426	3,106	37.1%	-9.3%
Elk	2,214,130	3,663,501	3,360	3,040	65.5%	-9.5%
Ellis	18,189,035	34,469,298	26,342	27,464	89.5%	4.3%
Ellsworth	6,973,754	8,878,214	6,284	6,310	27.3%	0.4%
Finney	35,703,882	50,450,832	35,909	38,295	41.3%	6.6%
Ford	22,647,569	36,666,694	29,254	33,340	61.9%	14.0%
Franklin	13,564,842	27,908,205	23,790	26,479	105.7%	11.3%
Geary	11,335,661	25,153,504	25,321	25,150	121.9%	-0.7%
Gove	3,349,882	5,257,532	3,085	2,637	56.9%	-14.5%
Graham	4,390,851	7,331,880	3,248	2,607	67.0%	-19.7%
Grant	24,750,148	27,921,012	7,896	7,497	12.8%	-5.1%
Gray	5,355,985	8,638,740	5,493	5,641	61.3%	2.7%
Greeley	3,260,313	4,821,748	1,728	1,297	47.9%	-24.9%
Greenwood	5,881,340	8,431,338	8,043	6,993	43.4%	-13.1%
Hamilton	5,640,513	8,711,748	2,284	2,632	54.4%	15.2%
Harper	5,938,624	10,491,253	6,497	5,819	76.7%	-10.4%
Harvey	19,325,155	28,086,134	31,594	33,493	45.3%	6.0%
Haskell	11,291,568	17,849,973	4,008	4,032	58.1%	0.6%
Hodgeman	3,285,998	5,781,422	2,229	1,971	75.9%	-11.6%
Jackson	5,564,916	11,290,442	12,036	13,420	102.9%	11.5%
Jefferson	10,656,582	18,673,686	17,930	18,467	75.2%	3.0%
Jewell	3,415,347	5,647,357	3,966	3,198	65.4%	-19.4%
Johnson	426,295,524	902,937,253	417,336	526,319	111.8%	26.1%
Kearny	15,015,518	21,935,550	4,199	4,148	46.1%	-1.2%
Kingman	6,949,739	13,831,215	8,512	7,826	99.0%	-8.1%
Kiowa	5,379,605	8,660,082	3,440	2,953	61.0%	-14.2%
Labette	10,632,196	19,857,899	22,852	21,973	86.8%	-3.8%
Lane	3,206,588	5,639,908	2,186	1,746	75.9%	-20.1%
Leavenworth	26,756,141	63,581,193	70,176	73,603	137.6%	4.9%
Lincoln	3,084,019	5,614,510	3,344	3,285	82.1%	-1.8%
Linn	11,794,762	17,291,697	9,064	9,767	46.6%	7.8%

Prepared by the Flint Hills Center for Public Policy. Learn more at flinthills.org and PropositionK.org

Source: Kansas Dept. of Revenue, US Census Bureau

Property Tax Change by County

Attachment

County Name	General Ad Valorem Tax		Population		% Chg. 1997-2007	
	1997	2007	1997	2007	Tax	Population
Logan	2,962,414	5,419,438	3,045	2,628	82.9%	-13.7%
Lyon	17,749,535	31,615,245	34,085	35,981	78.1%	5.6%
Marion	7,748,296	13,966,032	12,914	12,238	80.2%	-5.2%
Marshall	7,162,232	11,913,830	11,146	10,186	66.3%	-8.6%
McPherson	22,591,490	36,290,404	27,596	29,196	60.6%	5.8%
Meade	7,420,490	11,516,387	4,396	4,403	55.2%	0.2%
Miami	17,403,019	40,903,034	26,190	31,078	135.0%	18.7%
Mitchell	4,323,109	8,553,510	7,002	6,307	97.9%	-9.9%
Montgomery	22,128,890	43,495,419	37,144	34,511	96.6%	-7.1%
Morris	3,737,747	7,006,019	6,197	5,967	87.4%	-3.7%
Morton	12,301,241	16,647,308	3,374	3,038	35.3%	-10.0%
Nemaha	6,351,920	9,604,196	10,254	10,201	51.2%	-0.5%
Neosho	8,933,290	16,807,389	16,951	16,228	88.1%	-4.3%
Ness	5,139,766	7,976,906	3,638	2,991	55.2%	-17.8%
Norton	4,115,736	5,474,277	5,815	5,422	33.0%	-6.8%
Osage	6,721,308	15,049,147	17,082	16,459	123.9%	-3.6%
Osborne	3,218,253	5,535,246	4,508	3,871	72.0%	-14.1%
Ottawa	4,301,774	8,594,521	5,825	6,006	99.8%	3.1%
Pawnee	6,318,213	8,780,143	7,240	6,415	39.0%	-11.4%
Phillips	4,922,161	7,375,856	6,062	5,356	49.8%	-11.6%
Pottawatomie	24,842,760	32,848,621	18,206	19,396	32.2%	6.5%
Pratt	9,574,070	22,730,360	9,705	9,426	137.4%	-2.9%
Rawlins	3,317,954	4,177,427	3,211	2,558	25.9%	-20.3%
Reno	43,428,961	70,345,921	62,920	63,145	62.0%	0.4%
Republic	4,978,285	7,185,586	6,140	4,901	44.3%	-20.2%
Rice	9,016,434	13,948,039	9,991	10,080	54.7%	0.9%
Riley	24,875,024	49,577,953	63,186	69,083	99.3%	9.3%
Rooks	5,975,813	10,531,267	5,724	5,160	76.2%	-9.9%
Rush	4,244,926	5,702,109	3,430	3,211	34.3%	-6.4%
Russell	7,651,423	13,795,846	7,630	6,737	80.3%	-11.7%
Saline	25,764,922	55,262,378	51,620	54,583	114.5%	5.7%
Scott	4,789,708	9,681,370	4,991	4,568	102.1%	-8.5%
Sedgwick	243,969,840	479,771,822	438,679	476,026	96.7%	8.5%
Seward	21,382,456	33,118,273	20,154	23,109	54.9%	14.7%
Shawnee	132,109,859	205,067,958	164,932	173,476	55.2%	5.2%
Sheridan	3,471,428	4,250,132	2,747	2,493	22.4%	-9.2%
Sherman	5,476,098	8,137,696	6,600	5,959	48.6%	-9.7%
Smith	3,560,842	6,090,564	4,659	3,951	71.0%	-15.2%
Stafford	6,350,258	9,501,611	5,101	4,387	49.6%	-14.0%
Stanton	8,133,423	11,101,352	2,330	2,162	36.5%	-7.2%
Stevens	22,059,862	27,683,958	5,405	5,061	25.5%	-6.4%
Sumner	15,773,349	26,115,342	26,983	23,888	65.6%	-11.5%
Thomas	7,581,752	11,284,494	8,183	7,314	48.8%	-10.6%
Trego	3,830,714	6,247,570	3,331	2,927	63.1%	-12.1%
Wabaunsee	4,135,020	8,943,492	6,704	6,870	116.3%	2.5%
Wallace	2,219,432	3,592,489	1,800	1,456	61.9%	-19.1%
Washington	5,664,775	8,928,914	6,598	5,840	57.6%	-11.5%
Wichita	3,037,912	4,812,143	2,703	2,200	58.4%	-18.6%
Wilson	5,655,581	9,864,403	10,292	9,807	74.4%	-4.7%
Woodson	2,688,254	4,207,695	3,973	3,318	56.5%	-16.5%
Wyandotte	107,085,440	198,784,245	152,627	153,956	85.6%	0.9%
State Totals	1,964,731,848	3,600,035,621	2,594,840	2,775,997	83.2%	7.0%

Prepared by the Flint Hills Center for Public Policy. Learn more at flinthills.org and PropositionK.org

Source: Kansas Dept. of Revenue, US Census Bureau

Residential

	Total Assessed Value			Dollar Change			Percent Change		
	Prior	Current	Total	New	Existing	Total	New	Existing	
1998	6,863,752,732	7,364,954,129	501,201,397	195,290,926	305,910,471	7.3%	2.8%	4.5%	
1999	7,364,954,129	7,974,302,456	609,348,327	217,436,055	391,912,272	8.3%	3.0%	5.3%	
2000	7,974,302,456	8,766,107,028	791,804,572	247,310,022	544,494,550	9.9%	3.1%	6.8%	
2001	8,766,107,028	9,487,446,781	721,339,753	248,698,437	472,641,316	8.2%	2.8%	5.4%	
2002	9,487,446,781	10,091,871,744	604,424,963	239,228,329	365,196,634	6.4%	2.5%	3.8%	
2003	10,091,871,744	10,821,273,257	729,401,513	261,052,155	468,349,358	7.2%	2.6%	4.6%	
2004	10,821,273,257	11,466,539,039	645,265,782	269,116,438	376,149,344	6.0%	2.5%	3.5%	
2005	11,466,539,039	12,206,742,380	740,203,341	288,041,088	452,162,253	6.5%	2.5%	3.9%	
2006	12,206,742,380	13,082,641,710	875,899,330	310,939,068	564,960,262	7.2%	2.5%	4.6%	
2007	13,082,641,710	13,957,434,620	874,792,910	340,609,697	534,183,213	6.7%	2.6%	4.1%	
	98,125,631,256	105,219,313,144	7,093,681,888	2,617,722,215	4,475,959,673	7.2%	2.7%	4.6%	
Total change from base year			103%	38%	65%				

Commercial & Industrial

	Total Assessed Value			Dollar Change			Percent Change		
	Prior	Current	Total	New	Existing	Total	New	Existing	
1998	3,311,532,999	3,628,277,667	316,744,668	153,920,975	162,823,694	9.6%	4.6%	4.9%	
1999	3,628,277,667	3,975,822,238	347,544,571	167,401,118	180,143,453	9.6%	4.6%	5.0%	
2000	3,975,822,238	4,253,927,836	278,105,598	182,727,299	95,378,299	7.0%	4.6%	2.4%	
2001	4,253,927,836	4,557,076,131	303,148,295	132,326,881	170,821,414	7.1%	3.1%	4.0%	
2002	4,557,076,131	4,730,876,223	173,800,092	153,067,499	20,732,593	3.8%	3.4%	0.5%	
2003	4,730,876,223	5,035,657,364	304,781,141	163,421,345	141,359,796	6.4%	3.5%	3.0%	
2004	5,035,657,364	5,267,810,189	232,152,825	153,267,926	78,884,899	4.6%	3.0%	1.6%	
2005	5,267,810,189	5,559,717,364	291,907,175	159,795,547	132,111,628	5.5%	3.0%	2.5%	
2006	5,559,717,364	6,015,644,071	455,926,707	233,717,436	222,209,271	8.2%	4.2%	4.0%	
2007	6,015,644,071	6,713,610,134	697,966,063	254,525,576	443,440,487	11.6%	4.2%	7.4%	
	46,336,342,082	49,738,419,217	3,402,077,135	1,754,171,602	1,647,905,534	7.3%	3.8%	3.6%	
Total change from base year			103%	53%	50%				

POLICY PAPER

Volume 6, Issue 2

January 27, 2009

THE CONSTITUTIONALITY OF PROPOSITION K

BY SARAH MCINTOSH

Executive Summary

The Flint Hills Center for Public Policy has announced a new plan that will change the way the property tax system works in Kansas. The current system uses fair market value as the taxable base. The fair market value is based on a yearly appraisal. Proposition K changes the system by setting the taxable value at the appraised value as of January 1, 2010 and that baseline is adjusted not by reappraisal but by an annual increase set at 2%.

Proposition K has been introduced as a statutory change in the legislature by Representative Steve Brunk (R – Bel Aire). The question is, “Is Proposition K legal under the Kansas Constitution?” The answer is yes, it is.

Under the Kansas Constitution the legislature has to provide a “...uniform and equal basis of valuation...” Proposition K meets this standard because it first sets the baseline at the valuation determined under the current statutory scheme. Second, the baseline changes are set at a uniform 2% standard that applies to all affected classes of real estate. Third, the plan does not allow for re-evaluation when property is sold, thus eliminating inequities created by the appraisal process under the current statutory scheme.

Proposition K, in effect, eliminates the types of claims most commonly brought to court by taxpayers arguing that the subjective assessments have been unequal and unfair. It is a constitutionally valid reform proposal. Proposition K can legally be enacted through statutory change; a constitutional amendment is not required.



Introduction

Under the current property tax system, the state of Kansas appraises property yearly and taxes are determined by applying the tax rate to the assessed value. Kansas courts have upheld this method as valid under the Kansas Constitution's requirement that there be a "uniform and equal basis of valuation."

A new property tax plan, introduced in the 2009 Kansas legislature, seeks to change the system by setting the baseline value of property at the January 1, 2010 appraised value but removing the appraisal in subsequent years, replacing it with a constant 2% annual increase.

This paper will address whether Proposition K must be enacted as a constitutional amendment or if it can pass constitutional muster as a statutory change.

Explanation of Plan

Proposition K is a simple alternative to Kansas' current appraisal system on real estate and applies to all classes of real estate except agriculture. There are five key parts to the Proposition K bill.

First, existing properties adopt their January 1, 2010 values as "baseline."

Second, baseline values replace appraised values for evermore.

Third, baseline growth increases each year by 2%.

Fourth, the plan does not permit re-evaluation when the property is sold. Instead, the valuation is determined by the already established baseline value---so the new owners inherit the annually adjusted baseline values from the former owner.

Fifth, new construction or re-classified agricultural land will adopt, on a per-square-

foot basis, the average of the annually-adjusted baseline values for property similarly classified (within a defined radius).¹

Constitutional Analysis

The Kansas Constitution in Article 11 Section 1, states that, "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."² The Kansas Court of Appeals has held that, "Any valuation contrary to the uniform and equal clause of the Kansas Constitution is an illegal or void valuation."³ So the constitutional inquiry when considering the statutory change suggested by Proposition K is whether or not the method of determining value suggested by the plan is of a "uniform and equal basis of valuation."

What does "uniform and equal basis of valuation" mean?

In 1865, the Kansas Supreme Court contemplated the meaning of Article 11 Section 1. The case before them concerned an ordinance that levied special taxes for street improvements. The Court explained that, "Each man in the state, county and city, is equally in proportion to his property interested in maintaining the state, county and city governments, and in that proportion should bear the burden equally."⁴ In a more recent case concerning statutory changes in the reduction of values of certain farm machinery, the Court summarized the constitutional requirement of Article 11, Section 1, as meaning that "uniformity in taxing implies equality in the burden of taxation."⁵

In Kansas, property is currently divided into subclasses (such as boats, farm equipment, residential property, etc). The determined value of that piece of property becomes the



basis for whichever assessment percentage is set by statutory law.

Key to the constitutional concern is that the government use a “uniform and equal basis” to determine the valuation. As described above, the state of Kansas currently uses the “fair market value” method of determining valuation.⁶ The Court has upheld this as a valid way of assessing property taxes in a “uniform and equal basis,” holding that “the equal basis currently provided by the legislature is ‘fair market value.’”⁷ But, the Court has not held that fair market value is the only way to meet the constitutional requirement of a “uniform and equal basis.” Indeed the fact that the Court uses the language of an “equal basis currently provided” indicates that the Court acknowledges that other methods would also be valid under the law.

In the case of *Addington v. Board of County Commissioners*, the Kansas Supreme Court stated that, “Uniformity in taxing implies equality in the burden of taxation, and this equality cannot exist without uniformity of the basis of assessment as well as in the rate of taxation. The duty to assess at full value is not supreme but yields to the duty to avoid discrimination.”⁸ Here the Court makes it clear that the underlying reasoning for the Kansas Constitutional provision is to prevent discrimination in the burden of the tax.

What is the standard for determining a “uniform and equal basis?”

The Court has not delineated a specific standard for determining what is a “uniform and equal basis.” But, it has held that the “the uniform and equal...provision is, in principle and effect, substantially identical to the principle of equality embodied in the Equal Protection Clause of the United States Constitution.”⁹ This holding sets an important precedent for the evaluation of other means of determining value.

Furthermore, the United States Supreme Court has held that when deciding whether tax treatment is valid on equal protection grounds, it must be determined if there is a “rough equality in tax treatment of similarly situated property owners.”¹⁰

Thus, according to the Kansas Supreme Court, the Kansas Constitution in Article 11, Section 1, requires that the law, in order to meet the requirements of the equal protection clause, must not allow for invidious discrimination.¹¹ And the “classifications” of property owners made under Kansas statute must meet a “rational basis” test in order to be constitutional. Under this test the Court will ask whether the “classification bears a reasonable relationship to a valid legislative objective.”¹²

In a U.S. Supreme Court case considering the constitutionality of California’s Proposition 13,¹³ the Court held that “the equal protection clause requires only that the classification rationally further a legitimate state interest” and that “In general, the equal protection clause is satisfied so long as there is a plausible policy reason for the classification.”¹⁴

Does Proposition K meet the constitutional requirements of “uniform and equal?”

The purpose of Article 11, Section 1 is for people to equally bear property tax burdens. While the Court has ruled the fair market value determination meets this requirement, it should also be found that Proposition K meets the constitutional requirements.

First, the initial step of Proposition K is to set the basis at the current valuation level. Since the current valuation level was determined under the previous statutory scheme, that level should automatically be considered



“uniform and equal” under the previously discussed case law.

Second, the changes in baseline are determined by an objective standard of 2%, which applies across the board. It is difficult to construe how this could not be considered “uniform and equal” for it is a set standard that applies to everyone.

Finally, because the plan does not permit re-evaluation when property is sold, it alleviates some of the inequities that occur under the current statutory scheme.

Because the Court gives the legislature broad latitude in crafting the property tax scheme and due to the fact that it treats similarly situated property tax owners *exactly* the same, there should be no equal protection violations under this plan. The legislature has a “valid legislative purpose” to create a property tax system that is more fair, transparent, predictable, and stable. Proposition K bears a “reasonable relationship” to this goal by creating an objective system that removes the subjectivity of assessments in the current system.

Furthermore, it should be noted that most of the Kansas cases using the uniform and equal provision as the basis for their case, are doing so with a claim that the assessments are unfair. Proposition K alleviates this possible discrimination problem.

Conclusion

Proposition K, as outlined in the Kansas bill, is clearly within the bounds of the Kansas Constitution. It meets the Constitution’s requirement of a “uniform and equal basis” by creating a formula that sets a baseline with an already determined constitutional method of assessing fair market value and following it up with an objective 2% increase. Lawmakers and citizens should be advised that this is clearly a constitutionally valid bill. Proposition K can legally be enacted as a statutory change; a constitutional amendment is not required.

About the Author



Sarah McIntosh is the Vice President of Programs for the Flint Hills Center for Public Policy. She is a Wichita native who graduated magna cum laude from Wichita State University with a Bachelor of Arts in Political Science and a minor in Economics. She earned her Juris Doctor from Georgetown University Law Center in Washington, D.C. where her studies focused on criminal justice and constitutional law. Sarah teaches constitutional law at Wichita State University and is licensed to practice law in the State of Kansas and the Commonwealth of Virginia. She can be reached at sarah.mcintosh@flinthills.org.



Notes:

¹ Art Hall, "Proposition K: A Better Property Tax System for Kansas," *Flint Hills Center for Public Policy*, 27 January 2009. Available at www.flinthills.org.

² See, Kansas Constitution.

³ *In re Tax Appeal of Andrews*, 18 Kan. App. 2d 311 (1993).

⁴ *Hines v. City of Leavenworth*, 3 Kan. 186, 201-202 (1965).

⁵ *State ex. Rel. Stephan v. Martin*, 227 Kan. 456, 461 (1980).

⁶ See, e.g. K.S.A. 79-1439 and 79-503a.

⁷ *State ex. Rel. Stephan v. Martin*, 227 Kan. 456, 461 (1980).

⁸ *Addington v. Board of County Commissioners*, 191 Kan. 528, 531-32 (1963).

⁹ *State ex rel. Tomasic v. Kansas City*, 237 Kan. 572, 584 (1985).

¹⁰ *Allegheny Pittsburgh Coal Co. v. County Com'n of Webster County, W. Va.*, 488 U.S. 336, 343 (1989).

¹¹ *State ex rel. Tomasic v. Kansas City*, 237 Kan. 572, 584 (1985).

¹² *Peden v. State*, 261 Kan. 239 (1996).

¹³ Proposition 13 passed in California in 1978, changed the method of valuing property from fair market value to an "acquisition value" approach. It set a baseline for all property at current fair market value limiting property taxes to 1% of assessed valuations with fiscal year 1975 as the base year. Proposition K uses the same sort of system, with some caveats, none of which should displace the U.S. Supreme Court's holding that this is not a violation of the equal protection clause.

¹⁴ *Nordlinger v. Hahn*, 505 U.S. 1, 10-11 (1992).



MORE ABOUT THE FLINT HILLS CENTER FOR PUBLIC POLICY

The Flint Hills Center for Public Policy is a Kansas think tank created as an independent voice to help political decision makers make informed choices. The Flint Hills Center for Public Policy is a non-profit, nonpartisan policy think tank. While not involved in the implementation or administration of government policy, our goal is to inform and raise public awareness of policy issues. For more information, visit our website at www.flinthills.org.

Flint Hills Center for Public Policy

250 N. Water, Suite 216
Wichita, KS 67202-1215
(316) 634-0218
information@flinthills.org
www.flinthills.org



Appraised Value Changes 1982 - 2007 Attachment "F"

Includes New Construction and Existing Property

	Residential						
	Assessed Value	Assess. Ratio	Appraised Value	Total Appraised Value		Dollar Change	Percent Change
				Prior	Current		
1983	2,479,540,414	30.0%	8,265,134,713	8,086,269,657	8,265,134,713	178,865,057	2.2%
1984	2,581,706,451	30.0%	8,605,688,170	8,265,134,713	8,605,688,170	340,553,457	4.1%
1985	2,645,858,423	30.0%	8,819,528,077	8,605,688,170	8,819,528,077	213,839,907	2.5%
1986	2,699,708,879	30.0%	8,999,029,597	8,819,528,077	8,999,029,597	179,501,520	2.0%
1987	2,763,348,561	30.0%	9,211,161,870	8,999,029,597	9,211,161,870	212,132,273	2.4%
1988	2,849,475,823	30.0%	9,498,252,743	9,211,161,870	9,498,252,743	287,090,873	3.1%
1989	4,766,220,869	12.0%	39,718,507,242	9,498,252,743	39,718,507,242	30,220,254,498	318.2%
1990	4,820,155,404	12.0%	40,167,961,700	39,718,507,242	40,167,961,700	449,454,458	1.1%
1991	4,976,434,642	12.0%	41,470,288,683	40,167,961,700	41,470,288,683	1,302,326,983	3.2%
1992	5,074,582,596	12.0%	42,288,188,300	41,470,288,683	42,288,188,300	817,899,617	2.0%
1993	5,087,110,629	11.5%	44,235,744,600	42,288,188,300	44,235,744,600	1,947,556,300	4.6%
1994	5,387,726,134	11.5%	46,849,792,470	44,235,744,600	46,849,792,470	2,614,047,870	5.9%
1995	5,956,151,355	11.5%	51,792,620,478	46,849,792,470	51,792,620,478	4,942,828,009	10.6%
1996	6,330,867,810	11.5%	55,051,024,435	51,792,620,478	55,051,024,435	3,258,403,957	6.3%
1997	6,863,752,732	11.5%	59,684,806,365	55,051,024,435	59,684,806,365	4,633,781,930	8.4%
1998	7,364,954,129	11.5%	64,043,079,383	59,684,806,365	64,043,079,383	4,358,273,017	7.3%
1999	7,974,302,456	11.5%	69,341,760,487	64,043,079,383	69,341,760,487	5,298,681,104	8.3%
2000	8,766,107,028	11.5%	76,227,017,635	69,341,760,487	76,227,017,635	6,885,257,148	9.9%
2001	9,487,446,781	11.5%	82,499,537,226	76,227,017,635	82,499,537,226	6,272,519,591	8.2%
2002	10,091,871,744	11.5%	87,755,406,470	82,499,537,226	87,755,406,470	5,255,869,243	6.4%
2003	10,821,273,257	11.5%	94,098,028,322	87,755,406,470	94,098,028,322	6,342,621,852	7.2%
2004	11,466,539,039	11.5%	99,709,035,122	94,098,028,322	99,709,035,122	5,611,006,800	6.0%
2005	12,206,742,380	11.5%	106,145,585,913	99,709,035,122	106,145,585,913	6,436,550,791	6.5%
2006	13,082,641,710	11.5%	113,762,101,826	106,145,585,913	113,762,101,826	7,616,515,913	7.2%
2007	13,957,434,620	11.5%	121,368,996,696	113,762,101,826	121,368,996,696	7,606,894,870	6.7%

	Commercial & Industrial						
	Assessed Value	Assess. Ratio	Appraised Value	Total Appraised Value		Dollar Change	Percent Change
				Prior	Current		
1983	1,019,732,299	30.0%	3,399,107,663	3,330,834,220	3,399,107,663	68,273,443	2.0%
1984	1,042,574,451	30.0%	3,475,248,170	3,399,107,663	3,475,248,170	76,140,507	2.2%
1985	1,091,064,771	30.0%	3,636,882,570	3,475,248,170	3,636,882,570	161,634,400	4.7%
1986	1,160,653,314	30.0%	3,868,844,380	3,636,882,570	3,868,844,380	231,961,810	6.4%
1987	1,218,659,757	30.0%	4,062,199,190	3,868,844,380	4,062,199,190	193,354,810	5.0%
1988	1,251,597,789	30.0%	4,171,992,630	4,062,199,190	4,171,992,630	109,793,440	2.7%

C&I was combined with several classifications and reported as 'Other' from 1989 through 1992

1994	2,740,519,575	25.0%	10,962,078,300	2,698,166,834	10,962,078,300	8,263,911,466	306.3%
1995	2,836,634,227	25.0%	11,346,536,908	10,962,078,300	11,346,536,908	384,458,608	3.5%
1996	3,021,497,612	25.0%	12,085,990,448	11,346,536,908	12,085,990,448	739,453,540	6.5%
1997	3,311,532,999	25.0%	13,246,131,996	12,085,990,448	13,246,131,996	1,160,141,548	9.6%
1998	3,628,277,667	25.0%	14,513,110,668	13,246,131,996	14,513,110,668	1,266,978,672	9.6%
1999	3,975,822,238	25.0%	15,903,288,952	14,513,110,668	15,903,288,952	1,390,178,284	9.6%
2000	4,253,927,836	25.0%	17,015,711,344	15,903,288,952	17,015,711,344	1,112,422,392	7.0%
2001	4,557,076,131	25.0%	18,228,304,524	17,015,711,344	18,228,304,524	1,212,593,180	7.1%
2002	4,730,876,223	25.0%	18,923,504,892	18,228,304,524	18,923,504,892	695,200,368	3.8%
2003	5,035,657,364	25.0%	20,142,629,456	18,923,504,892	20,142,629,456	1,219,124,564	6.4%
2004	5,267,810,189	25.0%	21,071,240,756	20,142,629,456	21,071,240,756	928,611,300	4.6%
2005	5,559,717,364	25.0%	22,238,869,456	21,071,240,756	22,238,869,456	1,167,628,700	5.5%
2006	6,015,644,071	25.0%	24,062,576,284	22,238,869,456	24,062,576,284	1,823,706,828	8.2%
2007	6,713,610,134	25.0%	26,854,440,536	24,062,576,284	26,854,440,536	2,791,864,252	11.6%

Note: Kansas included C+I valuations in 'Other' from 1989 to 1993; new construction wasn't tracked until 1997.

Source: Kansas Dept. of Revenue

Flint Hills Center for Public Policy FlintHills.org and PropositionK.org

Glenn Fisher
Testimony on Proposition K
February 26, 2009

The American general property tax developed on the frontier. It financed the multitude of local governments that characterize of America. It produced revenue where sales and income taxation was impossible. It could be administered by friends and neighbors elected for the job. It was a measure of ability to pay and was related to the benefits received from government.

Then the economy became more complex. Property became more complex. Methods of tax avoidance became better known. Non-property income became more common. The quality of assessment declined. Personal property owners discovered ways of avoiding taxation and real estate assessment was haphazard. In the late 1900's a famous tax scholar called the property tax, as administered, "The Worst Tax known to civilized man."

In Kansas there were several attempts at reform. A state commission was given the task of educating and supervision local assessors. The assessment level was changed in the belief that appraisal was apt to be more accurate if assessment was at less than 100 percent. Little progress was made. Statistical studies showed that different classes of property and individual properties within a class were assessed at widely different levels.

In 1986 and 1992 constitutional amendments provided different assessment levels for different classes of property, provided for a statewide reappraisal, and gave the state greater

responsibility for monitoring and supervision assessments. Today Kansas has an assessment system that is widely known as one of the best in the United States. Property is appraised at 100% of value and assessed at varying percentages of that value. Most kinds of personal property are exempt from taxation.

Although property value is no longer considered a perfect measure of ability to pay taxes or a perfect measure of benefits received from government, it is widely recognized that it should be part of a balanced tax system. Kansas with its local property tax, sales tax, and state income tax has a relatively well balanced tax system. It is difficult to see how abandoning market value in favor of an arbitrary system that depends on historical value alone, would improve the system.

Proposition K would do nothing to reduce taxes. It would mandate that 2010 assessed values be increased 2% a year, but local government boards could raise or lower the tax rate to offset or magnify changes in assessed value. The only effect would be to shift the burden among those whose property values are changing at different rates. Property owners whose values were increasing most rapidly would gain at the expense of those owning property of stable or declining market values.

Over time, assessed values and the burden of the tax would be distributed according to historic values and would be less and less related to market value. In times of market uncertainty, such as the present, owners of property that has declined in value would experience increased assessment.

There are problems with the present property tax. For example, speculative demand for homes in certain area may cause tax increases not matched by increases in the owner's income. Proposition K would be helpful in these cases, but there are solutions which do not require the abandonment of market value appraisal.

Certain kinds of property, especially property that is unique or rare in the area, may be difficult to assess accurately. Proposition K would do nothing to fix this problem by making it impossible to fix the problem in later years.

The lump sum payment of property taxes causes problems for some taxpayer but Proposition K would be of no help.

There are a number of administrative provisions in the bill that are contrary to widely accepted practice. These include provisions that would make it difficult to assure that the appraisal would not be the price that "that a willing buyer would pay and a willing seller would accept after reasonable exposure on the market." The assessment of new construction at the same square foot value as nearby buildings is not the best assessment practice and might encourage builders to select building sites to minimize assessment.

The change in appeal procedure should be examined carefully. I am not familiar enough with it to know if there are problems that would be corrected by limiting informal appeals and transferring more of the responsibility to the state level.

Dave Trabert

From: KARL PETERJOHN [kpeterjohn@prodigy.net]
Sent: Monday, February 23, 2009 2:05 PM
To: Dave Trabert; Dave Trabert
Subject: Proposition K

Dear Dave:

Here's the statement I promised you.

"Kansas has high property taxes. The Kansas property tax system has allowed the appointed appraiser to become the primary party responsible for raising property taxes in many parts of this state. This process creates numerous fiscal problems which I often presented to legislators and legislative committees during the 16 years I served as the Executive Director of the Kansas Taxpayers Network.

Today, I am beginning my seventh week as a county commissioner and have undertaken new responsibilities. My new position is occurring at a time when the economy has turned down and a recession has hit. This is another new reason for new property tax protections for Kansas taxpayers.

Kansas taxpayers need more certainty and less risk in our property tax structure. Many other states, including our neighboring state of Oklahoma, have a cap on appraisal increases. Many other states have similar limits on raising mill levies and other taxes too. These ideas all have merit and need your consideration. Kansas taxpayers need new protections from rising property taxes.

Proposition K is trying to address the imbalance that exists between Kansas property taxpayers and state property tax appraisal laws. Kansas taxpayers need additional protection from unelected officials raising property tax revenues through the appraisal process. The appraisal process needs to provide additional protection for all Kansas property taxpayers. I strongly urge all 165 legislators and Governor Sebelius to work to eliminate the problems contained within this state's property tax appraisal process and Proposition K is a good place to start."

Karl Peterjohn

**STATEMENT FROM KELLY PARKS
ON PROPOSITION K**

After attending a meeting about Proposition K last week, I feel its benefits could be something to consider. My constituents seem to support the "concept" with a few exceptions.

One of those exceptions is to address the possibility of flat market or "deflation" of property. Many details would have to be worked out to assure that the Appraiser would have an avenue to also devalue the property each year if necessary.

I wrote this letter as one commissioner and the ideas herein are my own and may not reflect the other commissioners of Sedgwick County.



Kelly Parks
8005 N. Hoover
West Valley (unincorporated) KS 67147

Kate Jackson
Valley Center City Council Ward 4
PO Box 4
Valley Center KS 67147
316 838 3329
kjacksonward4@yahoo.com

February 20, 2009

TESTIMONY FOR KANSAS LEGISLATURE

I support Proposition K, although I do believe there are some areas that need further clarification. There would need to be a solid appeals process for areas that are affected by natural or man made disasters that devalue property and some method to provide for TIF districts.

As a city council member, my fellow council members do not hold my support of Proposition K in wide esteem. Proposition K will affectively force local governments into being accountable to those it taxes. The policy of blaming the appraisers for the rise in property taxes will cease and cities will have to stop riding the crest of over inflated property values. Initially, I feel the effects of Proposition K will have a negative impact on local budgets but in the long run spending can be planned and prepared for to best use tax money.

I don't believe it is the perfect solution but it is a beginning to more equitable property taxes and accountability in government.

Respectfully,

Kate Jackson
Valley Center City Council
Ward 4



The Standard for Excellence.™

Nestor R. Weigand, Jr.
Chairman & CEO

To: Kansas House Tax Committee
Re: HB 2150, aka Proposition K

Date: February 19, 2009

My schedule prevents me from appearing before you in person, so please accept this as written testimony in conjunction with your hearings on HB 2150.

Having spent more than four decades in residential, commercial, industrial and investment real estate, I believe with absolute certainty that Kansas' current ad valorem property tax system is horribly and irreparably broken.

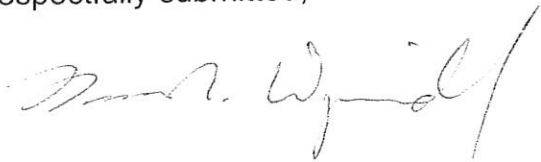
There is no justification for the increase in total tax collections and the resultant burden on individual taxpayers. Taxes on all property have increased 83% over the last ten years. Residential tax collections have increased 119% statewide; some of that is due to new construction, but still, on a per-parcel basis, residential taxes have increased 96%.

Nearly all of the tax increase is driven by changes in valuations. Even if the valuations were 100% accurate, government should have adjusted the mill rate downward to generate a reasonable tax increase. Instead, local governments proudly proclaim that they have held mill rates relatively steady. No one is fooled by this tactic...they simply become more disillusioned with government.

Further evidence of an irreparably broken system is found in the basis of property taxation. The property tax is a form of wealth tax, wherein increases in the paper value of an asset are automatically transferred to the government via taxation. Even if the asset increase is accurately estimated, most often there is no concurrent increase in income to pay for the higher tax liability. There is also no justification for government to receive more tax, as there is no connection with the theoretical rise in asset value and the cost of providing taxpayer services.

These and other significant problems with the ad valorem system create a very unfriendly tax climate for residents and businesses. Proposition K, on the other hand, is a taxpayer-friendly system that also preserves government autonomy and provides a steady revenue stream. I firmly believe that Kansas should adopt HB 2150 and by doing so, create a system that will prevent homeowners from being taxed out of the homes and encourage businesses to invest and create jobs.

Respectfully submitted,



Nestor Weigand, Jr., CRE, CRB, CCIM, SIOR, CIPS
Chairman / CEO
J. P. Weigand & Sons

Past President, Wichita Area Association of Realtors
Past President, Kansas Association of Realtors
Past President, National Association of Realtors
Past President, International Real Estate Federation

Dave Trabert

From: Brent Stewart [bstewart@weigand.com]
Sent: Monday, February 23, 2009 6:17 PM
To: Dave Trabert
Subject: Proposition K

Dear Dave,

The Kansas CCIM (Certified Commercial Investment Member) Chapter believes that the State's current property tax system is seriously flawed and should be replaced. In its place, we support the primary concept of Proposition K; provided that appropriate steps are taken to work out a few remaining items (i.e. eliminate any negative impact on the TIF districts, etc.)

Thank you for all your hard work in developing an attractive alternative to the current property tax system.

Sincerely,



Brent Stewart, CCIM
President, KS CCIM Chapter



THE FOLLOWING INFORMATION/DATA SUBMITTED BY
LARRY J. POWELL CONCERNING 2008 BUTLER COUNTY
FARM RESIDENCE APPRAISAL AND APPEALS PROCESS
IS EXCERPTED FROM:

1. First appeal at Butler County Appraiser's Office, Butler County Courthouse, El Dorado, Kansas.
2. Powell appeal to Small Claims Division.
3. Butler County appeal to Kansas Court of Tax Appeals hearing November 10, 2008 at Finney State Office Building, Wichita, Ks.
4. State of Kansas Court of Tax Appeals Docket No. 2008-7255-EQ finding January 8, 2008.

OWNERS AND FARM RESIDENCE INFORMATION PERTINENT
TO 2008 APPRAISAL

Larry J. and Carolyn J. Powell
3969 SW 180th St.
Douglass, KS 67039

Ages: 74 and 71
Retired, lifetime Kansas residents

Main part of home, now 85 years old, was built 1923 at the end of World War 1.

Additions to home were made 43 years ago in 1965.

Residence does not have engineering technology and efficient material of newer construction.

Services not available to rural residences:

City water, sewer and garbage collection

Natural gas

Paved streets

Full time fire and police protection

Convenient access to doctors, hospitals,
schools, libraries and shopping

Butler County Appraiser

El Dorado, Ks 67042

Phone# (316)322-4220

VALUATION NOTICE
THIS IS NOT A TAX BILL

DATE MAILED: 04/07/2008

PROPERTY OWNER:

%

POWELL, LARRY JOE & C J
3969 SW 180TH ST
DOUGLASS KS 67039-0000

TAX UNIT: 248

TRACT DESCRIPTION:

LOT (S)
BLOCK
SUBD:
NW4 LESS ROW

PROPERTY ADDRESS:

03969 SW 180TH ST

PARCEL NUMBER:

008-403-05-0-00-00-002.00-0

SEC-TWP-RNG 05-29-05E

This is your official notification of the county appraiser's estimate of value for your property. The value has been updated as required by law.

2008

2007

2008
CLASSIFICATION AND VALUE

PRIOR YEAR
CLASSIFICATION AND VALUE

CLASS	APPRAISED VALUE	ASSESSED VALUE
AR	25,140	7,184
FR	230,968	26,561
TOTAL	256,108	33,745

CLASS	APPRAISED VALUE	ASSESSED VALUE
AR	25,500	7,323
FR	118,570	13,636
TOTAL	144,070	

Real property is appraised at "market value" as it exists the first day of January each year, except for land devoted to agricultural use, which is appraised at its "use value" not "market value".

Please refer to the back of this document for more information.

If you have any questions or wish to appeal, call the customer service number at (800)822-6346

www.bucoks.com

A guide to the appeal process in Kansas is available free of charge in your county appraiser's office.

POWELL FARM RESIDENCE 10 YEAR TAX HISTORY

Year	Appraised Value	Assessed Value
1998	\$ 76,300	\$ 8,775
1999	87,330	10,043
2000	98,840	11,367
2001	98,840	11,367
2002	107,260	12,335
2003	107,260	12,335
2004	112,400	12,926
2005	118,570	13,636
2006	118,570	13,636
2007	118,570	13,636
2008	230,968	26,561

Note: 2007 to 2008 Appraised Value Increase 94.8%

APPEAL PROCESS

1. Butler County Appraiser refused change to appraised value.
2. Small Claims Division of Court of Tax Appeals lowered residential appraisal to \$141,000.
3. Butler County Appraiser's Office appealed decision by Small Claims Division to Kansas State Court of Tax Appeals.
4. At Kansas State Court of Tax Appeals hearing, Powell recommended appraisal value of \$112,286 to reflect the nationwide decline of 5.3% in home values.
5. Kansas State Court of Tax appeals upheld small claims decision of \$141,000 for Powell Farm Residence, reflecting an increase of 19%.

COMMENTS AND RECOMMENDATIONS FOR HB 2150

1. Freeze existing property appraisals and property taxes at 2008 figures to establish baseline for 2010 appraisal values.
2. Change HB 2150 to propose 1% appraisal increase per year (review after 5 years) for the following reasons:
 - * Job losses, higher unemployment
 - * Declining home values
 - * Added taxpayer expense to pay for national stimulus package
3. Change HB 2150 to read:
 - * Any increase in appraisal greater than 1% must be approved by vote of the people
 - * Citizens 65+ will be taxed at only 50% of assessed value one residence

COMMENTS AND RECOMMENDATIONS FOR CURRENT APPRAISAL AND REAL ESTATE TAX SYSTEM

Current tax appeals three step system:

Step one: Eliminate County Appraiser's Office appeal due to inherent bias.

Step Two: Retain Small Claims Division appeal.

Step Three: Retain Kansas Court of Tax appeals process.

MEMORANDUM

**TO: Honorable Richard Carlson, Chairperson
House Committee on Taxation**

FROM: Tony R. Folsom, Deputy Director *TRF*

DATE: February 18, 2009

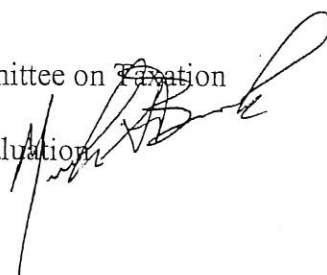
SUBJECT: HB 2009 – Estimated Value of Transmission Line in Cherokee County

At the February 4th hearing on HB 2009, there was a question concerning the electric transmission line that is being built through Cherokee County. Specifically, I was asked to provide the committee with an estimate of the valuation of the transmission line in Kansas and estimate the taxes that will be generated.

According to the information provided to us by the company, the line will be 29.82 miles long in Kansas. The assessed value of the transmission line in Kansas is estimated to be \$1,577,000. We estimate the taxes to be approximately \$180,000. Of this amount, approximately \$31,500 would go to the school fund and approximately \$2,300 to the state building fund. The remainder would go to the local taxing subdivisions.

MEMORANDUM

TO: Honorable Richard Carlson, Chair, House Committee on Taxation

FROM: Mark S. Beck, Director, Division of Property Valuation 

DATE: February 17, 2009

SUBJECT: Annual report compiling the valuations and in lieu-of tax collections of Economic Development and Industrial Revenue Bond properties

Attached are reports compiling the valuations, and in lieu-of taxes to be collected on property exempted pursuant to K.S.A. 70-102a *Second* and section 13 article 11 of the Kansas Constitution as required by K.S.A. 79-1467b..

The reports are separated by the subclasses of Economic Development (EDX) and Industrial Revenue Bonds (IRB). The first report of each subclass separates the appraised value of the real and personal property into rural and urban, and indicates the total in lieu-of tax collections.

The last report combines the real and personal values for EDX and IRB properties to make the comparison of 2007 to 2008 valuations, and the comparison of 2007 to 2008 in lieu-of tax collections.

Any questions concerning this information may be directed to Vicki Lignitz at 296-3225 or Roger Hamm at 296-4245.

MSB/vkl

Encl: Three

EDX Value and In Lieu of Collections

November 2008

County	EDX Real (Appraised) 2007 Total	EDX Real (Appraised) 2008 Total	Change	EDX Personal (Appraised) 2007 Total	EDX Personal (Appraised) 2008 Total	Change	Total Change	In Lieu-of Collections 2007	In Lieu-of Collections 2008	Change
Allen	13,947,600	3,283,950.00	(10,663,650)	13,144,720	3,518,772	(9,625,948)	(20,289,598)	\$ -	\$ -	\$ -
Anderson	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Atchison	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Barber	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Barton	2,445,290	275,940.00	(2,169,350)	4,795,612	3,921,799	(873,813)	(3,043,163)	\$ -	\$ -	\$ -
Bourbon	-	324,190.00	324,190	353,712	625,249	271,537	595,727	\$ -	\$ -	\$ -
Brown	1,209,210	1,078,550.00	(130,660)	543,380	12,351	(531,029)	(661,689)	\$ -	\$ -	\$ -
Butler	170,700	165,080.00	(5,620)	-	-	-	(5,620)	\$ -	\$ -	\$ -
Chase	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Chautauqua	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Cherokee	14,170,190	7,158,120.00	(7,012,070)	-	5,707,422	5,707,422	(1,304,648)	\$ -	\$ -	\$ -
Cheyenne	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Clark	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Clay	195,070	-	(195,070)	-	195,830	195,830	760	\$ -	\$ -	\$ -
Cloud	3,465,420	3,477,770.00	12,350	10,698,136	8,084,157	(2,613,979)	(2,601,629)	\$ -	\$ -	\$ -
Coffey	1,012,220	913,150.00	(99,070)	-	231,761	231,761	132,691	\$ -	\$ -	\$ -
Comanche	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Cowley	44,261,720	45,805,290.00	1,543,570	23,700,642	25,410,226	1,709,584	3,253,154	\$ -	\$ -	\$ -
Crawford	7,653,570	6,860,090.00	(793,480)	10,392,170	7,650,523	(2,741,647)	(3,535,127)	\$ -	\$ -	\$ -
Decatur	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Dickinson	2,950,300	2,977,190.00	26,890	437,167	336,919	(100,248)	(73,358)	\$ -	\$ -	\$ -
Doniphan	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Douglas	10,133,700	10,489,250.00	355,550	1,830,544	1,438,647	(391,897)	(36,347)	\$ -	\$ -	\$ -
Edwards	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Elk	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Ellis	646,110	720,500.00	74,390	262,177	261,685	(492)	73,898	\$ -	\$ -	\$ -
Ellsworth	351,380	184,430.00	(166,950)	172,559	122,574	(49,985)	(216,935)	\$ -	\$ -	\$ -
Finney	1,454,850	1,939,590.00	484,740	95,281	890,129	794,848	1,279,588	\$ 61,837.24	\$ 106,727.20	\$ 44,889.96
Ford	3,811,500	3,762,530.00	(48,970)	4,129,628	3,215,077	(914,551)	(963,521)	\$ -	\$ -	\$ -
Franklin	9,901,430	37,377,880.00	27,476,450	4,160,489	3,879,617	(280,872)	27,195,578	\$ -	\$ -	\$ -
Geary	22,748,400	4,486,420.00	(18,261,980)	4,306,390	3,265,899	(1,040,491)	(19,302,471)	\$ 1,000.00	\$ 1,000.00	\$ -
Gove	211,460	213,090.00	1,630	-	-	-	1,630	\$ -	\$ -	\$ -
Graham	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Grant	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Gray	931,695	821,777.00	(109,918)	-	-	-	(109,918)	\$ -	\$ -	\$ -

EDX Value and In Lieu of Collections

November 2008

13-3

County	EDX Real (Appraised) 2007 Total	EDX Real (Appraised) 2008 Total	Change	EDX Personal (Appraised) 2007 Total	EDX Personal (Appraised) 2008 Total	Change	Total Change	In Lieu-of Collections 2007	In Lieu-of Collections 2008	Change
Greeley	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Greenwood	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Hamilton	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Harper	1,242,540	1,559,410.00	316,870	81,740	-	(81,740)	235,130	\$ -	\$ -	\$ -
Harvey	2,838,710	3,671,270.00	832,560	3,496,661	2,665,787	(830,874)	1,686	\$ -	\$ -	\$ -
Haskell	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Hodgeman	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Jackson	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Jefferson	466,530	481,900.00	15,370	78,822	78,822	-	15,370	\$ -	\$ -	\$ -
Jewell	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Johnson	39,440,970	83,125,400.00	43,684,430	2,536,398	2,475,038	(61,360)	43,623,070	\$ 115,005.49	\$ 402,992.68	\$ 287,987.19
Kearny	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Kingman	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Kiowa	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Labette	4,799,180	4,872,960.00	73,780	1,240,648	1,005,726	(234,922)	(161,142)	\$ -	\$ -	\$ -
Lane	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Leavenworth	1,046,340	968,620.00	(77,720)	343,756	252,995	(90,761)	(168,481)	\$ -	\$ -	\$ -
Lincoln	11,840	12,310.00	470	175,558	167,044	(8,514)	(8,044)	\$ -	\$ -	\$ -
Linn	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Logan	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Lyon	15,584,940	17,529,820.00	1,944,880	28,309,374	15,241,359	(13,068,015)	(11,123,135)	\$ -	\$ -	\$ -
Marion	378,736	446,900.00	68,164	542,709	459,877	(82,832)	(14,668)	\$ -	\$ 524.00	\$ 524.00
Marshall	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
McPherson	15,937,520	15,001,870.00	(935,650)	5,345,805	5,058,925	(286,880)	(1,222,530)	\$ -	\$ -	\$ -
Meade	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Miami	321,620	-	(321,620)	-	-	-	(321,620)	\$ -	\$ -	\$ -
Mitchell	281,180	164,870.00	(116,310)	138,055	2,396	(135,659)	(251,969)	\$ -	\$ -	\$ -
Montgomery	1,120,200	1,032,630.00	(87,570)	23,343,911	23,562,835	218,924	131,354	\$ -	\$ -	\$ -
Morris	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Morton	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Nemaha	319,130	367,120.00	47,990	153,614	79,078	(74,536)	(26,546)	\$ -	\$ -	\$ -
Neosho	1,013,680	1,054,370.00	40,690	1,816,160	1,486,903	(329,257)	(288,567)	\$ 4,329.00	\$ -	\$ (4,329.00)
Ness	213,950	211,940.00	(2,010)	-	-	-	(2,010)	\$ -	\$ -	\$ -
Norton	492,290	511,180.00	18,890	650,320	516,132	(134,188)	(115,298)	\$ -	\$ -	\$ -
Osage	12,190	2,297,070.00	2,284,880	-	-	-	2,284,880	\$ -	\$ -	\$ -

EDX Value and In Lieu of Collections
November 2008

County	EDX Real (Appraised) 2007 Total	EDX Real (Appraised) 2008 Total	Change	EDX Personal (Appraised) 2007 Total	EDX Personal (Appraised) 2008 Total	Change	Total Change	In Lieu-of Collections 2007	In Lieu-of Collections 2008	Change
Osborne	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Ottawa	606,090	256,730.00	(349,360)	247,988	160,837	(87,151)	(436,511)	\$ -	\$ -	\$ -
Pawnee	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Phillips	10,987,020	9,347,820.00	(1,639,200)	-	-	-	(1,639,200)	\$ -	\$ -	\$ -
Pottawatomie	1,890,389	1,742,110.00	(148,279)	2,230,448	3,343,127	1,112,679	964,400	\$ -	\$ -	\$ -
Pratt	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Rawlins	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Reno	1,517,440	1,325,650.00	(191,790)	465,942	449,248	(16,694)	(208,484)	\$ -	\$ -	\$ -
Republic	-	183,620.00	183,620	-	-	-	183,620	\$ -	\$ -	\$ -
Rice	850,580	13,170,070.00	12,319,490	219,372	219,372	-	12,319,490	\$ -	\$ -	\$ -
Riley	575,500	579,100.00	3,600	2,893,769	2,981,068	87,299	90,899	\$ -	\$ -	\$ -
Rooks	773,450	752,200.00	(21,250)	-	-	-	(21,250)	\$ -	\$ -	\$ -
Rush	4,380,000	4,119,270.00	(260,730)	-	-	-	(260,730)	\$ -	\$ -	\$ -
Russell	469,610	477,880.00	8,270	11,959,582	10,980,663	(978,919)	(970,649)	\$ -	\$ -	\$ -
Saline	15,066,560	15,104,193.00	37,633	16,814,222	13,751,716	(3,062,506)	(3,024,873)	\$ -	\$ -	\$ -
Scott	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Sedgwick	22,035,180	25,156,660.00	3,121,480	7,020,960	6,718,100	(302,860)	2,818,620	\$ -	\$ -	\$ -
Seward	14,766,030	12,522,833.00	(2,243,197)	-	-	-	(2,243,197)	\$ -	\$ -	\$ -
Shawnee	12,239,393	22,276,390.00	10,036,997	27,594,054	16,542,833	(11,051,221)	(1,014,224)	\$ -	\$ -	\$ -
Sheridan	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Sherman	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Smith	820,850	696,170.00	(124,680)	22,013	13,842	(8,171)	(132,851)	\$ -	\$ -	\$ -
Stafford	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Stanton	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Stevens	745,930	681,510.00	(64,420)	1,720,208	1,134,815	(585,393)	(649,813)	\$ -	\$ -	\$ -
Sumner	1,691,286	1,330,965.00	(360,321)	1,845,392	849,335	(996,057)	(1,356,378)	\$ -	\$ -	\$ -
Thomas	-	583,160.00	583,160	-	-	-	583,160	\$ -	\$ -	\$ -
Trego	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Wabaunsee	1,488,240	202,270.00	(1,285,970)	832,000	545,155	(286,845)	(1,572,815)	\$ -	\$ -	\$ -
Wallace	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Washington	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Wichita	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Wilson	-	347,620.00	347,620	-	-	-	347,620	\$ -	\$ 4,680.91	\$ 4,680.91
Woodson	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Wyandotte	42,578,220	44,872,920.00	2,294,700	38,158,582	31,436,235	(6,722,347)	(4,427,647)	\$ 2,085,924.25	\$ 2,338,294.18	\$ 252,369.93
Statewide	360,675,129	421,353,568.00	60,678,439	259,300,670	210,947,900	(48,352,770)	12,325,669	\$ 2,268,095.98	\$ 2,854,218.97	\$ 586,122.99

IRB Value and In Lieu of Collections
November 2008

County	IRB Real (Appraised) 2007 Total	IRB Real (Appraised) 2008 Total	Change	IRB Personal (Appraised) 2007 Total	IRB Personal (Appraised) 2008 Total	Change	Total Change	In Lieu of Collections 2007	In Lieu of Collections 2008	Change
	Allen	-	-	-	2,842,232	2,286,499	(555,733)	(555,733)	-	\$ -
Anderson	17,592,390	17,638,230	45,840	18,244,758	14,590,693	(3,654,065)	(3,608,225)	1,907.60	\$ -	\$ (1,907.60)
Atchison	12,321,540	13,449,600	1,128,060	394,900	361,899	(33,001)	1,095,059	-	\$ -	\$ -
Barber	-	-	-	-	-	-	-	1,048.00	\$ -	\$ (1,048.00)
Barton	108,710	109,440	730	31,854	12,491	(19,363)	(18,633)	-	\$ -	\$ -
Bourbon	1,881,240	1,940,830	59,590	2,447,947	3,631,690	1,183,743	1,243,333	-	\$ -	\$ -
Brown	524,240	-	(524,240)	-	219,056	219,056	(305,184)	-	\$ -	\$ -
Butler	14,299,110	20,924,130	6,625,020	428,512	377,920	(50,592)	6,574,428	49,248.13	\$ -	\$ (49,248.13)
Chase	-	-	-	-	-	-	-	-	\$ -	\$ -
Chautauqua	-	-	-	-	-	-	-	-	\$ -	\$ -
Cherokee	-	-	-	-	-	-	-	-	\$ -	\$ -
Cheyenne	-	-	-	-	-	-	-	-	\$ -	\$ -
Clark	-	-	-	-	-	-	-	-	\$ -	\$ -
Clay	-	-	-	297,465	-	(297,465)	(297,465)	-	\$ -	\$ -
Cloud	8,421,080	7,763,920	(657,160)	67,833	64,004	(3,829)	(660,989)	25,636.35	\$ 26,242.33	\$ 605.98
Coffey	-	-	-	-	-	-	-	-	\$ -	\$ -
Comanche	-	-	-	-	-	-	-	-	\$ -	\$ -
Cowley	5,750,350	5,791,200	40,850	356,116	295,937	(60,179)	(19,329)	-	\$ -	\$ -
Crawford*	2,017,219	231,927	(1,785,292)	-	-	-	(1,785,292)	-	\$ -	\$ -
Decatur	-	-	-	-	-	-	-	-	\$ -	\$ -
Dickinson	2,046,690	2,183,160	136,470	11,176	8,396	(2,780)	133,690	-	\$ -	\$ -
Doniphan	5,695,120	5,750,260	55,140	-	-	-	55,140	-	\$ -	\$ -
Douglas	5,310,000	5,310,000	-	426,112	397,157	(28,955)	(28,955)	80,870.49	\$ 85,827.96	\$ 4,957.47
Edwards	2,318,440	-	(2,318,440)	-	-	-	(2,318,440)	-	\$ -	\$ -
Elk	1,460,010	1,466,050	6,040	299,378	-	(299,378)	(293,338)	-	\$ -	\$ -
Ellis	3,629,840	3,757,830	127,990	7,915,909	6,999,216	(916,693)	(788,703)	-	\$ -	\$ -
Ellsworth	806,260	821,720	15,460	350,863	350,863	-	15,460	-	\$ -	\$ -
Finney**	14,929,190	9,440,242	(5,488,948)	158,817	101,579	(57,238)	(5,546,186)	10,780.63	\$ 32,929.73	\$ 22,149.10
Ford	23,760,680	30,266,890	6,506,210	24,573,303	20,804,559	(3,768,744)	2,737,466	1,336,973.60	\$ 1,249,318.86	\$ (87,654.74)
Franklin	-	-	-	-	-	-	-	-	\$ -	\$ -
Geary	10,549,560	32,825,390	22,275,830	3,261,945	442,518	(2,819,427)	19,456,403	17,000.00	\$ 15,500.00	\$ (1,500.00)
Gove	30,864,960	30,864,960	-	-	-	-	-	-	\$ -	\$ -
Graham	-	-	-	-	-	-	-	-	\$ -	\$ -
Grant	-	-	-	-	-	-	-	-	\$ -	\$ -
Gray	-	-	-	-	-	-	-	-	\$ -	\$ -

IRB Value and In Lieu of Collections

November 2008

13-6

County	IRB Real (Appraised) 2007 Total	IRB Real (Appraised) 2008 Total	Change	IRB Personal (Appraised) 2007 Total	IRB Personal (Appraised) 2008 Total	Change	Total Change	In Lieu of Collections 2007	In Lieu of Collections 2008	Change
Greeley	-	-	-	-	-	-	-	-	\$ -	\$ -
Greenwood	1,377,000	532,550	(844,450)	-	-	-	(844,450)	-	\$ -	\$ -
Hamilton	-	-	-	-	-	-	-	-	\$ -	\$ -
Harper	2,356,650	2,059,300	(297,350)	270,638	214,076	(56,562)	(353,912)	-	\$ -	\$ -
Harvey	11,996,970	10,826,470	(1,170,500)	13,020,687	11,324,491	(1,696,196)	(2,866,696)	-	\$ -	\$ -
Haskell	-	-	-	-	-	-	-	-	\$ -	\$ -
Hodgeman	-	-	-	-	-	-	-	-	\$ -	\$ -
Jackson	-	-	-	-	-	-	-	-	\$ -	\$ -
Jefferson	-	-	-	280,139	280,139	-	-	-	\$ -	\$ -
Jewell	-	-	-	-	-	-	-	-	\$ -	\$ -
Johnson	859,874,010	1,201,841,996	341,967,986	22,923,447	22,033,441	(890,006)	341,077,980	4,659,843.62	\$ 11,493,603.91	\$ 6,833,760.29
Kearny	-	-	-	-	-	-	-	-	\$ -	\$ -
Kingman	-	-	-	-	-	-	-	-	\$ -	\$ -
Kiowa	423,140	810,230	387,090	-	-	-	387,090	-	\$ -	\$ -
Labette	259,730	225,550	(34,180)	1,057,264	949,171	(108,093)	(142,273)	-	\$ -	\$ -
Lane	-	-	-	-	-	-	-	-	\$ -	\$ -
Leavenworth	6,621,650	6,286,700	(334,950)	-	-	-	(334,950)	30,190.42	\$ 46,088.98	\$ 15,898.56
Lincoln	-	-	-	-	-	-	-	-	\$ -	\$ -
Linn	-	-	-	-	-	-	-	-	\$ -	\$ -
Logan	-	-	-	-	-	-	-	-	\$ -	\$ -
Lyon	27,584,080	22,184,420	(5,399,660)	-	-	-	(5,399,660)	-	\$ -	\$ -
Marion	3,680,310	3,300,580	(379,730)	246,891	204,520	(42,371)	(422,101)	-	\$ -	\$ -
Marshall	838,677	1,867,860	1,029,183	-	688,655	688,655	1,717,838	-	\$ -	\$ -
McPherson	359,166,000	365,703,290	6,537,290	33,150,534	56,788,391	23,637,857	30,175,147	-	\$ -	\$ -
Meade	6,261,230	5,700,590	(560,640)	-	53,488	53,488	(507,152)	-	\$ -	\$ -
Miami	1,724,880	1,724,880	-	-	-	-	-	-	\$ -	\$ -
Mitchell	3,283,790	2,235,980	(1,047,810)	143,944	101,199	(42,745)	(1,090,555)	-	\$ -	\$ -
Montgomery	30,138,150	35,595,740	5,457,590	39,455,310	17,201,747	(22,253,563)	(16,795,973)	-	\$ -	\$ -
Morris	47,650	47,770	120	-	-	-	120	-	\$ -	\$ -
Morton	-	-	-	-	-	-	-	-	\$ -	\$ -
Nemaha	4,305,500	5,833,170	1,527,670	21,450	14,300	(7,150)	1,520,520	-	\$ -	\$ -
Neosho	59,536,770	59,452,100	(84,670)	21,185,962	18,635,834	(2,550,128)	(2,634,798)	40,676.80	\$ 32,318.47	\$ (8,358.33)
Ness	-	-	-	-	-	-	-	-	\$ -	\$ -
Norton	-	-	-	-	-	-	-	-	\$ -	\$ -
Osage	1,494,040	1,494,140	100	-	-	-	100	-	\$ -	\$ -

Source: Abstract Section
 Division of Property Valuation
 Date - 02/17/2009
 Public Utility Exempt value *231,927; **6,530,892

IRB Value and In Lieu of Collections

November 2008

12-7

County	IRB Real (Appraised) 2007 Total	IRB Real (Appraised) 2008 Total	Change	IRB Personal (Appraised) 2007 Total	IRB Personal (Appraised) 2008 Total	Change	Total Change	In Lieu of Collections 2007	In Lieu of Collections 2008	Change
Osborne	-	-	-	-	-	-	-	-	\$ -	\$ -
Ottawa	-	-	-	-	-	-	-	-	\$ -	\$ -
Pawnee	-	-	-	-	-	-	-	-	\$ -	\$ -
Phillips	534,780	513,550	(21,230)	-	-	-	(21,230)	-	\$ -	\$ -
Pottawatomie	4,769,020	5,626,930	857,910	-	-	-	857,910	-	\$ -	\$ -
Pratt	1,789,800	1,659,330	(130,470)	-	-	-	(130,470)	2,400.00	\$ 2,400.00	\$ -
Rawlins	1,644,178	-	(1,644,178)	-	-	-	(1,644,178)	209,754.36	\$ -	\$ (209,754.36)
Reno	19,360,510	12,576,870	(6,783,640)	459,134	25,530	(433,604)	(7,217,244)	30,345.46	\$ 29,713.00	\$ (632.46)
Republic	-	-	-	-	-	-	-	-	\$ -	\$ -
Rice	537,930	556,640	18,710	322,847	222,526	(100,321)	(81,611)	-	\$ -	\$ -
Riley	15,867,650	20,917,050	5,049,400	105,832	105,832	-	5,049,400	-	\$ -	\$ -
Rooks	218,880	217,000	(1,880)	36,947	34,340	(2,607)	(4,487)	-	\$ -	\$ -
Rush	-	-	-	-	-	-	-	-	\$ -	\$ -
Russell	269,190	275,530	6,340	-	-	-	6,340	-	\$ -	\$ -
Saline	23,060,890	23,060,890	-	2,775,408	2,173,814	(601,594)	(601,594)	282,563.46	\$ 239,432.45	\$ (43,131.01)
Scott	-	-	-	-	-	-	-	-	\$ -	\$ -
Sedgwick	279,016,240	310,429,960	31,413,720	509,005,120	340,285,460	(168,719,660)	(137,305,940)	175,649.14	\$ 175,649.14	\$ -
Seward	4,250,800	4,262,170	11,370	1,397,287	1,169,452	(227,835)	(216,465)	-	\$ 54,075.00	\$ 54,075.00
Shawnee	89,607,810	87,108,490	(2,499,320)	2,073,327	16,000,072	13,926,745	11,427,425	1,021,626.59	\$ 1,021,629.36	\$ 2.77
Sheridan	-	-	-	-	-	-	-	-	\$ -	\$ -
Sherman	1,417,850	2,970,010	1,552,160	-	-	-	1,552,160	-	\$ -	\$ -
Smith	24,120	24,120	-	-	-	-	-	-	\$ -	\$ -
Stafford	551,800	551,980	180	-	-	-	180	-	\$ -	\$ -
Stanton	-	-	-	-	-	-	-	-	\$ -	\$ -
Stevens	-	-	-	-	-	-	-	-	\$ -	\$ -
Sumner	-	-	-	-	-	-	-	-	\$ -	\$ -
Thomas	2,851,060	3,764,050	912,990	-	-	-	912,990	-	\$ -	\$ -
Trego	1,027,890	1,001,150	(26,740)	-	-	-	(26,740)	-	\$ -	\$ -
Wabaunsee	-	-	-	-	-	-	-	-	\$ -	\$ -
Wallace	-	-	-	-	-	-	-	-	\$ -	\$ -
Washington	-	-	-	-	-	-	-	-	\$ -	\$ -
Wichita	-	-	-	-	-	-	-	-	\$ -	\$ -
Wilson	2,744,540	2,071,920	(672,620)	-	-	-	(672,620)	32,300.98	\$ 22,434.37	\$ (9,866.61)
Woodson	-	-	-	-	-	-	-	-	\$ -	\$ -
Wyandotte	82,596,180	43,068,658	(39,527,522)	87,653,412	69,576,411	(18,077,001)	(57,604,523)	3,336,170.79	\$ 3,699,830.27	\$ 363,659.48
Total	2,077,397,974	2,438,915,393	361,517,419	797,694,700	609,027,366	(188,667,334)	172,850,085	11,344,986.42	\$ 18,226,993.83	\$ 6,882,007.41

Source: Abstract Section
 Division of Property Valuation
 Date - 02/17/2009
 Public Utility Exempt value *231,927; **6,530,892

EDX/IRB Value and In Lieu-of Collections

November 2008

13-8

County	IRB/EDX	IRB/EDX	IRB/EDX	IRB/EDX	Change	IRB/EDX	IRB/EDX	IRB/EDX	IRB/EDX	Change	Total	Total	Change
	Real (Appraised) 2007 Total	Real (Appraised) Rural	Real (Appraised) Urban	Real (Appraised) Total		Personal (Appraised) 2007 Total	Personal (Appraised) Rural	Personal (Appraised) Urban	Personal (Appraised) Total		In Lieu of Collections 2007	In Lieu of Collections 2008	
Allen	13,947,600	-	3,283,950	3,283,950	(10,663,650)	15,986,952	3,518,772	2,286,499	5,805,271	(10,181,681)	\$ -	\$ -	\$ -
Anderson	17,592,390	-	17,638,230	17,638,230	45,840	18,244,758	-	14,590,693	14,590,693	(3,654,065)	\$ 1,907.60	\$ -	\$ -
Atchison	12,321,540	-	13,449,600	13,449,600	1,128,060	394,900	-	361,899	361,899	(33,001)	\$ -	\$ -	\$ -
Barber	-	-	-	-	-	-	-	-	-	-	\$ 1,048.00	\$ -	\$ -
Barton	2,554,000	275,940	109,440	385,380	(2,168,620)	4,827,466	3,704,389	229,901	3,934,290	(893,176)	\$ -	\$ -	\$ (6,447.50)
Bourbon	1,881,240	1,087,910	1,177,110	2,265,020	383,780	2,801,659	281,909	3,975,030	4,256,939	1,455,280	\$ -	\$ -	\$ -
Brown	1,733,450	899,660	178,890	1,078,550	(654,900)	543,380	-	231,407	231,407	(311,973)	\$ -	\$ -	\$ -
Butler	14,469,810	479,410	20,609,800	21,089,210	6,619,400	428,512	-	377,920	377,920	(50,592)	\$ 49,248.13	\$ -	\$ (188,047.22)
Chase	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Chautauqua	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Cherokee	14,170,190	202,850	6,955,270	7,158,120	(7,012,070)	-	4,838,585	868,837	5,707,422	5,707,422	\$ -	\$ -	\$ -
Cheyenne	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Clark	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Clay	195,070	-	-	-	(195,070)	297,465	-	195,830	195,830	(101,635)	\$ -	\$ -	\$ (25,075.34)
Cloud	11,886,500	4,376,790	6,864,900	11,241,690	(644,810)	10,765,969	8,072,599	75,562	8,148,161	(2,617,808)	\$ 25,636.35	\$ 26,242.33	\$ 26,242.33
Coffey	1,012,220	-	913,150	913,150	(99,070)	-	-	231,761	231,761	231,761	\$ -	\$ -	\$ -
Comanche	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Cowley	50,012,070	4,307,720	47,288,770	51,596,490	1,584,420	24,056,758	1,031,878	24,674,285	25,706,163	1,649,405	\$ -	\$ -	\$ (15,996.95)
Crawford*	9,670,789	231,927	6,860,090	7,092,017	(2,578,772)	10,392,170	-	7,650,523	7,650,523	(2,741,647)	\$ -	\$ -	\$ -
Decatur	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Dickinson	4,996,990	1,213,040	3,947,310	5,160,350	163,360	448,343	313	345,002	345,315	(103,028)	\$ -	\$ -	\$ -
Doniphan	5,695,120	-	5,750,260	5,750,260	55,140	-	-	-	-	-	\$ -	\$ -	\$ -
Douglas	15,443,700	-	15,799,250	15,799,250	355,550	2,256,656	-	1,835,804	1,835,804	(420,852)	\$ 80,870.49	\$ 85,827.96	\$ (209,356.44)
Edwards	2,318,440	-	-	-	(2,318,440)	-	-	-	-	-	\$ -	\$ -	\$ -
Elk	1,460,010	1,466,050	-	1,466,050	6,040	299,378	-	-	-	(299,378)	\$ -	\$ -	\$ -
Ellis	4,275,950	48,080	4,430,250	4,478,330	202,380	8,178,086	-	7,260,901	7,260,901	(917,185)	\$ -	\$ -	\$ -
Ellsworth	1,157,640	184,430	821,720	1,006,150	(151,490)	523,422	122,574	350,863	473,437	(49,985)	\$ -	\$ -	\$ -
Finney**	16,384,040	10,542,062	837,770	11,379,832	(5,004,208)	254,098	988,447	3,261	991,708	737,610	\$ 72,617.87	\$ 139,656.93	\$ 37,627.18
Ford	27,572,180	3,992,380	30,037,040	34,029,420	6,457,240	28,702,931	3,687,180	20,332,456	24,019,636	(4,683,295)	\$ 1,336,973.60	\$ 1,249,318.86	\$ 1,249,318.86
Franklin	9,901,430	793,010	36,584,870	37,377,880	27,476,450	4,160,489	53,771	3,825,846	3,879,617	(280,872)	\$ -	\$ -	\$ (9,287.00)
Geary	33,297,960	-	37,311,810	37,311,810	4,013,850	7,568,335	-	3,708,417	3,708,417	(3,859,918)	\$ 18,000.00	\$ 16,500.00	\$ 2,500.00
Gove	31,076,420	31,078,050	-	31,078,050	1,630	-	-	-	-	-	\$ -	\$ -	\$ -
Graham	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Grant	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Gray	931,695	821,777	-	821,777	(109,918)	-	-	-	-	-	\$ -	\$ -	\$ -

Source: Abstract Section
Division of Property Valuation
Date - 02/17/2009

Public Utility Exempt value *231,927; **6,530,892

EDX/IRB Value and In Lieu-of Collections

November 2008

13-9

County	IRB/EDX Real (Appraised) 2007 Total	IRB/EDX Real (Appraised) Rural	IRB/EDX Real (Appraised) Urban	IRB/EDX Real (Appraised) Total	Change	IRB/EDX Personal (Appraised) 2007 Total	IRB/EDX Personal (Appraised) Rural	IRB/EDX Personal (Appraised) Urban	IRB/EDX Personal (Appraised) Total	Change	Total In Lieu of Collections 2007	Total In Lieu of Collections 2008	Change
Greeley	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Greenwood	1,377,000	-	532,550	532,550	(844,450)	-	-	-	-	-	\$ -	\$ -	\$ -
Hamilton	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Harper	3,599,190	1,054,800	2,563,910	3,618,710	19,520	352,378	-	214,076	214,076	(138,302)	\$ -	\$ -	\$ -
Harvey	14,835,680	840,900	13,656,840	14,497,740	(337,940)	16,517,348	1,258,920	12,731,358	13,990,278	(2,527,070)	\$ -	\$ -	\$ -
Haskell	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Hodgeman	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Jackson	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Jefferson	466,530	193,470	288,430	481,900	15,370	358,961	78,822	280,139	358,961	-	\$ -	\$ -	\$ -
Jewell	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Johnson	899,314,980	65,380,160	1,219,587,236	1,284,967,396	385,652,416	25,459,845	-	24,508,479	24,508,479	(951,366)	\$ 4,774,849.11	\$ 11,896,596.59	\$ 11,896,596.59
Kearny	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Kingman	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Kiowa	423,140	-	810,230	810,230	387,090	-	-	-	-	-	\$ -	\$ -	\$ -
Labette	5,058,910	-	5,098,510	5,098,510	39,600	2,297,912	15,703	1,939,194	1,954,897	(343,015)	\$ -	\$ -	\$ -
Lane	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Leavenworth	7,667,990	-	7,255,320	7,255,320	(412,670)	343,756	-	252,995	252,995	(90,761)	\$ 30,190.42	\$ 46,088.98	\$ 9,237.06
Lincoln	11,840	-	12,310	12,310	470	175,558	-	167,044	167,044	(8,514)	\$ -	\$ -	\$ -
Linn	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Logan	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Lyon	43,169,020	-	39,714,240	39,714,240	(3,454,780)	28,309,374	-	15,241,359	15,241,359	(13,068,015)	\$ -	\$ -	\$ -
Marion	4,059,046	-	3,747,480	3,747,480	(311,566)	789,600	-	664,397	664,397	(125,203)	\$ -	\$ 524.00	\$ (306,772.00)
Marshall	838,677	-	1,867,860	1,867,860	1,029,183	-	-	688,655	688,655	688,655	\$ -	\$ -	\$ -
McPherson	375,103,520	368,302,150	12,403,010	380,705,160	5,601,640	38,496,339	54,329,792	7,517,524	61,847,316	23,350,977	\$ -	\$ -	\$ -
Meade	6,261,230	5,091,750	608,840	5,700,590	(560,640)	-	53,488	-	53,488	53,488	\$ -	\$ -	\$ -
Miami	2,046,500	-	1,724,880	1,724,880	(321,620)	-	-	-	-	-	\$ -	\$ -	\$ (7,844.60)
Mitchell	3,564,970	-	2,400,850	2,400,850	(1,164,120)	281,999	-	103,595	103,595	(178,404)	\$ -	\$ -	\$ (129,319.56)
Montgomery	31,258,350	28,224,870	8,403,500	36,628,370	5,370,020	62,799,221	21,648,644	19,115,938	40,764,582	(22,034,639)	\$ -	\$ -	\$ -
Morris	47,650	-	47,770	47,770	120	-	-	-	-	-	\$ -	\$ -	\$ -
Morton	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Nemaha	4,624,630	2,444,860	3,755,430	6,200,290	1,575,660	175,064	-	93,378	93,378	(81,686)	\$ -	\$ -	\$ (28,706.16)
Neosho	60,550,450	40,470	60,466,000	60,506,470	(43,980)	23,002,122	4,600	20,118,137	20,122,737	(2,879,385)	\$ 45,005.80	\$ 32,318.47	\$ 32,318.47
Ness	213,950	-	211,940	211,940	(2,010)	-	-	-	-	-	\$ -	\$ -	\$ -
Norton	492,290	511,180	-	511,180	18,890	650,320	516,132	-	516,132	(134,188)	\$ -	\$ -	\$ -
Osage	1,506,230	6,230	3,784,980	3,791,210	2,284,980	-	-	-	-	-	\$ -	\$ -	\$ -

Source: Abstract Section
Division of Property Valuation
Date - 02/17/2009

Public Utility Exempt value *231.927: **6,530,892

EDX/IRB Value and In Lieu-of Collections
November 2008

13-10

County	IRB/EDX Real (Appraised)	IRB/EDX Real (Appraised)	IRB/EDX Real (Appraised)	IRB/EDX Real (Appraised)	Change	IRB/EDX Personal (Appraised)	IRB/EDX Personal (Appraised)	IRB/EDX Personal (Appraised)	IRB/EDX Personal (Appraised)	Change	Total In Lieu of Collections 2007	Total In Lieu of Collections 2008	Change
	2007 Total	Rural	Urban	Total		2007 Total	Rural	Urban	Total		2007	2008	
Osborne	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Ottawa	606,090	-	256,730	256,730	(349,360)	247,988	-	160,837	160,837	(87,151)	\$ -	\$ -	\$ -
Pawnee	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Phillips	11,521,800	9,347,820	513,550	9,861,370	(1,660,430)	-	-	-	-	-	\$ -	\$ -	\$ -
Pottawatomie	6,659,409	648,220	6,720,820	7,369,040	709,631	2,230,448	10,951	3,332,176	3,343,127	1,112,679	\$ -	\$ -	\$ -
Pratt	1,789,800	1,285,310	374,020	1,659,330	(130,470)	-	-	-	-	-	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Rawlins	1,644,178	-	-	-	(1,644,178)	-	-	-	-	-	\$ 209,754.36	\$ -	\$ -
Reno	20,877,950	1,875,190	12,027,330	13,902,520	(6,975,430)	925,076	259,311	215,467	474,778	(450,298)	\$ 30,345.46	\$ 29,713.00	\$ (32,473.12)
Republic	-	183,620	-	183,620	183,620	-	-	-	-	-	\$ -	\$ -	\$ -
Rice	1,388,510	13,170,070	556,640	13,726,710	12,338,200	542,219	219,372	222,526	441,898	(100,321)	\$ -	\$ -	\$ -
Riley	16,443,150	-	21,496,150	21,496,150	5,053,000	2,999,628	-	3,086,900	3,086,900	87,272	\$ -	\$ -	\$ -
Rooks	992,330	-	969,200	969,200	(23,130)	36,947	-	34,340	34,340	(2,607)	\$ -	\$ -	\$ -
Rush	4,380,000	4,119,270	-	4,119,270	(260,730)	-	-	-	-	-	\$ -	\$ -	\$ -
Russell	738,800	346,400	407,010	753,410	14,610	11,959,582	92,005	10,888,658	10,980,663	(978,919)	\$ -	\$ -	\$ -
Saline	38,127,450	14,113,850	24,051,233	38,165,083	37,633	19,589,630	14,298,943	1,626,587	15,925,530	(3,664,100)	\$ 282,563.46	\$ 239,432.45	\$ 82,212.77
Scott	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Sedgwick	301,051,420	115,224,950	220,361,670	335,586,620	34,535,200	516,026,080	334,493,530	12,510,030	347,003,560	(169,022,520)	\$ 175,649.14	\$ 175,649.14	\$ 175,649.14
Seward	19,016,830	10,997,733	5,787,270	16,785,003	(2,231,827)	1,397,287	-	1,169,452	1,169,452	(227,835)	\$ -	\$ 54,075.00	\$ 54,075.00
Shawnee	101,847,203	4,237,300	105,147,580	109,384,880	7,537,677	29,667,381	15,434,282	17,108,623	32,542,905	2,875,524	\$ 1,021,626.59	\$ 1,021,629.36	\$ 437,504.60
Sheridan	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Sherman	1,417,850	-	2,970,010	2,970,010	1,552,160	-	-	-	-	-	\$ -	\$ -	\$ -
Smith	844,970	-	720,290	720,290	(124,680)	22,013	-	13,842	13,842	(8,171)	\$ -	\$ -	\$ -
Stafford	551,800	-	551,980	551,980	180	-	-	-	-	-	\$ -	\$ -	\$ -
Stanton	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Stevens	745,930	614,370	67,140	681,510	(64,420)	1,720,208	802,648	332,167	1,134,815	(585,393)	\$ -	\$ -	\$ -
Sumner	1,691,286	41,496	1,289,469	1,330,965	(360,321)	1,845,392	112,126	737,209	849,335	(996,057)	\$ -	\$ -	\$ -
Thomas	2,851,060	583,160	3,764,050	4,347,210	1,496,150	-	-	-	-	-	\$ -	\$ -	\$ -
Trego	1,027,890	-	1,001,150	1,001,150	(26,740)	-	-	-	-	-	\$ -	\$ -	\$ -
Wabaunsee	1,488,240	-	202,270	202,270	(1,285,970)	832,000	-	545,155	545,155	(286,845)	\$ -	\$ -	\$ -
Wallace	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Washington	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Wichita	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Wilson	2,744,540	71,350	2,348,190	2,419,540	(325,000)	-	-	-	-	-	\$ 32,300.98	\$ 27,115.28	\$ 27,115.28
Woodson	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Wyandotte	125,174,400	-	87,941,578	87,941,578	(37,232,822)	125,811,994	-	101,012,646	101,012,646	(24,799,348)	\$ 5,422,095.04	\$ 6,038,124.45	\$ 776,344.81
Total	2,438,073,103	710,952,035	2,149,316,926	2,860,268,961	422,195,858	1,056,995,397	469,929,686	350,045,580	819,975,266	(237,020,131)	\$13,613,082.40	\$21,081,212.80	\$13,849,816.20