

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Richard Carlson at 9:00 a.m. on February 26, 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:

Bill Waters, Property Valuation Department
Paul Welcome, Johnson County Appraiser
April Holman, Kansas Action for Children

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

Bill Introductions:

Representative Menghini made a motion to introduce a bill extending the better business restoration program in Greensburg, Kansas. Representative Benlon seconded the motion and the motion carried.

Representative Menghini made a motion to introduce a bill to address our system of sales tax exemptions. Representative Dillmore seconded the motion and the motion carried.

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

Chairman Carlson continued the hearing on **HB 2150** from the February 25, 2009 meeting.

Representative Carlson stated that written testimony from Derrick Sontag, Americans for Prosperity, (Attachment 1) and Chris Wilson, Executive Director of Kansas Building Industry (Attachment 2) in support of **HB 2150** is in the members packet of information.

Bill Waters, Property Valuation Department, testified in opposition to **HB 2150** (Attachment 3). He stated in his testimony that "The Department firmly believes that Proposition K is an unconstitutional violation of the requirements of art. 11, § 1 of the Kansas Constitution." He referred to charts in his written testimony that illustrates Proposition K results in a rate of taxation that is not uniform and equal. He stood for questions. Mr. Paul Davis, Property Valuation Department responded to questions regarding the charts and the system used to reach those results.

April Holman, Kansas Action for Children testified in opposition to **HB 2150** (Attachment 4). She stated that **HB 2150** is unconstitutional. She expressed concerns about the impact on Kansans whose property values are stagnant or decreasing. Ms. Holman also stated that because of the way property tax works, when one group pays less than their fair share of taxes, every other group pays more. Under **HB 2150**, the owners of properties increasing in value would pay less than their fair share of taxes.

Paul Welcome, Johnson County Appraiser, testified in opposition to **HB 2150** (Attachment 5). Mr. Welcome stated that it would open the floodgates of appeals if **HB 2150** (Proposition K) passed. Representative Goyle asked Mr. Welcome if there had been an Attorney General's opinion regarding the constitutionality of Proposition K. Mr. Welcome stated that there had been two Attorney General opinions and both stated that Proposition K would be unconstitutional. Mr. Welcome stood for questions.

Chairman Carlson continued the hearing on **HB 2150** until Monday, March 2, 2009.

The next meeting is scheduled for February 27, 2009. The meeting was adjourned at 10:25 a.m.

HOUSE TAXATION COMMITTEE

SIGN IN SHEET

DATE: February 26, 2009

Val DeFever	Schools for Quality Ed
Mirry Taylor	Kansas Families for Education
Ruth Hobbs	Johnson Co, Appr (Oza)
MARK BOZANYAK	Kansas Economic Progress Council
Paul WELCOME	KCAA / JOHNSON County Appraiser
Mark Dosetti	KNEA
Mark Tallman	KASB
Shirley Allen	SITA
Irwin Woznow	Court of Tax Appeals
Derek Hahn	Hahn Law Firm
Maye Woynar	Attil
LON STANTON	NORTHERN NATURAL GAS
Albi Dumas	Ka Timberlock Assoc.
Shirley Allen	AAMS
DION LEFLER	WICHITA EAGLE
Ann Allen	visitors - Dodge City, KS
Leon Allen	" "
Randall Allen	Ks. Assn. of Counties
Alan Moler	LKM
MIKE TAYLOR	UNITED GOV / WYCO - KCF
ERIK SARTORUS	CITY OF OVERLAND PARK



AMERICANS FOR PROSPERITY

K A N S A S

February 25, 2009

House Bill 2150

Mr. Chairman and members of the committee,

On behalf of the more than 30,000 AFP members in Kansas, I want to thank you for the opportunity to testify in favor of HB 2150.

HB 2150, otherwise known as “Proposition K,” would provide much needed reform within the property tax system in Kansas. For too long now the people of Kansas have been subjected to runaway appraisals, both for residential and commercial properties. **This out-of-control appraisal system has resulted in an 83% increase in property taxes over the last ten years, making the appraisal system the equivalent of a stealth-like, hidden tax increase.** In fact, Kansas ranks 15th in the nation in residential property taxes paid as a percent of their home value.

Although this hidden tax increase has benefited local units of government in increasing revenue, it has hampered property owners by further increasing their tax burden. Compared to surrounding states the Kansas tax environment is already uncompetitive and stands to fall further behind if something isn’t done about the appraisal system. Kansas ranks ahead only of Nebraska, when looking at per capital property tax collections amongst the surrounding states.

“Proposition K” contains the following benefits:

1. Stops appraisal-driven tax increases by creating a simple and predictable formula to set values.
2. Maintains 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.

Taxpayers and local units of government would benefit from the predictability and consistency in the proposed formula. Further, the legislation would allow local governments the flexibility to increase property tax revenue through rate/mill increases. This mechanism of increasing tax revenue is completely transparent to the taxpayer, and is something Americans for Prosperity strongly encourages the committee to consider.

Derrick Sontag
State Director
Americans for Prosperity-Kansas



**STATEMENT OF THE
KANSAS BUILDING INDUSTRY ASSOCIATION
TO THE HOUSE TAXATION COMMITTEE
REPRESENTATIVE RICHARD CARLSON, CHAIR
REGARDING H.B. 2150
WEDNESDAY, FEBRUARY 25, 2009**

Chairman Carlson and Members of the Committee, thank you for the opportunity to comment regarding House Bill 2150, which proposes a new system for taxing property in Kansas. I am Chris Wilson, Executive Director of Kansas Building Industry Association (KBIA), the state association of the residential construction industry, with over 2300 members. KBIA is the Kansas affiliate of the National Association of Home Builders.

KBIA supports the concepts of H.B. 2150, which would provide a new system for property taxation. Property tax reform is needed. Appraised values and taxes have increased much more rapidly than Kansans' income and nearly three times the rate of inflation. Appraised values have skyrocketed, resulting in an 83% increase in property tax collections. Residential property taxes have grown 119% over the past decade. Yet, sales of homes are establishing values much lower than current appraised values. It's common at this time for homes to sell at 35-50% below their county appraised values.

H.B. 2150 provides for a simpler plan that would end appraisal-driven tax increases by creating a simple and predictable formula to set values. It would maintain local government revenues and

control through no limits on property tax revenue or rates. It provides for annual growth in values and local government revenue.

There may be remaining questions and details to be determined regarding this plan. We believe it's important to preserve an appeals process for property owners. But we believe it's clear that the current system has created problems that need to be corrected and that are having a negative impact on the Kansas economy. H.B. 2150 is headed in the right direction to improve our state's property tax system.

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**Testimony on House Bill 2150
to
The House Committee on Taxation**

**by William E. Waters
Attorney
Kansas Department of Revenue-Division of Property Valuation**

February 25-26, 2009

HOUSE BILL 2150

Representative Carlson, members of the committee, I am Bill Waters, Attorney for the Division of Property Valuation of the Kansas Department of Revenue. On behalf of the Department, I speak today in opposition to House Bill 2150, also known as "Proposition K."

The Department firmly believes that Proposition K is an unconstitutional violation of the requirements of art. 11, § 1 of the Kansas Constitution. Art. 11, § 1 requires the legislature to provide for a uniform and equal basis of valuation and rate of taxation for all property subject to taxation. There are two components to the requirement: (1) a uniform and equal basis of valuation component, and (2) a uniform and equal rate of taxation component.

The State of Kansas has had a uniformity clause in our constitution since statehood.¹ Uniformity clauses were demanded by American frontiersmen as the country developed from East to West. They wanted a locally administered property tax system that would tax all in proportion to the value of their property holdings. They revolted against a property tax system that valued property on a per acre basis or a per capita basis that favored wealthy property owners with more valuable property near metropolitan areas and seaports and, consequently shifted a sizable portion of the property tax burden to those who owned less valuable land on the frontier. By the end of the 19th Century nearly every state had a uniformity clause in its constitution.²

¹ Art. 11, § 1, Kansas Constitution.

² See, e.g., Glenn W. Fisher, *Some Lessons from the History of the Property Tax*, IAAO Assessment Journal, May/June 1997.

In 1915, the Kansas Supreme Court described the state's uniformity clause with these words:

The essentials are that each man in city, county, and state is interested in maintaining the state and local governments. The protection which they afford and the duty to maintain them are reciprocal. The burden of supporting them should be borne equally by all, and this equality consists in each one contributing in proportion to the amount of his property.³

Uniformity, as interpreted by the Kansas Supreme Court, requires each property owner to contribute to the cost of government in proportion to the value of his or her property.

Since statehood, the uniform and equal basis of valuation provided by the legislature has been "fair market value."⁴ "Fair market value" is defined as "the amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market."⁵ Fair market value is a universally recognized standard for complying with constitutional uniformity clauses.

As stated above, the uniformity clause of the Kansas Constitution has two separate components: (1) a uniform and equal basis of valuation component, and (2) a uniform and equal rate of taxation component. The uniform and equal rate of taxation component can be used to test the uniform and equal basis of valuation component for uniformity. This is done by calculating the effective tax rate. The effective tax rate is calculated by dividing the tax dollars raised from the property tax within the taxing unit by the fair market value of the property being taxed within the taxing unit.

$$\text{TAX DOLLARS} / \text{MARKET VALUE} = \text{EFFECTIVE TAX RATE}$$

The effective tax rate is the amount of money that each dollar of value is contributing in taxes. If the effective tax rate for all properties in the same taxing unit is the same, the basis of valuation used is uniform and equal. Conversely, if the effective tax rate for all properties in the same taxing unit is not the same, the basis of valuation used is not uniform and equal.

³ *Wheeler v. Weightman*, 96 Kan. 50, 58, 149 Pac. 977 (1915).

⁴ See *State ex rel. Stephen v. Martin*, 227 Kan. 456, 462, 608 P.2d 880 (1980).

⁵ K.S.A. 79-501; K.S.A. 79-503a.

The charts below illustrate that Proposition K results in a rate of taxation that is not uniform and equal and, therefore, a violation of art. 11, § 1 of the Kansas Constitution.

Chart 1

Market Value System						2010	2015	2010	2015
Parcel	2010 Market Value	2015 Market Value	2010 Property Tax \$	2015 Property Tax	Change in P Tax \$	Real Effective Tax Rate (% of MV)	Real Effective Tax Rate (% of MV)	Assmt. level	Assmt. level
A	100,000	100,000	1,500	1,500	0	1.50%	1.50%	11.5%	11.5%
B	100,000	120,000	1,500	1,800	300	1.50%	1.50%	11.5%	11.5%
C	100,000	140,000	1,500	2,100	600	1.50%	1.50%	11.5%	11.5%
TOTALS	300,000	360,000	4,500	5,400	900				

Chart 1 illustrates the market value system. As market values increase the effective tax rate and the assessment level remains uniform and equal.

Chart 2

2% Proposition K System								
Parcel	2010 Market Value	2010 P Tax \$	2015 Prop K Value	2015 Market Value	2015 PK Tax \$	Change in PK Tax \$	2015 Eff Tax Rate (% of MV)	2015 Eff Assmt. Level
A	100,000	1,500	110,408	100,000	1,800	300	1.80%	12.7%
B	100,000	1,500	110,408	120,000	1,800	300	1.50%	10.6%
C	100,000	1,500	110,408	140,000	1,800	300	1.29%	9.1%
TOTALS	300,000	4,500	331,224	360,000	5,400	900		

Chart 2 illustrates Proposition K where values are arbitrarily increased at 2% per annum. As values increase without relationship to market value, the effective tax rate and the assessment level becomes non-uniform and non-equal.

These charts vividly illustrate that under Proposition K not only is a uniform and equal rate of taxation not maintained, but the problem exacerbates over time. The Kansas Supreme Court has repeatedly stated that there must be equality in the burden of taxation.⁶ Under Proposition K the burden of taxation is not equal and, for that reason alone, it creates a clear violation of art. 11, § 1 of the Kansas Constitution.

⁶ See, e.g., *Gordon v. Heit*, 214 Kan. 690, 693, 522 P.2d 942 (1974); *Northern Natural Gas Co. v. Bender*, 208 Kan. 135, 143, 490 P.2d 399 (1971), cert. denied 406 U.S. 967 (1972); *Commercial National Bank v. Board of County Commissioners*, 201 Kan. 280, 286, 440 P.2d 634 (1968); *Addington v. Board of County Commissioners*, 191 Kan. 528, Syl. ¶ 3, 382 P.2d 315 (1963).

The Kansas Supreme Court has noted that the system of taxation established in art. 11, § 1 is a limitation on the power of the legislature and that to change it, the voters must change the constitution.⁷ Other states with uniformity clauses have enacted similar measures, but have done so by amending their constitutions. Oregon's Measure 50, which the proponents cite as being closest to Proposition K, was adopted by the state's voters through a constitutional amendment.⁸ Likewise, Proposition 13, in California, was adopted through a constitutional amendment. A valuation system, such as proposed by Proposition K, requires an amendment to the Kansas Constitution to excuse its provisions from the constitution's uniformity requirements.

In the past, the legislature has enacted statutory exceptions to fair market value resulting in non-uniform property tax system. In 1979, the legislature enacted a statute⁹ that directed county appraisers to reduce the value of farm machinery and equipment by 20% from the values shown in the appraisal guides. The Kansas Supreme Court found that such a formula destroyed the constitutionally required uniformity and equality required by art. 11, § 1 of the Kansas Constitution. Specifically, the Kansas Supreme Court stated:

The ultimate effect . . . [is] to lessen the legitimate estimate of the fair market value in money of certain items of farm machinery and equipment, and thus, exempt it to that extent from taxation. In this respect the law violates the requirement of art. 11, § 1 of the Kansas Constitution mandating uniformity and equality in the basis of assessment.¹⁰

In 1981, the Kansas legislature enacted another statute¹¹ requiring farm machinery and equipment to be valued at average loan value. The Kansas Supreme Court after observing that average loan value is not fair market value ruled the statute a violation of article 11, § 1 of the Kansas Constitution.¹²

⁷ *Wheeler v. Weightman*, 96 Kan. 50, 58, 149 Pac. 977 (1915).

⁸ In May 1997, the Oregon voters adopted Measure 50 through an amendment to the state's constitution. See Or Const, Art XI, § 11(11)(a). Measure 50 is codified in ORS 308.146 through ORS 308.166;

⁹ K.S.A. 1979 Supp. 79-342.

¹⁰ *State ex rel. Stephen v. Martin*, 227 Kan. at 468.


¹¹ K.S.A. 79-343.

¹² *State ex rel. Stephen v. Martin*, 230 Kan. 759, 641 P.2d 1020 (1982).

The proponents have suggested that by adopting the current fair market value of property as the starting point, Proposition K provides for a uniform basis of valuation. This is a tacit admission that fair market value is the recognized standard of uniformity. However, it is not sufficient to adopt fair market value as the starting point, only to depart from it over time. If that were the constitutional requirement, statewide reappraisal would have never been necessary, nor would it be necessary to update values on an annual basis. By calculating the effective tax rate, it is easy to illustrate the constitutional violation. The legislature cannot adopt by statute a valuation system that is demonstrably non-uniform and non-equal and comply with the constitutional requirement to provide for a uniform and equal basis of valuation and rate of taxation.

For all the reasons stated above, it is the Department's view that HOUSE BILL 2150 is a clear violation of the requirements of art. 11, § 1 of the Kansas Constitution.

FISCAL FOCUS

Budget and Tax Policy in  Perspective

April Holman, Director of Economic Policy
Kansas Action for Children
House Taxation Committee
February 25, 2009
Legislative Testimony - HB 2150

Good morning Chairman Carlson and members of the Committee. On behalf of Kansas Action for Children (KAC), I would like to thank you for this opportunity to testify in opposition to HB 2150.

Kansas Action for Children is a not-for-profit child advocacy organization founded in 1979. For more than 30 years, KAC has worked with lawmakers on policy solutions that improve the lives of Kansas children and their families.

We have several concerns about HB 2150. First and foremost, it is unconstitutional to pass the policy contained in HB 2150 in a simple bill. The Kansas Constitution requires the Legislature to provide for the “uniform and equal basis of valuation and rate of taxation of all property subject to taxation.” Under HB 2150, the value of some properties would be artificially inflated (as in the case of property that is losing value in real terms) while other properties would be artificially suppressed (as in the case of property that is gaining value at a rate higher than 2%). Not only would this create a system where market value has no relationship to tax valuation, but it would also create a system that does not meet the standard of a “uniform and equal basis of valuation” as required under the Kansas Constitution. In order to legally adopt the policy in HB 2150, a Constitutional Amendment would be necessary. If lawmakers were to pass HB 2150, they would likely invite costly legal battles for the state similar to those recently experienced in the school finance litigation. In a year when agency budgets are being cut at an unprecedented rate, the State of Kansas cannot afford to adopt legislation that will end up in costly litigation.

Even if HB 2150 was Constitutional, we still have concerns about the impact its passage would have on Kansans whose property values are stagnant or decreasing. In particular, young families, seniors, veterans and Kansans living in rural areas would be taxed at a higher level. Because of the way the property tax works, if one group pays less than their fair share of taxes, every other group pays more. Under HB 2150, the group that would pay less than their fair share of taxes would be owners of property that is increasing in value.

The impact of HB 2150 would be apparent quickly after its passage. It would establish an unequal property tax system for Kansas homeowners and businesses and result in an unfair property tax burden for Kansas taxpayers across the state. However, the negative impact of this bill would worsen over time. In fact, one of the chief architects of “Proposition K,” Art Hall, admits that the issue of an unfair tax burden will “manifest in the longer-run.”

From all indications, HB 2150 is patterned after Proposition 13 in California. For those who have watched California struggle to pay for vital services by furloughing state employees and blocking income

To: House Taxation Committee
From: Paul A. Welcome, CAE, ASA, RMA
Subject: House Bill 2150
Date: February 25, 2009

My name is Paul A. Welcome and I am representing the Kansas County Appraisers' Association in opposition to this bill. We believe there are many issues with the way this proposed statute is written. Currently, the system is straight forward and understandable with the public. Within Johnson County, with approximately 200,000 taxable parcels, we had an approximate 2.3% that appealed the Notice of Appraised Value (NOAV) last year. This indicates there is public acceptance and understanding of the current taxation system.

1. First, we believe House Bill 2150 is unconstitutional with respect to "baseline value" (appraised value of a property as of January 1, 2010) and "adjusted baseline value" (baseline value of a taxable property, compounded annually at 2%) and then allowing appeals based on market value. If this bill is passed, market value can only be assumed for the year 2010 as properties do not uniformly increase in value at 2% a year. In fact, property values declined in 2009 and are anticipated to decline again in 2010. (*See below*)
2. In Johnson County, if this bill was already law, we would be raising property values via the adjusted baseline procedure, even though in 2009, 90% of all properties had no change in value or declined in value. If this process was in place, the county could potentially have over 160,000 appeals this year. With our current system, each year we have approximately 5,000 property owners appeal their values. If the appeal process had 160,000 petitions, the system would collapse. As stated in Item 1 above, under the adjusted baseline system, assessed values would have increased, when in reality market values declined. This would result in having one system for setting assessments and another, actual market value, for appeals. A two tier valuation process would not meet the constitutional test. (*See below*)
3. To further expand on the lack of a 2% uniform increase, many areas throughout the state have values increase at various rates. Under the proposed system some properties would have "value exempted" while others would be fully taxed using the 2% adjusted baseline. For instance, if my house increased at 2% but yours increased at 5% per year for the next five years, my home would be totally taxed while yours would have 15% percent of its value not placed on the tax roll. This would exempt values of properties that increased at 5% placing an unjust burden and tax bill on those properties that do not increase equally. The tax burden would be shifted to those property owners that increase at a lower rate.
4. Wealthy property owners would benefit by this tax shift to the detriment of those owners whose properties appreciate at a slower rate. This does not meet the uniform and equal value and rate provisions of the constitution. (*See below*)
5. Based upon the proposed system, to appeal a value, one uses market value as the determination of value. Now you have some properties at market value and others at adjusted baseline values. This would be very confusing to everyone to explain and to explain to the public would be most difficult. If a property caught fire and was destroyed on December 31st the market value for January 1st would be for a burned out shell of a property. Now the value would increase by 2% from the previous

baseline value. The property owner appeals and the property value is lowered due to condition. The owner repairs the property and does not expand the footprint. What value does the county appraiser use? Market value or the revised baseline (market value) plus what?

6. Regarding zoning on Page 1, Line 35, New Sec. 3: the first issue is that not all cities and towns have a zoning ordinance within the state of Kansas. What now? What would the county appraiser do for selection of "like zoned" parcels to use in determining a value on the property? Also, the bill suggests a 200 foot radius to help in the establishment of a value. Do the improvements (say all the improvements or will only a portion of the improvement be used and if a portion, what percentage) have to be within 200 feet or would just the edge of the parcels be OK? What happens if there are no improvements within 200 feet or 1,000 feet for rural properties?
7. How does one handle "liked zoned" property where the zoning differs from one city to an abutting city? What would be the exact definition of "liked zoned" properties? (See attachment with various zoned property types)
8. What happens if there are no other properties like the one under appraisal within the state? How does the county appraiser find like property in the state. The County Appraiser does not have access to a state wide data base.
9. Expanding on another example regarding the 200 foot radius average "like zoned" baseline value, would it be fair to have a new improvement in an area with very old residential properties where the new residence would be adjusted downward to account for new development? How is this fair to have the new residence adjusted down to account for the new residential improvement? Are the newer subdivisions paying their pro-rata share of taxes when their baseline value is reduced because of being proximate to older properties? Where is the equity in these examples?
10. According to Page 2, Line 2: I present the following scenario. There is a large tract of land that has agricultural use value but is zoned residential. From this tract many new parcels are developed. Question: Would a parcel in the center maintain its agricultural use baseline value while the other parcels could have a value higher since they would be within 200 feet of other higher valued parcels?
11. Regarding condominiums that are within 200 feet of each other, would horizontal distances be considered and or vertical distances? Does one measure from the floor to floor or ceiling to floor for the distance?
12. How would the appraiser keep track of the parcels used in this methodology? In Johnson County there are over 10,000 parcel adjustments each for new improvements, new additions, split or combinations of properties. The appraiser would need a super computer or a "big chief tablet" to keep track of this methodology. Also, what happens when the base would be established with one set of parcels with new improvements added as another set of parcels in later years? What a mess this would become to try and explain to the public! This would become so

complicated that it would be a wonder if anyone could adequately understand and explain the proposed system.

13. Would this be fair to have a new improvement in an area with very old residential properties, to have their average base line values as the value for these new improvements? How is this fair to a new home in a residential subdivision that could have the old farmstead used as part of the average base line value?
14. What does “average square foot” value mean? There are some properties that are valued not by the square foot but by some other measurement. For instance, many times the cubic feet of a distribution warehouse establishes the measure of value for these type properties. Boat docks are valued by the linear feet of the slip. Grain elevators are measured by capacity. Hospitals are typically valued by the number of beds and movie theaters by the number of viewing screens. These are just a few property types to start with when trying to resolve what is meant by “average square foot.” Additionally, if “average square foot” is used what would be the specific criteria? Would this mean gross building area, net rentable area, net leaseable area, square foot of ground floor area of a house, square foot of living area, would basements be considered – finished or unfinished? Does the appraiser add the square footage of the attached or detached garage in the square footage? Does one include various outbuildings, pools or tennis courts? Mezzanine area, does it become part of the square footage? The definition of “average square foot” needs to be fully discussed and defined by property types before this bill is passed. Otherwise, litigation will follow to define this vague term for all of the various types of properties.
15. Section 10: Page 6, Line 21 follows: Last session, there was much discussion about Court of Tax Appeals (COTA) and trying to resolve appeals quickly and before the setting of the rates for taxes. This section would eliminate the county appraiser’s informal process and would be completely moved to a hearing officer. Typically, the county appraiser is able to resolve about 75% of all appeals at this level with the others being filed in small claims with an expedited hearing process or at the regular division of COTA. As stated in the proposed statute, a quick and efficient process would be impossible to manage or finish before the June 15th certification date.
16. What does clear and convincing evidence mean for the hearing officer to judge an appeal? What does the county appraiser do in an appeal?
17. Finally and most important, this new “improved process” does not get to the issue about “allowing the jurisdictions to leave the same mill rate” and “reap from the additional revenue.” This does not solve the issue. As the state, you have reaped from this process with a constant mill levy of 1.5 mills and the 20 mills for the schools. The state could have adjusted mill levy rates downward which would have served to lower property taxes. This process is still available leaving the current constitutional compliant, understood and fair taxing system in place.

I. HB 2150 – CONSTITUTIONALITY ISSUES

Article 11, § 1 of the Kansas Constitution, in clear and simple language vests the State's taxing authority in the legislature, stating:

“The legislature shall provide for uniform and equal rate of assessment and taxation, except that the legislature may provide for the classification and the taxation uniformly as to class of motor vehicles, mineral products, money, mortgages, notes and other evidence of debt or may exempt any of such classes of property from property taxation and impose taxes upon another basis in lieu thereof. All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, all house-hold goods and personal effects not used for the production of income, shall be exempted from property taxation.”

HB 2150 begins by referencing the use of an “adjusted baseline value”. The statute proposed to replace the terms “fair market value” with “adjusted baseline value”. The use of adjusted baseline value does not provide for “uniform and equal rate of assessment and taxation” as required by the Kansas Constitution.

The Kansas Supreme Court has held in *State v. Martin*, 227 Kan. 456, (1980) that fair market value is 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.” The Court also stated that the law shall provide “for uniformity in the basis of assessment as well as in the rate of taxation” and that “all property which is subject to general property taxation must be valued or assessed on an equal basis.”

In *State v. Martin*, 230 Kan. 759 (1982), the Court stated, “Anything less than fair market value is not fair market value.” In all classes of property, values do not appreciate equally as suggested by the adjusted baseline method. HB 2150 would fail to make a fair and equal assessment and rate of taxation.

II. FOR INFORMATION ONLY

LEGISLATIVE ACTIONS RESULTING IN LOSS OF TAX REVENUE OCCURRING OVER LAST 20 YEARS	STATUTE
1. Agricultural Use valuation capitalization rate shall not be lower than 11% nor more than 12%	79-1476 (2002)
2. Removal of Commercial Machinery and Equipment, to include Personal Property of Public Utilities In Johnson County, this represented about 4% of the tax roll Recognize the transformation of the industry (e.g., cell phones, cable TV) and re-define them as public utilities	79-201m (1988-1989) 79-5a01 (1969)
3. Certain low-producing oil leases, exemption broadened in 1998 to include average daily production of 3 and 5 barrels	79-201t (1992-1998)
4. Exemption of not-for-profit retirement facilities	79-201b (1975 – 2004)
5. Lowering the Residential property assessment to 11.5% and Commercial property assessment to 25%	Art.11, § 13 (1992)
6. Eliminated state-wide mill levy (~20 mils) from vehicle tax/tag system	79-5105 (1995)
7. Various Tax Credits/Exemptions: <ul style="list-style-type: none"> o Neighborhood Revitalization Act o Industrial Revenue Bonds o Economic Development Exemptions o Downtown Redevelopment Act 	12-17,114 (1994) 79-201a Second (1975-2007) Art.11, § 13 12-17,121 (2004)
8. Exemption of up to \$20,000 on residential property from statewide school levy	79-201x (1997-2007)
9. Hay, silage farm storage & drying equipment Farm Machinery and Equipment Grain	79-201d (1975-2007) 79-201j (1982) 79-201n (1988)
10. Business aircraft, used exclusively for business	79-201k (1982-2004)
11. Real property used predominantly as a location for facilities that utilize renewable energy resources and technologies, including wind, solar, thermal, photovoltaic, biomass, hydropower, geothermal, and landfill gas, to generate electricity and tangible personal property comprising such facilities	79-201, <i>Eleventh</i> (1999)

Exhibits

Commercial Exhibit 1: Commercial property shows an improvement square foot rate of \$75.30

Commercial Exhibit 2: Commercial property across the street and on the opposite corner would be \$151.53

Residential Exhibit 1: Residential property with only a few properties would have a value of \$153.39 improvement value

Residential Exhibit 2: Residential property with a reduction in value from its current improvement value of \$115.86 to \$101.99

Residential Exhibit 3: Residential property with a reduction in value from its current improvement value of \$108.08 to \$102.56

Residential Exhibit 4: Residential property with a reduction in value from its current improvement value from \$112.05 to \$98.44

Residential Exhibit 5: Residential property with a "liked zoned property" with a senior assisted living facility included in the valuation process

Residential Exhibit 6: Residential property with a mixture of older homes and newer homes and the spread in the improvement values would be increased from \$66.63 to \$82.94

Residential Exhibit 7: Residential property with a mixture of older homes and newer homes and the spread in the improvement values would be \$72.34 to \$78.40

Residential Exhibit 8: Residential property with a mixture of older homes and newer homes and the spread in the improvement values would be from \$81.01 to \$79.46

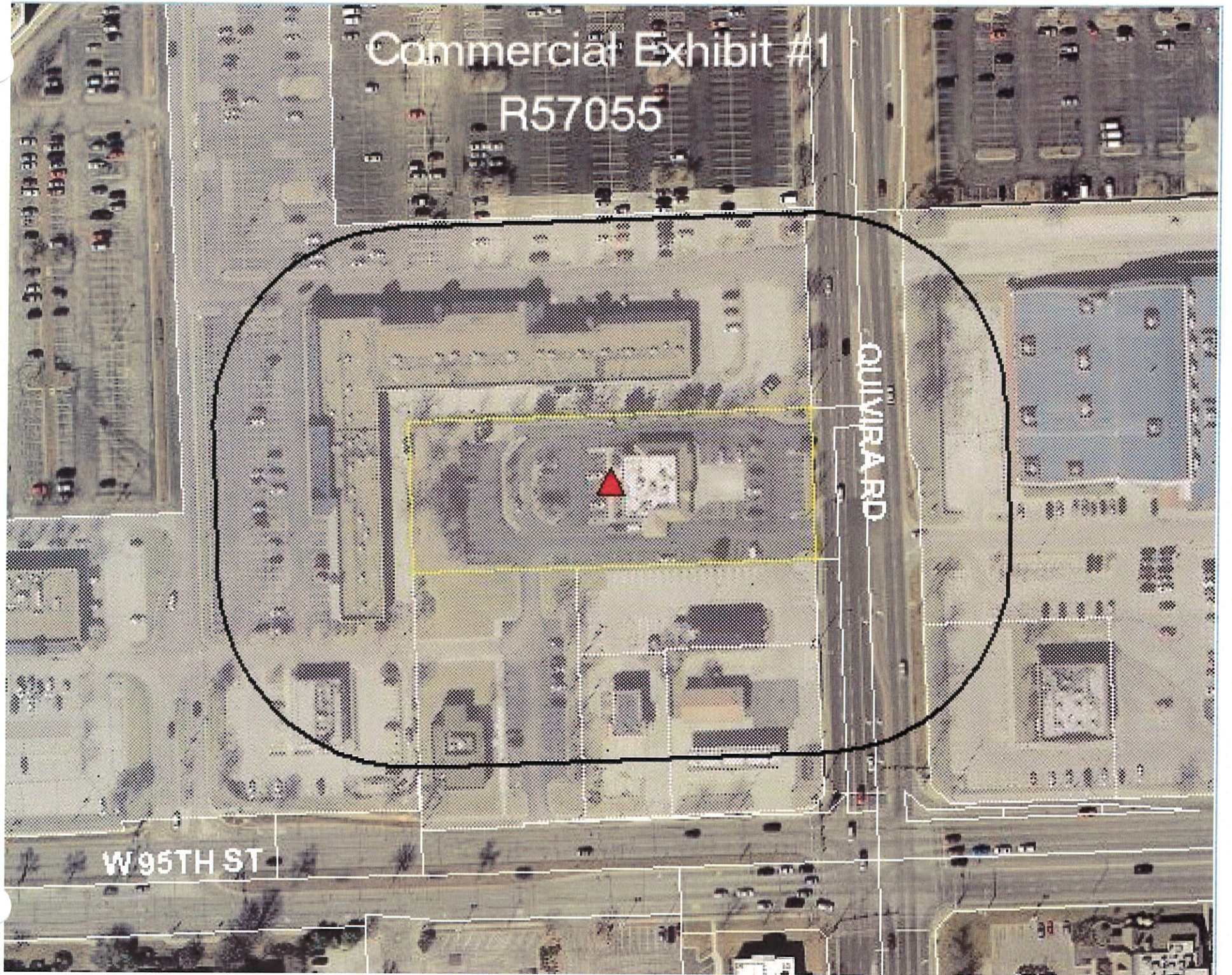
Residential Exhibit 9: Residential property with a mixture of older homes and newer homes and the spread in the improvement values would be from \$86.40 to \$98.83

The residential exhibits shows the differing values one would receive based on the this average square footage valued property. Just imagine in your town where there are older homes and a new home is being built in the neighborhood. The value for the improvements would be this average improvement value and it does not take into account the various qualities of the properties, features, and differing improvement when setting the values. Is this equitable and uniform?

Commercial Exhibit #1
R57055

QUIYIPA RD

W 95TH ST



Commercial Exhibit #1
R57055

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R57055	9460 QUIVIRA RD	5,375	\$968,190	\$598,010	\$111.26	\$1,566,200	\$291.39	1977	2522
R80764	11800 W 95TH ST	55,516	\$2,691,180	\$2,173,820	\$39.16	\$4,865,000	\$87.63	1979	2102
R65876	12214 W 95TH ST	116,460	\$6,065,350	\$10,300,650	\$88.45	\$16,366,000	\$140.53	1987	2107
R57042	11900 W 95TH ST	1,682	\$476,750	\$188,240	\$111.91	\$664,990	\$395.36	1982	2116
R57070	11940 W 95TH ST	1,300	\$240,130	\$150,790	\$115.99	\$390,920	\$300.71	1989	2174
R57057	12000 W 95TH ST	3,212	\$593,220	\$33,780	\$10.52	\$627,000	\$195.21	1986	2211
R80763	11836 W 95TH ST	5,410	\$630,470	\$889,210	\$164.36	\$1,519,680	\$280.90	1991	2510
R57069	9470 QUIVIRA RD	2,950	\$342,900	\$308,680	\$104.64	\$651,580	\$220.87	1978	2522
Totals:		186,530	\$11,040,000	\$14,045,170	\$75.30	\$25,085,170	\$134.48		

- Land Use Codes:
- 2522 Fast food restaurant
 - 2102 Retail store
 - 2107 Community shopping center
 - 2116 Auto service station (full service with garage bays)
 - 2174 Automobile service center
 - 2211 Branch bank (drive up facility)
 - 2510 Full-service restaurant

Commercial Exhibit #2
R114160

W 95TH ST

BOND ST

16-14175

W 95TH TER



Commercial Exhibit #2
R114160

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R114160	11851 W 95TH ST	6,243	\$696,150	\$1,227,490	\$196.62	\$1,923,640	\$308.13	1992	2510
R120148	11542 W 95TH ST	90,955	\$6,311,520	\$6,293,480	\$69.19	\$12,605,000	\$138.59	1986	2106
R114168	11797 W 95TH ST	736,858	\$12,622,740	\$167,827,730	\$227.76	\$180,450,470	\$244.89	1975	2109
R114170	11501 W 95TH ST	231,128	\$4,960,130	\$2,338,870	\$10.12	\$7,299,000	\$31.58	1975	2124
R114169	11845 W 95TH ST	115,067	\$6,272,430	\$1,434,570	\$12.47	\$7,707,000	\$66.98	1985	2124
Totals:		1,174,008	\$30,166,820	\$177,894,650	\$151.53	\$208,061,470	\$177.22		
R114172	0 NS NT	0	\$0	\$0		\$0			2510 *
R80756	0 NS NT	0	\$0	\$0		\$0			6122

Land Use Codes:

- 2510 Full-service restaurant
- 2106 Neighborhood shopping center
- 2109 Super regional shopping center
- 2124 Department store / warehouse club / superstore
- 6122 Middle (junior high school)

* Supporting Parcel to Subject

Residential Exhibit #1
R215008



Residential Exhibit #1
R215008

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R215008	5809 CONSTANCE ST	2026	\$100,370	\$509,830	\$251.64	\$610,200	\$301.18	2007	1101
R214946	5829 DARNELL ST	3,586	\$88,410	\$422,990	\$117.96	\$511,400	\$142.61	2007	1101
R215005	5821 CONSTANCE ST	2,997	\$116,650	\$586,750	\$195.78	\$703,400	\$234.70	2007	1101
Totals:		6,583	\$205,060	\$1,009,740	\$153.39	\$1,214,800	\$184.54		

R214994	5808 CONSTANCE ST		\$54,470			\$54,470			9910
R215006	5817 CONSTANCE ST		\$57,360			\$57,360			9910
R215016	5836 DARNELL ST		\$44,490			\$44,490			9910
R214948	5816 CHARLOTTE ST		\$30			\$30			9910
R214993	5800 CONSTANCE ST		\$51,740			\$51,740			9910
R215013	5824 DARNELL ST		\$45,150			\$45,150			9910
R214996	5824 CONSTANCE ST		\$102,780			\$102,780			9910
R214995	5816 CONSTANCE ST		\$55,130			\$55,130			9910
R215010	5801 CONSTANCE ST		\$47,880			\$47,880			9910
R215011	5806 CHARLOTTE ST		\$57,380			\$57,380			9910
R215012	5820 DARNELL ST		\$46,240			\$46,240			9910
R215007	5813 CONSTANCE ST		\$55,570			\$55,570			9910
R215014	5828 DARNELL ST		\$45,720			\$45,720			9910
R215015	5832 DARNELL ST		\$44,670			\$44,670			9910
R214992	15003 W 58TH ST		\$49,650			\$49,650			9910
R214947	5823 DARNELL ST		\$30			\$30			9910
R215009	5805 CONSTANCE ST		\$53,860			\$53,860			9910

Land Use Codes: 1101 Single family residence
9910 Residential highest and best use (Vacant)

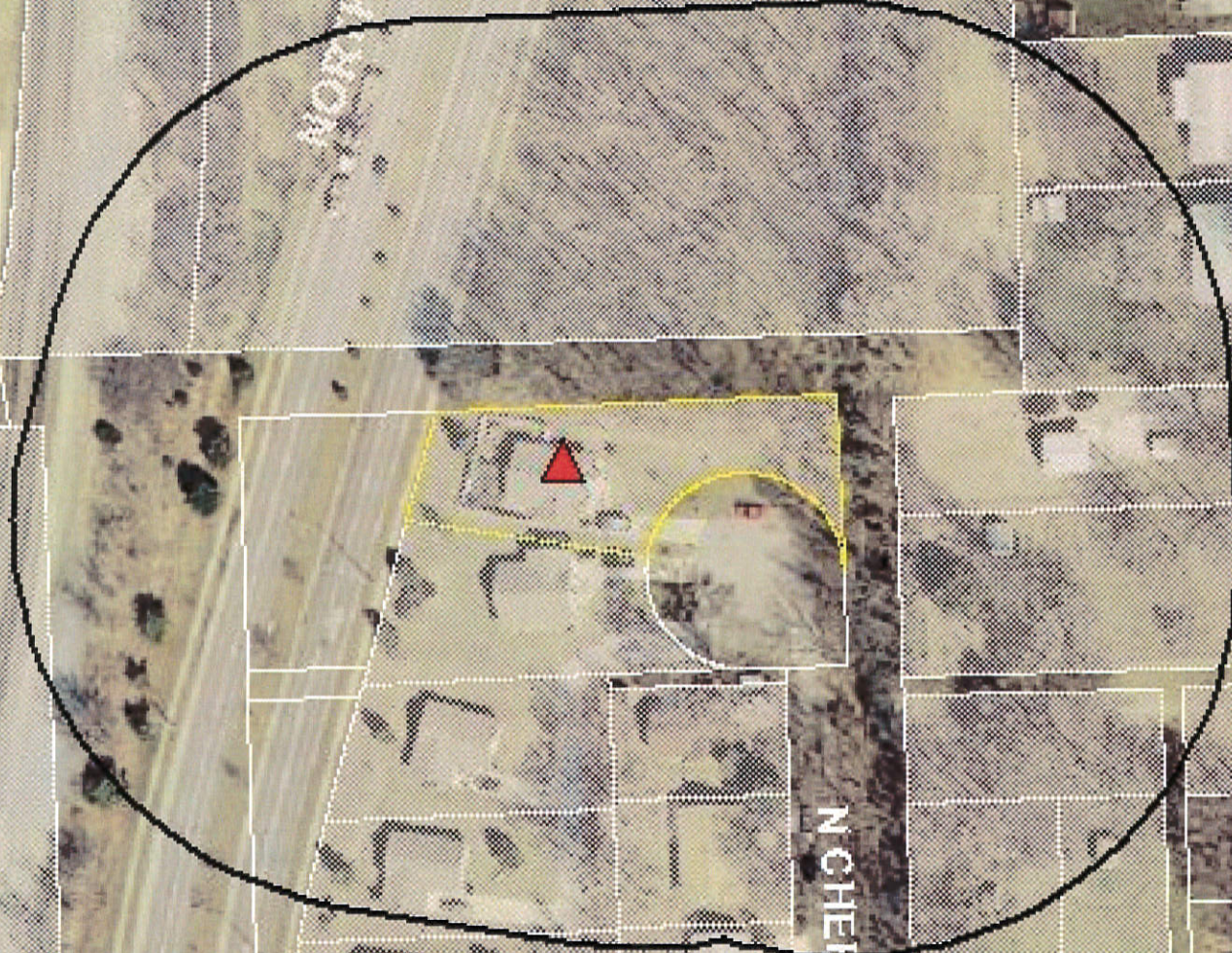
Residential Exhibit #2

R26212

NORWICH ST

N CHERRY ST

N CHESTNUT ST



Residential Exhibit #2
R26212

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R26212	629 N CHERRY ST	864	\$21,400	\$100,100	\$115.86	\$121,500	\$140.63	1998	1101
R27018	619 N CHERRY ST	704	\$16,980	\$77,920	\$110.68	\$94,900	\$134.80	1969	1101
R17579	701 N CHESTNUT ST	864	\$23,450	\$100,850	\$116.72	\$124,300	\$143.87	1959	1101
R17578	705 N CHESTNUT ST	864	\$20,720	\$82,380	\$95.35	\$103,100	\$119.33	1959	1101
R26213	625 N CHERRY ST	944	\$20,070	\$99,430	\$105.33	\$119,500	\$126.59	1997	1101
R26215	617 N CHERRY ST	864	\$19,570	\$81,930	\$94.83	\$101,500	\$117.48	1998	1101
R26216	613 N CHERRY ST	864	\$20,960	\$97,840	\$113.24	\$118,800	\$137.50	1998	1101
R27020	611 N CHERRY ST	832	\$17,120	\$64,780	\$77.86	\$81,900	\$98.44	1965	1101
R27004	621 N CHESTNUT ST	739	\$23,930	\$75,370	\$101.99	\$99,300	\$134.37	1920	1101
R27019	615 N CHERRY ST	1,020	\$17,320	\$101,880	\$99.88	\$119,200	\$116.86	1963	1101
R27003	619 N CHESTNUT ST	1,008	\$27,880	\$95,520	\$94.76	\$123,400	\$122.42	1965	1101
R26214	621 N CHERRY ST	864	\$19,540	\$97,860	\$113.26	\$117,400	\$135.88	1998	1101
Totals		9,567	\$227,540	\$975,760	\$101.99	\$1,203,300	\$125.78		

R27028	0 NS NT		\$0	\$0		\$0			4120
R6833	0 NS NT		\$0	\$0		\$0			4120
R27008	0 NS NT		\$5,580	\$0		\$5,580			9910
R27005	0 NS NT		\$5,700	\$0		\$5,700			9910
R27009	0 NS NT		\$5,810	\$0		\$5,810			9910
R27006	617 N CHESTNUT ST		\$5,700	\$0		\$5,700			9910
R6834	0 NS NT		\$129,460	\$0		\$129,460			9965

Land Use Codes:
 1101 Single family residence
 4120 Rail transportation
 9910 Residential highest and best use (Vacant)
 9965 Institutional highest and best use (Vacant)

Residential Exhibit #3
R27022



Residential Exhibit #3
R27022

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R27022	160 W MULBERRY ST	944	\$16,670.00	\$102,030.00	\$108.08	\$118,700.00	125.74	1997	1101
R27018	619 N CHERRY ST	704	\$16,980	\$77,920	\$110.68	\$94,900	\$134.80	1969	1101
R26215	617 N CHERRY ST	864	\$19,570	\$81,930	\$94.83	\$101,500	\$117.48	1998	1101
R26216	613 N CHERRY ST	864	\$20,960	\$97,840	\$113.24	\$118,800	\$137.50	1998	1101
R26214	621 N CHERRY ST	864	\$19,540	\$97,860	\$113.26	\$117,400	\$135.88	1998	1101
R27025	601 N CHERRY ST	858	\$17,400	\$82,100	\$95.69	\$99,500	\$115.97	1958	1101
R27020	611 N CHERRY ST	832	\$17,120	\$64,780	\$77.86	\$81,900	\$98.44	1965	1101
R27023	150 W MULBERRY ST	944	\$18,590	\$102,410	\$108.49	\$121,000	\$128.18	1997	1101
R27111	125 W MULBERRY ST	864	\$16,770	\$96,630	\$111.84	\$113,400	\$131.25	1996	1101
R27019	615 N CHERRY ST	1,020	\$17,320	\$101,880	\$99.88	\$119,200	\$116.86	1963	1101
R27103	519 N KANSAS AVE	917	\$17,540	\$79,260	\$86.43	\$96,800	\$105.56	1900	1101
R27027	605 N CHERRY ST	858	\$17,420	\$82,480	\$96.13	\$99,900	\$116.43	1958	1101
R27110	115 W MULBERRY ST	864	\$18,580	\$98,720	\$114.26	\$117,300	\$135.76	1996	1101
R27024	140 W MULBERRY ST	864	18,590.00	96,810.00	112.05	115,400.00	133.56	1997	1101
Totals:		11,317	\$236,380	\$1,160,620	\$102.56	\$1,397,000	\$123.44		
R27109	0 NS NT		\$25,900	\$22,500		\$48,400			1199
R27104	0 NS NT		\$0	\$0		\$0			4120
R27028	0 NS NT		\$0	\$0		\$0			4120

Land Use Codes:
 1101 Single family residence
 1199 Accessory residential support use (garage/shed)
 4120 Rail transportation

Residential Exhibit #4

R27024

NORTHGATE ST

N CHESTNUT ST

W MULBERRY ST

E MULBERRY ST

N KANSAS AVE

N CHERRY ST



Residential Exhibit #4
R27024

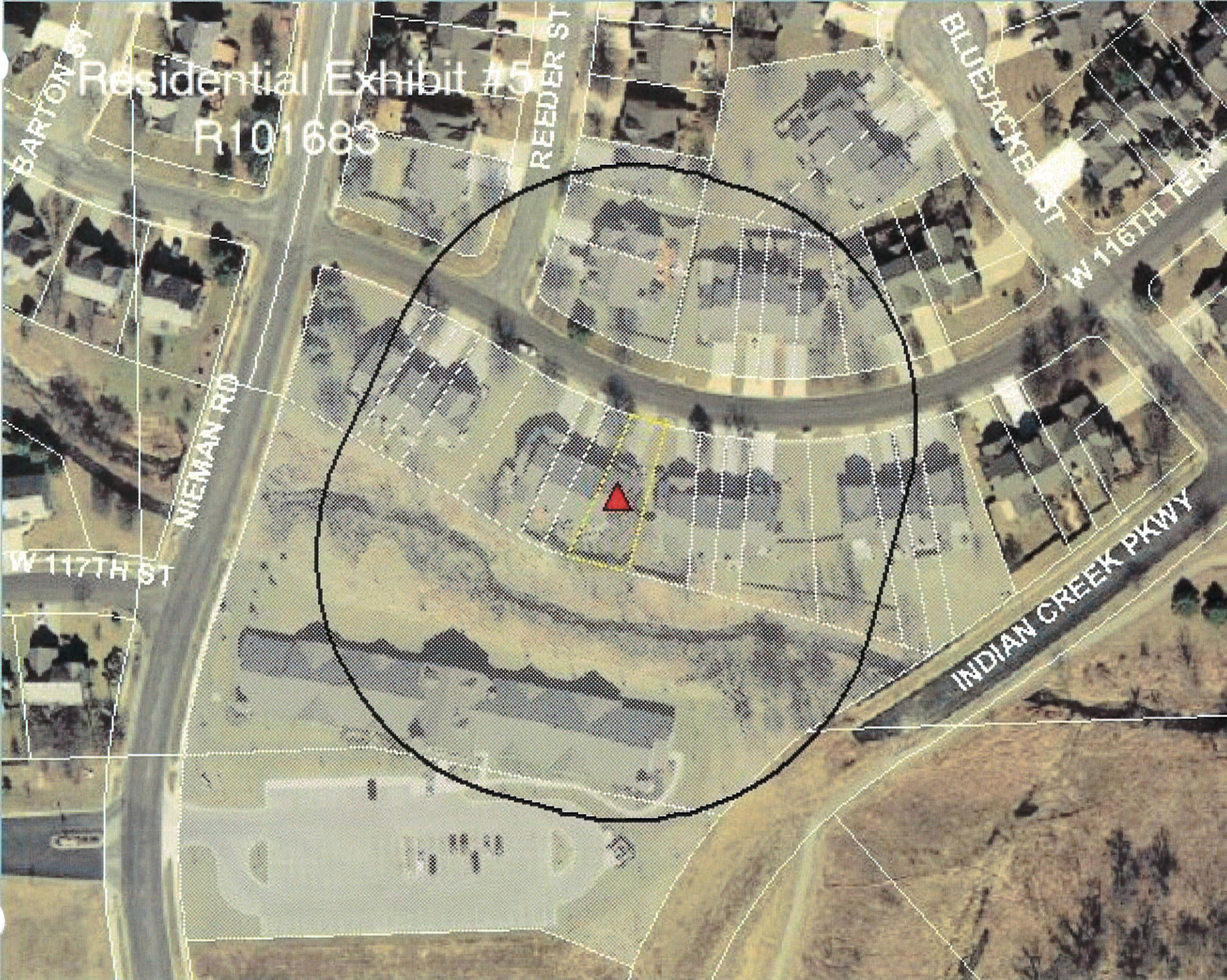
QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R27024	140 W MULBERRY ST	864	\$18,590	\$96,810	\$112.05	\$115,400	\$133.56	1997	1101
R27018	619 N CHERRY ST	704	\$16,980	\$77,920	\$110.68	\$94,900	\$134.80	1969	1101
R26215	617 N CHERRY ST	864	\$19,570	\$81,930	\$94.83	\$101,500	\$117.48	1998	1101
R26216	613 N CHERRY ST	864	\$20,960	\$97,840	\$113.24	\$118,800	\$137.50	1998	1101
R26214	621 N CHERRY ST	864	\$19,540	\$97,860	\$113.26	\$117,400	\$135.88	1998	1101
R27025	601 N CHERRY ST	858	\$17,400	\$82,100	\$95.69	\$99,500	\$115.97	1958	1101
R27020	611 N CHERRY ST	832	\$17,120	\$64,780	\$77.86	\$81,900	\$98.44	1965	1101
R27023	150 W MULBERRY ST	944	\$18,590	\$102,410	\$108.49	\$121,000	\$128.18	1997	1101
R27111	125 W MULBERRY ST	864	\$16,770	\$96,630	\$111.84	\$113,400	\$131.25	1996	1101
R27110	115 W MULBERRY ST	864	\$18,580	\$98,720	\$114.26	\$117,300	\$135.76	1996	1101
R27019	615 N CHERRY ST	1,020	\$17,320	\$101,880	\$99.88	\$119,200	\$116.86	1963	1101
R27015	108 E MULBERRY ST	864	\$20,500	\$97,600	\$112.96	\$118,100	\$136.69	1998	1101
R27027	605 N CHERRY ST	858	\$17,420	\$82,480	\$96.13	\$99,900	\$116.43	1958	1101
R27022	160 W MULBERRY ST	944	\$16,670	\$102,030	\$108.08	\$118,700	\$125.74	1997	1101
R27125	105 E MULBERRY ST	1,346	\$33,250	\$65,050	\$48.33	\$98,300	\$73.03	1920	1101
Totals:		12,690	\$270,670	\$1,249,230	\$98.44	\$1,519,900	\$119.77		
R27109	0 NS NT		\$25,900	\$22,500		\$48,400			1199
R27009	0 NS NT		\$5,810	\$0		\$5,810			9910

Land Use Codes:

- 1101 Single family residence
- 1199 Accessory residential support use (garage/shed)
- 9910 Residential highest and best use (Vacant)

Residential Exhibit #5

R101683



Residential Exhibit #5
R101683

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R101683	10931 W 116TH TER	1,825	\$21,000	\$148,120	\$81.16	\$169,120	\$92.67	1985	1104
R101527	11623 REEDER ST	1,839	\$21,000	\$134,440	\$73.10	\$155,440	\$84.52	1985	1102
R101526	11629 REEDER ST	2,078	\$21,000	\$142,300	\$68.48	\$163,300	\$78.59	1985	1102
R101523	11624 REEDER ST	1,745	\$21,000	\$126,400	\$72.44	\$147,400	\$84.47	1985	1102
R101525	11627 REEDER ST	1,918	\$21,000	\$138,500	\$72.21	\$159,500	\$83.16	1985	1102
R101586	10832 W 116TH TER	1,825	\$21,000	\$143,200	\$78.47	\$164,200	\$89.97	1985	1104
R101678	10947 W 116TH TER	1,825	\$21,000	\$133,390	\$73.09	\$154,390	\$84.60	1985	1104
R101682	10937 W 116TH TER	1,691	\$21,000	\$133,500	\$78.95	\$154,500	\$91.37	1985	1104
R101583	10828 W 116TH TER	1,691	\$21,000	\$142,800	\$84.45	\$163,800	\$96.87	1986	1104
R101692	10911 W 116TH TER	1,489	\$21,000	\$115,500	\$77.57	\$136,500	\$91.67	1985	1104
R101687	10919 W 116TH TER	1,825	\$21,000	\$133,390	\$73.09	\$154,390	\$84.60	1985	1104
R101685	10925 W 116TH TER	1,691	\$21,000	\$133,500	\$78.95	\$154,500	\$91.37	1985	1104
R101579	11622 BLUEJACKET ST	1,691	\$42,000	\$251,400	\$148.67	\$293,400	\$173.51	1986	1104
R101580	11624 BLUEJACKET ST	1,489	\$42,000	\$248,000	\$166.55	\$290,000	\$194.76	1986	1104
R101677	10945 W 116TH TER	1,489	\$21,000	\$115,500	\$77.57	\$136,500	\$91.67	1985	1104
R101688	10921 W 116TH TER	1,489	\$21,000	\$115,500	\$77.57	\$136,500	\$91.67	1985	1104
R101681	10935 W 116TH TER	1,489	\$21,000	\$129,800	\$87.17	\$150,800	\$101.28	1985	1104
R101691	10909 W 116TH TER	1,825	\$21,000	\$133,390	\$73.09	\$154,390	\$84.60	1985	1104
R101684	10933 W 116TH TER	1,489	\$21,000	\$115,500	\$77.57	\$136,500	\$91.67	1985	1104
R101587	10838 W 116TH TER	1,691	\$21,000	\$133,900	\$79.18	\$154,900	\$91.60	1985	1104
R101689	10915 W 116TH TER	1,825	\$21,000	\$150,000	\$82.19	\$171,000	\$93.70	1985	1104
R101686	10923 W 116TH TER	1,489	\$21,000	\$121,800	\$81.80	\$142,800	\$95.90	1985	1104
R101680	10941 W 116TH TER	1,825	\$21,000	\$133,390	\$73.09	\$154,390	\$84.60	1985	1104
R101585	10834 W 116TH TER	1,489	\$21,000	\$116,800	\$78.44	\$137,800	\$92.55	1985	1104
R101679	10943 W 116TH TER	1,489	\$21,000	\$115,500	\$77.57	\$136,500	\$91.67	1985	1104
R101588	10836 W 116TH TER	1,489	\$21,000	\$115,400	\$77.50	\$136,400	\$91.61	1986	1104
R101690	10913 W 116TH TER	1,489	\$21,000	\$115,500	\$77.57	\$136,500	\$91.67	1985	1104
R199073	11701 NIEMAN RD	22,976	\$296,460	\$2,583,590	\$112.45	\$2,880,050	\$125.35	2004	1230
Totals:		66,340	\$884,460	\$6,171,890	\$93.03	\$7,056,350	\$106.37		
R199072	0 NS NT	0	\$162,960	\$56,770	\$0.00	\$219,730	\$0.00	2004	2650

Land Use Codes: 1102 - Duplex, 1104 - Quadraplex, 1230 - Assisted-living facility, and 2650 Parking Lot (uncovered)

Residential Exhibit #6
R51554



Residential Exhibit #6
R51554

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R51554	12825 HIGH DR	2,176	\$44,610	\$144,990	\$66.63	\$189,600	\$87.13	1972	1101
R53932	2917 W 131ST ST	3,508	\$67,350	\$241,250	\$68.77	\$308,600	\$87.97	1987	1101
R51557	12820 SAGAMORE RD	2,259	\$44,280	\$149,620	\$66.23	\$193,900	\$85.83	1973	1101
R51559	12824 SAGAMORE RD	2,559	\$44,530	\$165,270	\$64.58	\$209,800	\$81.99	1973	1101
R51556	12818 SAGAMORE RD	2,509	\$46,090	\$290,805	\$115.90	\$336,895	\$134.27	1973	1101
R51555	12823 HIGH DR	1,600	\$43,750	\$145,350	\$90.84	\$189,100	\$118.19	1973	1101
R51552	12824 HIGH DR	1,502	\$43,220	\$140,880	\$93.79	\$184,100	\$122.57	1972	1101
R51560	12826 SAGAMORE RD	2,643	\$45,300	\$191,200	\$72.34	\$236,500	\$89.48	1973	1101
R51558	12822 SAGAMORE RD	1,849	\$44,890	\$140,910	\$76.21	\$185,800	\$100.49	1973	1101
R51551	12822 HIGH DR	1,903	\$43,750	\$170,450	\$89.57	\$214,200	\$112.56	1972	1101
R51553	12826 HIGH DR	2,118	\$43,230	\$201,970	\$95.36	\$245,200	\$115.77	1972	1101
R53931	2921 W 131ST ST	3,034	\$67,310	\$265,226	\$87.42	\$332,536	\$109.60	1987	1101
R55220	13017 CANTERBURY ST	3,267	\$67,950	\$312,850	\$95.76	\$380,800	\$116.56	1989	1101
R53922	2908 W 131ST ST	3,094	\$67,520	\$265,880	\$85.93	\$333,400	\$107.76	1992	1101
R53926	12834 HIGH DR	2,964	\$67,410	\$214,990	\$72.53	\$282,400	\$95.28	1987	1101
R53924	2920 W 131ST ST	2,817	\$68,610	\$265,990	\$94.42	\$334,600	\$118.78	1992	1101
R53925	12830 HIGH DR	2,439	\$67,400	\$225,000	\$92.25	\$292,400	\$119.89	1987	1101
R53921	2900 W 131ST ST	2,802	\$67,520	\$226,980	\$81.01	\$294,500	\$105.10	1993	1101
R53923	2916 W 131ST ST	2,987	\$67,640	\$239,760	\$80.27	\$307,400	\$102.91	1993	1101
R53930	2925 W 131ST ST	3,002	\$67,300	\$206,900	\$68.92	\$274,200	\$91.34	1987	1101
R55222	13101 CANTERBURY ST	4,054	\$67,950	\$338,050	\$83.39	\$406,000	\$100.15	1989	1101
R55221	13021 CANTERBURY ST	3,750	\$67,950	\$341,050	\$90.95	\$409,000	\$109.07	1989	1101
R55219	13013 CANTERBURY ST	3,750	\$68,040	\$308,960	\$82.39	\$377,000	\$100.53	1989	1101
R51550	12820 HIGH DR	2,128	\$45,350	\$137,450	\$64.59	\$182,800	\$85.90	1972	1101
Totals:		62,538	\$1,324,340	\$5,186,791	\$82.94	\$6,511,131	\$104.11		

Land Use Codes: 1101 Single family residence

Residential Exhibit #7
R51560



Residential Exhibit #7
R51560

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R51560	12826 SAGAMORE RD	2,643	\$45,300	\$191,200	\$72.34	\$236,500	\$89.48	1973	1101
R51506	12827 SAGAMORE RD	2,355	\$67,750	\$196,450	\$83.42	\$264,200	\$112.19	1972	1101
R51557	12820 SAGAMORE RD	2,259	\$44,280	\$149,620	\$66.23	\$193,900	\$85.83	1973	1101
R51559	12824 SAGAMORE RD	2,559	\$44,530	\$165,270	\$64.58	\$209,800	\$81.99	1973	1101
R51509	12821 SAGAMORE RD	2,081	\$67,960	\$175,340	\$84.26	\$243,300	\$116.91	1972	1101
R51555	12823 HIGH DR	1,600	\$43,750	\$145,350	\$90.84	\$189,100	\$118.19	1973	1101
R51508	12823 SAGAMORE RD	2,719	\$67,780	\$201,720	\$74.19	\$269,500	\$99.12	1972	1101
R51505	12829 SAGAMORE RD	2,038	\$67,460	\$161,740	\$79.36	\$229,200	\$112.46	1972	1101
R51561	12828 SAGAMORE RD	2,330	\$44,780	\$150,220	\$64.47	\$195,000	\$83.69	1972	1101
R51554	12825 HIGH DR	2,176	\$44,610	\$144,990	\$66.63	\$189,600	\$87.13	1972	1101
R51563	12832 SAGAMORE RD	2,290	\$43,420	\$198,180	\$86.54	\$241,600	\$105.50	1972	1101
R51562	12830 SAGAMORE RD	1,973	\$43,880	\$135,720	\$68.79	\$179,600	\$91.03	1972	1101
R53936	2901 W 131ST ST	2,764	\$67,350	\$224,550	\$81.24	\$291,900	\$105.61	1987	1101
R51558	12822 SAGAMORE RD	1,849	\$44,890	\$140,910	\$76.21	\$185,800	\$100.49	1973	1101
R51507	12825 SAGAMORE RD	2,143	\$67,730	\$172,970	\$80.71	\$240,700	\$112.32	1972	1101
R53932	2917 W 131ST ST	3,508	\$67,350	\$241,250	\$68.77	\$308,600	\$87.97	1987	1101
R53922	2908 W 131ST ST	3,094	\$67,520	\$265,880	\$85.93	\$333,400	\$107.76	1992	1101
R53937	2813 W 131ST ST	2,630	\$67,310	\$288,190	\$109.58	\$355,500	\$135.17	1987	1101
R53921	2900 W 131ST ST	2,802	\$67,520	\$226,980	\$81.01	\$294,500	\$105.10	1993	1101
R53923	2916 W 131ST ST	2,987	\$67,640	\$239,760	\$80.27	\$307,400	\$102.91	1993	1101
R53919	2808 W 131ST ST	3,177	\$67,390	\$267,710	\$84.27	\$335,100	\$105.48	1988	1101
R53920	2812 W 131ST ST	3,124	\$67,390	\$220,010	\$70.43	\$287,400	\$92.00	1987	1101
Totals:		52,458	\$1,232,290	\$4,112,810	\$78.40	\$5,345,100	\$101.89		

R44536	12838 PEMBROKE CIR		\$336,420	\$0		\$336,420			5375
R204389	0 NS NT		\$1,970	\$0		\$1,970			9910

Land Use Codes:
 1101 Single family residence
 5375 Country club golf course
 9910 Residential highest and best use (Vacant)

Residential Exhibit #8

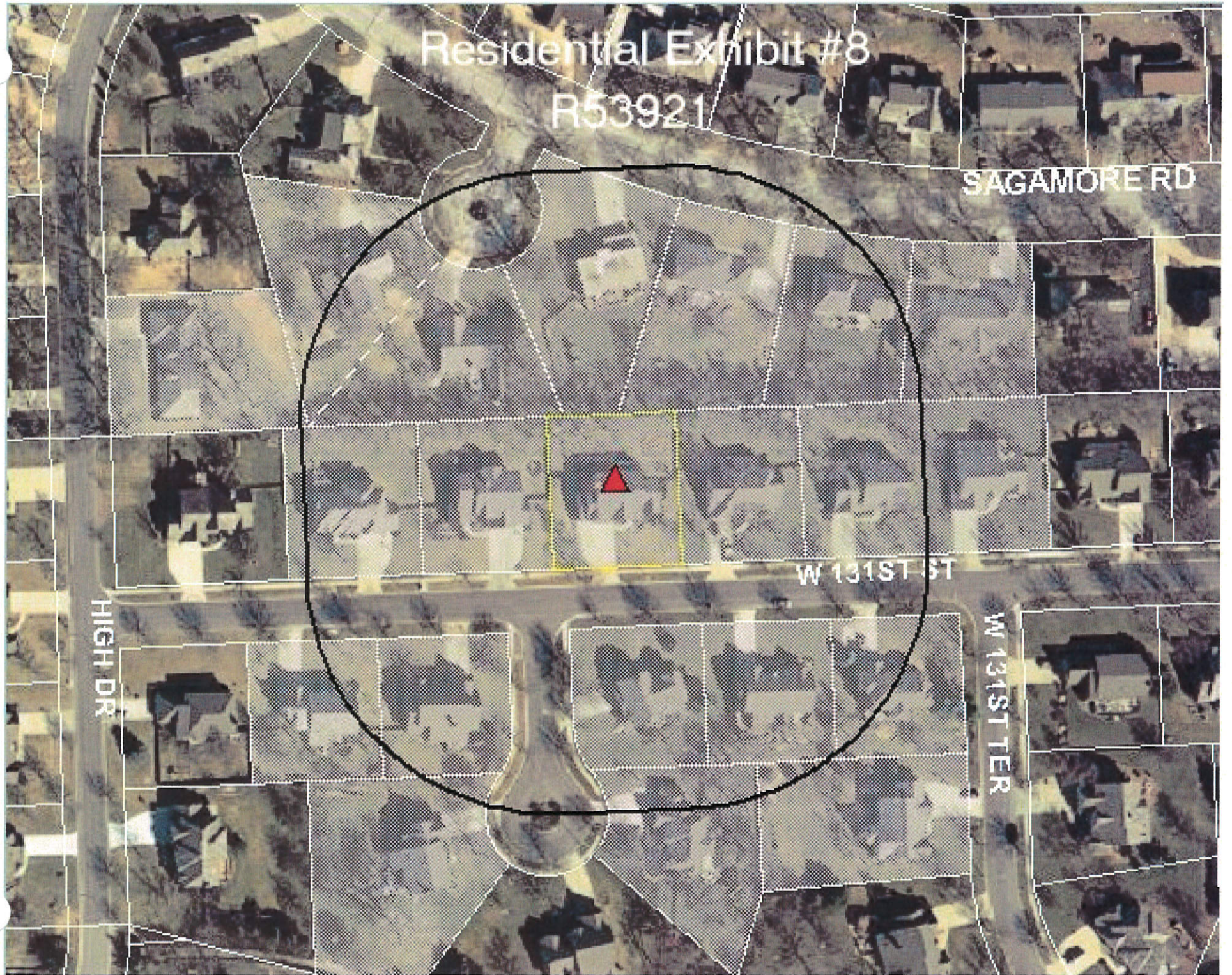
R53921

SAGAMORE RD

W 131ST ST

HIGH DR

W 131ST TER



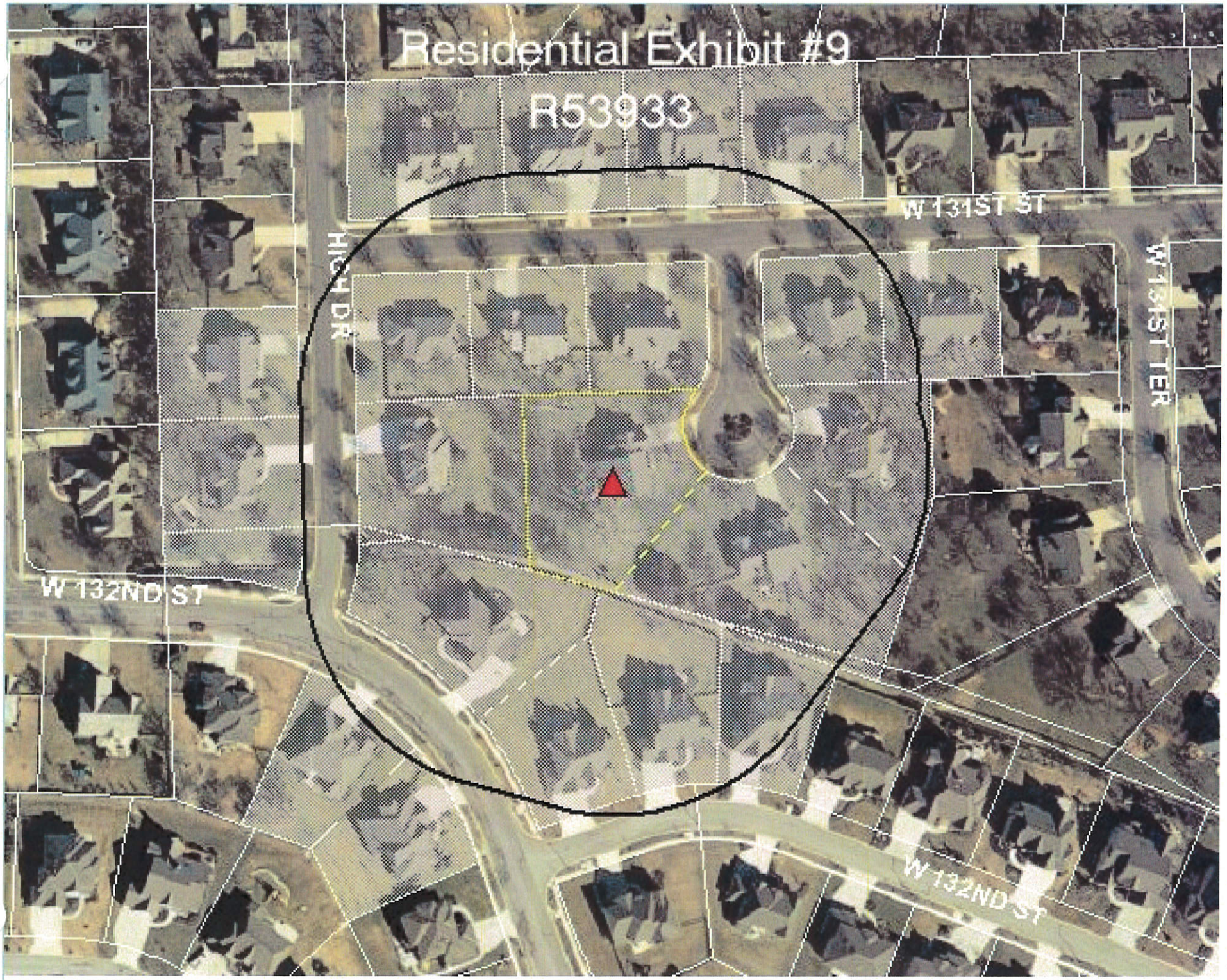
Residential Exhibit #8
R53921

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R53921	2900 W 131ST ST	2,802	\$67,520	\$226,980	\$81.01	\$294,500	\$105.10	1993	1101
R53939	2849 W 131ST TER	3,173	\$68,560	\$260,440	\$82.08	\$329,000	\$103.69	1994	1101
R51559	12824 SAGAMORE RD	2,559	\$44,530	\$165,270	\$64.58	\$209,800	\$81.99	1973	1101
R51561	12828 SAGAMORE RD	2,330	\$44,780	\$150,220	\$64.47	\$195,000	\$83.69	1972	1101
R51554	12825 HIGH DR	2,176	\$44,610	\$144,990	\$66.63	\$189,600	\$87.13	1972	1101
R51562	12830 SAGAMORE RD	1,973	\$43,880	\$135,720	\$68.79	\$179,600	\$91.03	1972	1101
R51560	12826 SAGAMORE RD	2,643	\$45,300	\$191,200	\$72.34	\$236,500	\$89.48	1973	1101
R51558	12822 SAGAMORE RD	1,849	\$44,890	\$140,910	\$76.21	\$185,800	\$100.49	1973	1101
R53935	2905 W 131ST ST	2,678	\$68,340	\$225,560	\$84.23	\$293,900	\$109.75	1987	1101
R53933	2913 W 131ST ST	3,004	\$70,060	\$259,540	\$86.40	\$329,600	\$109.72	1987	1101
R51563	12832 SAGAMORE RD	2,290	\$43,420	\$198,180	\$86.54	\$241,600	\$105.50	1972	1101
R53932	2917 W 131ST ST	3,508	\$67,350	\$241,250	\$68.77	\$308,600	\$87.97	1987	1101
R53936	2901 W 131ST ST	2,764	\$67,350	\$224,550	\$81.24	\$291,900	\$105.61	1987	1101
R53922	2908 W 131ST ST	3,094	\$67,520	\$265,880	\$85.93	\$333,400	\$107.76	1992	1101
R53937	2813 W 131ST ST	2,630	\$67,310	\$288,190	\$109.58	\$355,500	\$135.17	1987	1101
R53923	2916 W 131ST ST	2,987	\$67,640	\$239,760	\$80.27	\$307,400	\$102.91	1993	1101
R53938	2809 W 131ST ST	2,848	\$67,310	\$235,190	\$82.58	\$302,500	\$106.21	1987	1101
R53919	2808 W 131ST ST	3,177	\$67,390	\$267,710	\$84.27	\$335,100	\$105.48	1988	1101
R53920	2812 W 131ST ST	3,124	\$67,390	\$220,010	\$70.43	\$287,400	\$92.00	1987	1101
R53918	2804 W 131ST ST	3,076	\$67,390	\$244,046	\$79.34	\$311,436	\$101.25	1987	1101
R53931	2921 W 131ST ST	3,034	\$67,310	\$265,226	\$87.42	\$332,536	\$109.60	1987	1101
Totals:		54,917	\$1,192,330	\$4,363,842	\$79.46	\$5,556,172	\$101.17		

Land Use Codes: 1101 Single family residence

Residential Exhibit #9

R53933



W 131ST ST

HIGH DR

W 131ST TER

W 132ND ST

W 132ND ST

Residential Exhibit #9
R53933

QuickRef	SALine1	TLA	Land	Improved	I-PerSqFt	Total	T-PerSqFt	YrBuilt	Land Use
R53933	2913 W 131ST ST	3,004	\$70,060	\$259,540	\$86.40	\$329,600	\$109.72	1987	1101
R53928	13104 HIGH DR	2,756	\$67,420	\$224,080	\$81.31	\$291,500	\$105.77	1988	1101
R53931	2921 W 131ST ST	3,034	\$67,310	\$265,226	\$87.42	\$332,536	\$109.60	1987	1101
R53932	2917 W 131ST ST	3,508	\$67,350	\$241,250	\$68.77	\$308,600	\$87.97	1987	1101
R53922	2908 W 131ST ST	3,094	\$67,520	\$265,880	\$85.93	\$333,400	\$107.76	1992	1101
R53934	2909 W 131ST ST	3,076	\$71,470	\$244,430	\$79.46	\$315,900	\$102.70	1987	1101
R53924	2920 W 131ST ST	2,817	\$68,610	\$265,990	\$94.42	\$334,600	\$118.78	1992	1101
R53937	2813 W 131ST ST	2,630	\$67,310	\$288,190	\$109.58	\$355,500	\$135.17	1987	1101
R53921	2900 W 131ST ST	2,802	\$67,520	\$226,980	\$81.01	\$294,500	\$105.10	1993	1101
R53929	13105 HIGH DR	3,029	\$69,320	\$285,547	\$94.27	\$354,867	\$117.16	1993	1101
R53935	2905 W 131ST ST	2,678	\$68,340	\$225,560	\$84.23	\$293,900	\$109.75	1987	1101
R53927	13100 HIGH DR	2,859	\$67,410	\$270,075	\$94.46	\$337,485	\$118.04	1987	1101
R192449	13200 HIGH DR	1,947	\$74,350	\$298,650	\$153.39	\$373,000	\$191.58	2004	1101
R53930	2925 W 131ST ST	3,002	\$67,300	\$206,900	\$68.92	\$274,200	\$91.34	1987	1101
R53936	2901 W 131ST ST	2,764	\$67,350	\$224,550	\$81.24	\$291,900	\$105.61	1987	1101
R192452	2900 W 132ND ST	3,414	\$74,430	\$357,370	\$104.68	\$431,800	\$126.48	2004	1101
R204558	2812 W 132ND ST	4,335	\$100,680	\$530,220	\$122.31	\$630,900	\$145.54	2006	1101
R192451	13201 HIGH DR	3,388	\$76,550	\$385,650	\$113.83	\$462,200	\$136.42	2005	1101
R192448	13204 HIGH DR	3,187	\$74,250	\$377,750	\$118.53	\$452,000	\$141.83	2003	1101
R204559	2816 W 132ND ST	3,458	\$102,430	\$581,570	\$168.18	\$684,000	\$197.80	2006	1101
R53923	2916 W 131ST ST	2,987	\$67,640	\$239,760	\$80.27	\$307,400	\$102.91	1993	1101
Totals:		60,765	\$1,454,560	\$6,005,628	\$98.83	\$7,460,188	\$122.77		

R198397	0 NS NT		\$0	\$0		\$0			1155
R204556	0 NS NT		\$650	\$0		\$650			9910
R192366	0 NS NT		\$1,320	\$0		\$1,320			9910

Land Use Codes:
 1101 Single family residence
 1155 Residential common area and support facilities
 9910 Residential highest and best use (Vacant)

Chapter 18.180 R-1 SINGLE-FAMILY RESIDENTIAL DISTRICT and

18.180.020 Permitted uses.

No building, structure, land or premises shall be used, and no building or structure shall be hereafter erected, constructed, reconstructed, moved, or altered, except for one or more of the following uses, subject to the development and performance standards set forth in Section 18.180.070:

- A. Dwellings, one-family;
- B. Residential-design manufactured homes;
- C. Churches and publicly-owned and operated community buildings, museums and libraries;
- D. Public parks and playgrounds, including public recreation or service buildings and publicly-owned swimming pools;
- E. Private parks, playgrounds, swimming pools, tennis courts, clubhouses and other recreational facilities within a subdivision for the use of subdivision residents;
- F. Public schools, and private schools with a curriculum equivalent to that of a public school, and institutions of higher learning, including stadiums and dormitories in conjunction therewith, if located on the campus;
- G. Golf courses and clubhouses appurtenant thereto (except miniature golf courses, driving ranges and other similar activities operated as a business);
- H. Agricultural uses;
- I. Residential real estate sales offices;
- J. Accessory uses as provided in Chapter 18.390;
- K. Communication towers designed as an architecturally compatible element to an existing non-residential use such as schools, churches, etc. and communication antennas mounted on existing non-residential structures and non-residential buildings;
- L. Utility structures.

(History: Ord. ZRR-2262 §4, 2001; ZRR-2004 §3, 96; ZRR-1725; ZRR-1635; ZRR-1205; ZRR-889 §18.08)

ZONING CLASSIFICATIONS IN OLATHE

R-3 GARDEN APARTMENT/TOWNHOUSE
Uses: Garden apartment/townhouse; duplex; single family; schools; parks
Lot Size: Min. 3,500 sq. ft. per unit
Density: 12.4 dwelling units/acre
Setbacks: Front 30'; side = 10' for 2 story; 15' for 2 1/2 stories; rear 25'
Lot width: N/A
Lot depth: N/A
Height: 2 1/2 stories maximum
Parking: 2 spaces/unit; 1 space/unit if senior citizen housing
Comments: Section 19.24; Plan review required

R-4 GARDEN APARTMENT/TOWNHOUSE
Uses: Garden apartment/townhouse; duplex; single family; schools; parks.
Lot Size: Min. 2,500 sq. ft. per unit
Density: 17.4 dwelling units/acre
Setbacks: Front 30'; side = 10' for 2 story; 15' for 2 1/2 stories; rear = 25'
Lot width: N/A
Lot depth: N/A
Height: 2 1/2 stories maximum
Parking: 2 spaces/unit; 1 space/unit if senior citizen housing
Comments: Section 19.26; Plan review required

R-5 APARTMENT HOUSE
Uses: Apartment buildings; garden apartments; townhouses; duplexes; single family; schools; parks
Lot size: Min. 1,500 sq. ft. per unit
Density: 29 dwelling units/acre
Setbacks: Front 30'; side = 10'; rear = 25'
Note: Buildings exceeding three stories shall have increased setbacks.
Lot width: Min. width = 30' for each story minimum
Height: 144' maximum
Parking: 2 spaces/unit; 1 space/unit if senior citizen housing
Comments: Section 19.28; Plan review required

C-O OFFICE BUILDING
Uses: Office buildings; mortuaries; radio and television studios.
Setbacks: Front 30'; side = 7' for 1 story; 10' for 2 story; 20' for 2 1/2 story; rear 30'
Height: 144' maximum
Parking: 4 spaces/1000 sq. ft. gross floor area; 1 handicap space/40 spaces, 1 landscape island/30 spaces (See Section 19.60)

Comments: Section 19.32; Plan review required, landscaping required.

C-1 RESTRICTED BUSINESS
Uses: All uses in C-O, neighborhood centers, some retail sales, financial institutions, sit-down restaurants
Setbacks: Front 15'; side = 0' except when adjacent to R-1 thru C-O; rear = 0' (but may be required)
Height: 3 stories maximum
Parking: Same as C-O except restaurants and assembly halls require 1 space per 4 seats
Comments: Section 19.34; Plan review required

C-2 GENERAL BUSINESS
Uses: All uses in C-O and C-1; community shopping centers; drive-through restaurants; convenience stores with gas pumps; theatres
Setbacks: Front 15'; side = 0' except when adjacent to R-1 thru C-O; rear = 0' (but may be required)
Height: 3 stories maximum
Parking: Same as C-1 (See Section 19.60 also)
Comments: Section 19.36; Plan review required

C-3 COMMERCIAL DISTRICT
Uses: All uses in C-O, C-1 & C-2; auto and truck, sales; auto repair; mini-storage warehouses.
Setbacks: Front 15'; side = 0' except when adjacent to R-1 thru C-O; rear = 0' except when adjacent R-1 thru C-O
Height: 3 stories maximum
Parking: Same as C-1
Comments: Section 19.38; Plan review required, landscaping required

M-1 RESTRICTED INDUSTRIAL
Uses: Warehousing, light manufacturing, assembly, athletic facilities, gas stations, laboratories, offices, landscape supplies
Setbacks: Front 50'; Side 20'; Rear 15' (50' abutting residential)
Height: 3 stories or 50' maximum
Parking: 1/400 sq. ft. of gross floor area; 1 handicap space per 40 spaces; 1 landscape island/30 spaces. Paving of some parking may be deferred
Comments: Section 19.42; Plan review required, landscaping required

M-2 GENERAL INDUSTRIAL
Uses: All uses in M-1, general manufacturing, wrecking yards & junk yards, breweries, lumber yards, outside storage, moving & storage plants, metal fabrication
Setbacks: Front 30'; Side 0' except when adjacent to residential; Rear 0' except when adjacent to residential
Height: 55' or 4 stories maximum
Parking: 1 space per 400 sq. ft. of gross floor area; 1 handicap space per 40 spaces; 1 landscape island/30 spaces; Paving of some parking may be deferred
Comments: Section 19.44; Plan review required, landscaping required

M-3 HEAVY INDUSTRIAL
Uses: All uses in M-1 and M-2, asphalt plants, cement handling & storage, foundaries, rail terminals, heavy manufacturing (all uses listed in M-3 require a special use permit)
Setbacks: Front 30'; Side 50'; Rear 50'
Height: 55' or 4 stories maximum
Parking: 1 space per 400 sq. ft. of gross floor area; 1 handicap space/40 spaces; 1 landscape island/30 spaces Paving of some parking may be deferred
Comments: Section 19.46; Plan review required, landscaping required

SPECIAL USE PERMITS
Uses: Amusement parks, arcades, airports, billboards, kennels, day care, mobile home parks, nursing homes, antennas over 60', churches, hotels and motels
Setbacks: See underlying zoning category
Height: See ordinance
Parking: See ordinance (Section 19.60)
Comments: Section 19.48; Plan review required

Note: This pamphlet is for general information only. For complete information, please consult all applicable sections of the current zoning ordinance.

AIMS City Zoning Codes and Descriptions

5-31

PROVIDER	ZONING	DESCRIPTION
Bonner Springs	I-1	Light Industrial District
Bonner Springs	I-2	Heavy Industrial District
Bonner Springs	I-2-P	Planned Heavy Industrial District
De Soto	C-1	Business - Central
De Soto	C-2	Business - General
De Soto	M-1	Industrial - Light
De Soto	M-2	Industrial - Heavy
De Soto	O-I	Office - Institutional
De Soto	P-D	Planned Development
De Soto	PRB-2	Planned Residential Neighborhood Retail Business*
De Soto	PRU-3	Planned Residential Urban Townhouse*
De Soto	R-0	Residential Suburban
De Soto	R-1	Residential - Low Density
De Soto	R-2	Residential - Medium Density
De Soto	R-3	Multi-Family Dwelling
De Soto	R-H	Residential-Historic "Old Town"
De Soto	RLD	Residential Low Density*
De Soto	RUR	Rural*
Edgerton	A-G	Agricultural
Edgerton	B-P	Business Park
Edgerton	C-1	General Commercial
Edgerton	C-2	Heavy Service Commercial
Edgerton	C-D	Downtown Commercial
Edgerton	I-G	General Industrial
Edgerton	I-H	Heavy Industrial
Edgerton	MHP	Manufactured Home Park
Edgerton	R-1	Single Family
Edgerton	R-2	Two Family
Edgerton	R-3	Multi Family
Fairway	B-1	Neighborhood Business District
Fairway	B-2	Office District
Fairway	R-1	Single-Family Residential District
Fairway	R-2P	Planned Residential District
Gardner	A	Agricultural District
Gardner	C-1	Central Business District
Gardner	C-2	General Business District
Gardner	C-3	Commercial District
Gardner	C-O	Office Building District
Gardner	CO-A	Neighborhood Business District
Gardner	CP-2	Planned General Business District

AIMS City Zoning Codes and Descriptions

5-32

PROVIDER	ZONING	DESCRIPTION
Gardner	CP-3	Planned Commercial District
Gardner	CP-O	Planned Office Building District
Gardner	M-1	Restricted Industry District
Gardner	M-2	General Industry District
Gardner	M-P	Mobile Home Park District
Gardner	MP-1	Planned Restricted Industrial District
Gardner	PUD	Planned Unit Development
Gardner	R-1	Single Family Residential District
Gardner	R-1A	Small-Lot Single Family District
Gardner	R-2	Two Family District
Gardner	R-3	Garden Apartment District
Gardner	R-5	Apartment House District
Gardner	R-E	Residential Estate
Gardner	REC	Recreational District
Gardner	RP-1	Planned Single Family Residential District
Gardner	RP-2	Planned Two Family District
Gardner	RP-3	Planned Garden Apartment District
Gardner	RP-5	Planned Apartment House District
Johnson County	INCORP	Incorporated
Johnson County	PEC1	Planned Research and Development Park District, Individual but related research and development oriented activities
Johnson County	PEC2	Planned Research, Development and Office Park District, Research and development, light fabrication/assembly, and office uses
Johnson County	PEC3	Planned Light Industrial Park District, Research and development, light fabrication/assembly, limited industrial/manufacturing, and warehousing
Johnson County	PEC4	Planned Industrial Park District, Processing, assembly, production, warehousing, distribution, repair, packaging, and storage activities
Johnson County	PRB1	Planned Rural Retail Business District, Retail sales/service and related farm service business uses
Johnson County	PRB1A	Planned Limited Retail Business District
Johnson County	PRB2	Planned Residential Neighborhood Retail Business District, Limited neighborhood retail sales/service and personal service business uses
Johnson County	PRB3	Planned Urban Neighborhood Retail Business District, Mixed use retail sales/service and personal service business uses
Johnson County	PRLD	Planned Residential Low Density, Single family dwellings, 3-acre minimum lot size
Johnson County	PRN2	Planned Residential Neighborhood, Single family dwellings, 2-acre minimum lot size
Johnson County	PRU1A	Planned Residential Urban Single-Family 1A, Single family dwellings, 20,000 sq. ft. minimum lot size
Johnson County	PRU1B	Planned Residential Urban Single-Family 1B, Single family dwellings, 10,000 sq. ft. minimum lot size
Johnson County	PRU3	Planned Residential Urban Townhouse District, Duplex and attached single family dwellings, 4,500 sq. ft. per dwelling unit minimum

AIMS City Zoning Codes and Descriptions

5-23

PROVIDER	ZONING	DESCRIPTION
		Planned Residential Urban Apartment District, Apartment complexes and other multi-family development, 3,575 sq. ft. per dwelling unit minimum
Johnson County	PRU4	
Johnson County	PRUR	Planned Rural, single-family dwellings, 10-acre minimum lot size with bonus lot provisions
Johnson County	RLD	Residential Low Density, Single family dwellings, 3-acre minimum lot size
Johnson County	RN1	Residential Neighborhood 1, Single family dwellings, 1-acre minimum lot size
Johnson County	RN2	Residential Neighborhood 2, Single family dwellings, 2-acre minimum lot size
Johnson County	RUR	Rural, Agricultural uses and single family dwellings, 10-acre minimum lot size
Johnson County	UTILITY	Non-zoned property with public utility.
Lake Quivira	AG	Agricultural
Lake Quivira	P-1	Parks and Open Space
Lake Quivira	R-1	Single-Family Residential (0 - 32,670 sq. ft.)
Lake Quivira	R-2	Single-Family Residential (32,670 - 43,560 sq. ft.)
Lake Quivira	R-3	Single-Family Residential (43,560 sq. ft. and above)
Leawood	AG	Agricultural
Leawood	BP	Planned Business Park
Leawood	MXD	Mixed Use District
Leawood	R-1	Planned Single Family Low-Density Residential (15,000 Sq. Feet Per Dwelling)
Leawood	REC	Planned Recreation
Leawood	RP-1	Planned Single Family Residential (12,000 Sq. Feet Per Dwelling)
Leawood	RP-2	Planned Cluster Detached Residential (6,000 Sq. Feet Per Dwelling)
Leawood	RP-3	Planned Cluster Attached Residential (6,000 Sq. Feet Per Dwelling)
Leawood	RP-4 (Current LDO)	Planned Apartment Residential
Leawood	RP-4 (Previous LDO)	Planned Apartment Residential
Leawood	RP-A5	Planned Rural Density Single Family Residential (5 Acres Per Dwelling)
Leawood	SD-CR	Planned General Retail
Leawood	SD-NCR	Planned Neighborhood Retail
Leawood	SD-O	Planned Office
Lenexa	A	Agricultural
Lenexa	BP1	Planned Business Park
Lenexa	BP2	Planned Manufacturing
Lenexa	CC	Planned City Center District
Lenexa	CP1	Planned Neighborhood Commercial
Lenexa	CP2	Planned Community Commercial
Lenexa	CP3	Planned Regional Commercial
Lenexa	CPO	Planned General Office
Lenexa	HBD	Planned Historic Business District
Lenexa	NPO	Planned Neighborhood Office
Lenexa	R1	Single-Family Residential
Lenexa	RE	Residential Estate
Lenexa	RP1	Planned Residential - Low-Density

AIMS City Zoning Codes and Descriptions

5-34

ROVIDER	ZONING	DESCRIPTION
Lenexa	RP2	Planned Residential - Intermediate-Density
Lenexa	RP3	Planned Residential - Medium High-Density
Lenexa	RP4	Planned Residential - High-Density
Lenexa	RP5	Planned Residential - High-Rise
Lenexa	RPE	Planned Residential Estate
Merriam	C-0	Office Commercial
Merriam	C-1	Neighborhood Commercial
Merriam	C-2	Retail Commercial
Merriam	C-3	General Commercial
Merriam	I-1	Light Industrial
Merriam	IP-1	Light Industrial, Planned
Merriam	PARK	Park
Merriam	Private	Private ROW or Railroad Parcels
Merriam	PUD-G	Planned Unit Development General
Merriam	PUD-R	Planned Unit Development Residential
Merriam	R-1	Single-Family Residential
Merriam	R-2	Single-Family Residential
Merriam	R-3	Two-Family Residential
Merriam	R-4	Multiple-Family Residential
Merriam	R-5	High Rise Residential
Mission	C-1	Restricted Business District
Mission	C-2	General Business District
Mission	C-2A	Pedestrian Oriented Business District
Mission	C-2B	Retail and Service District
Mission	C-O	Office Building District
Mission	CP-1	Planned Restricted Business District
Mission	CP-2	Planned General Business District
Mission	CP-2B	Planned Retail and Service District
Mission	CP-O	Planned Office Building District
Mission	DND	Downtown Neighborhood District
Mission	M-1	General Industrial District
Mission	M-P	Industrial Park District
Mission	MS1	Main Street District 1
Mission	MS2	Main Street District 2
Mission	MXD	Planned Mixed Use District
Mission	PBP	Planned Business Park District
Mission	R-1	Single-Family Residential District
Mission	R-2	Two-Family Residential District
Mission	R-3	Town House District
Mission	R-4	Garden Apartment District

AIMS City Zoning Codes and Descriptions

5-35

PROVIDER	ZONING	DESCRIPTION
Mission	R-6	High-Rise Apartment District
Mission	RP-1	Planned Single-Family Residential District
Mission	RP-2	Planned Two-Family Residential District
Mission	RP-3	Planned Town House District
Mission	RP-4	Planned Garden Apartment District
Mission	RP-5	Planned Senior Adult Residential District
Mission	RP-6	Planned High-Rise Apartment District
Mission Hills	C-1	Church and Public Building District
Mission Hills	D-1	Restricted Golf Club District
Mission Hills	R-1-(10)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(16)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(20)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(25)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(30)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(E-1)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(E-2)	One-Family and Group Home Dwelling District
Mission Woods	CP-1	Planned Office Limited Business District
Mission Woods	CP-O	Planned Office District
Mission Woods	R-1	Single-Family Residential District
Mission Woods	REC	Recreational
Olathe	AG	Agricultural District
Olathe	BP	Planned Business Park
Olathe	C-1	Retail Business District
Olathe	C-2	General Business District
Olathe	C-3	Community/Corridor Business District
Olathe	C-O	Office Building District
Olathe	CP-1	Planned Retail Business District
Olathe	CP-2	Planned General Business District
Olathe	CP-3	Planned Community/Corridor Business District
Olathe	CP-O	Planned Office Building District
Olathe	CTY A	Agricultural and Single-Family District*
Olathe	CTY CP-3	Planned Commercial District*
Olathe	CTY IP-1	Planned Light Industrial District*
Olathe	CTY IP-2	Planned Industrial District*
Olathe	CTY PEC-3	Planned Light Industrial Park District*
Olathe	CTY PRLD	Planned Residential Low Density District*
Olathe	CTY PRN	Planned Residential Neighborhood District*
Olathe	CTY PRN2	Planned Residential Neighborhood, Single family dwellings, 2-acre minimum lot size*
Olathe	CTY R-1A	Single-Family Residential District*
Olathe	CTY R-2	Two-Family Residential District*

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PROVIDER	ZONING	DESCRIPTION
Olathe	CTY R-3	Townhouse District*
Olathe	CTY RLD	Residential Low Density District*
Olathe	CTY RN-1	Residential Neighborhood 1 District*
Olathe	CTY RUR	Rural District*
Olathe	M-1	Restricted Industrial District
Olathe	M-2	General Industrial District
Olathe	M-3	Heavy Industrial District
Olathe	MP-1	Planned Restricted Industrial District
Olathe	MP-2	Planned General Industrial District
Olathe	MP-3	Planned Heavy Industrial District
Olathe	NC	Neighborhood Center District
Olathe	R-1	Single-Family District
Olathe	R-1/PUD	Single-Family Planned Unit Development District
Olathe	R-2	Two-Family District
Olathe	R-3	Low-Density Multifamily District
Olathe	R-4	Medium-Density Multifamily District
Olathe	R-5	High-Density Multifamily District
Olathe	R-A	Low-Density Rural Estates
Olathe	RP-1	Planned Single-Family District
Olathe	RP-2	Planned Two-Family District
Olathe	RP-3	Planned Low-Density Multifamily District
Olathe	RP-4	Planned Medium-Density Multifamily District
Olathe	RP-5	Planned High-Density Multifamily District
Olathe	RP-6	High-Density Apartments
Olathe	RR	Rural Residential District
Overland Park	A	Agricultural District
Overland Park	A-J	Agricultural District*
Overland Park	BP	Business Park District
Overland Park	C-1	Restricted Business District
Overland Park	C-2	General Business District
Overland Park	C-3	Commercial District
Overland Park	C-O	Office Building District
Overland Park	CP-1	Planned Restricted Business District
Overland Park	CP-1J	Planned Neighborhood Business District*
Overland Park	CP-2	Planned General Business District
Overland Park	CP-2J	Planned General Business District*
Overland Park	CP-3	Planned Commercial District
Overland Park	CP-3J	Planned Commercial District*
Overland Park	CP-O	Planned Office Building District
Overland Park	CP-OJ	Planned Commercial Office District*

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PROVIDER	ZONING	DESCRIPTION
Overland Park	DD	Downtown District
Overland Park	DND	Downtown Neighborhood District
Overland Park	IP-1J	Planned Light Industrial District*
Overland Park	IP-2J	Planned Industrial District*
Overland Park	M-1	Industrial Park District
Overland Park	M-2	General Industrial District
Overland Park	MD	Metcalf District
Overland Park	MP-1	Planned Industrial Park District
Overland Park	MP-2	Planned General Industrial District
Overland Park	MS-1	Main Street 1 District
Overland Park	MS-2	Main Street 2 District
Overland Park	MXD	Mixed Use District
Overland Park	PEC-2J	Planned Research Development and Office District*
Overland Park	PEC-3J	Planned Research Development and Light Industrial District*
Overland Park	PRB-1J	Planned Rural Retail Business District, Retail sales/service and related farm service business uses*
Overland Park	PRB-2J	Planned Neighborhood Retail Business District*
Overland Park	PRB-3J	Planned Urban Retail Business District*
Overland Park	PRLDJ	Planned Residential Low Density, Single family dwellings, 3-acre minimum lot size*
Overland Park	PRN	Planned Residential Neighborhood
Overland Park	PRN-2J	Planned Residential Neighborhood, Single family dwellings, 2-acre minimum lot size*
Overland Park	PRU1AJ	Planned Residential Urban Single-Family 1A, Single family dwellings, 20,000 sq. ft. minimum lot size*
Overland Park	PRU1BJ	Planned Residential Urban Single-Family 1B, Single family dwellings, 10,000 sq. ft. minimum lot size*
Overland Park	PRURJ	Planned Rural, single-family dwellings, 10-acre minimum lot size with bonus lot provisions*
Overland Park	R-1	Single-Family Residential District
Overland Park	R-1A	Small-Lot Single-Family Residential District
Overland Park	R-1BJ	Single-Family Residential District*
Overland Park	R-2	Two-Family Residential District
Overland Park	R-2J	Two-Family Residential District*
Overland Park	R-3	Garden Apartment District
Overland Park	R-4	Cluster Dwelling District
Overland Park	R-4J	Apartment District*
Overland Park	RE	Residential Estates District
Overland Park	REC	Recreation District
Overland Park	RLDJ	Residential Low-Density District*
Overland Park	RN-1J	Residential Neighborhood 1 District*
Overland Park	RN-2J	Residential Neighborhood 2 District*
Overland Park	RN2-J	Residential Neighborhood 2, Single family dwellings, 2-acre minimum lot size*
Overland Park	RP-1	Planned Single-Family Residential District
Overland Park	RP-1A	Planned Small-Lot Single-Family Residential District
Overland Park	RP-2	Planned Two-Family Residential District

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PROVIDER	ZONING	DESCRIPTION
Overland Park	RP-3	Planned Garden Apartment District
Overland Park	RP-4	Planned Cluster Dwelling District
Overland Park	RP-5	Planned Apartment House District
Overland Park	RP-6	Planned High-Rise Apartment District
Overland Park	RP-OE	Planned Open Space Estate Residential
Overland Park	RP-OS	Planned Open Space Single-Family Residential
Overland Park	RRJ	Rural Residential District*
Overland Park	RURJ	Rural District*
Overland Park	SFD	Santa Fe District
Prairie Village	C-1	Restricted Business District
Prairie Village	C-2	General Business District
Prairie Village	C-O	Office Building District
Prairie Village	CP-1	Planned Restricted Business
Prairie Village	CP-2	Planned General Business
Prairie Village	CP-O	Planned Office Building
Prairie Village	R-1A	Single Family Residential District
Prairie Village	R-1B	Single Family Residential District
Prairie Village	R-2	Two-Family Residential District
Prairie Village	R-3	Garden Apartment District
Prairie Village	R-4	Condominium or Common-Wall Dwelling District
Prairie Village	RP-1A	Planned Single Family Residential
Prairie Village	RP-1B	Planned Single Family Residential
Prairie Village	RP-2	Planned Two-Family Residential
Prairie Village	RP-3	Planned Garden Apartment
Prairie Village	RP-4	Planned Townhouse
Prairie Village	SUP	Special Use Permit
Roeland Park	CP-0	Planned Office Building District
Roeland Park	CP-2	Planned General Business District
Roeland Park	DR	Duplex Residence District
Roeland Park	MR	Multiple Residence District
Roeland Park	OB	Office Building District
Roeland Park	P-I	Planned Industrial Park District
Roeland Park	PUB	Public Services, Institutions, and Churches
Roeland Park	RB	Retail Business District
Roeland Park	SFR	Single Family Residence District
Shawnee	AG	Agricultural
Shawnee	CH	Commercial Highway
Shawnee	CN	Commercial Neighborhood
Shawnee	DU	Duplex Residential
Shawnee	PD	Planned Development

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PROVIDER	ZONING	DESCRIPTION
Shawnee	PI	Planned Industrial
Shawnee	PMR	Planned Mixed Residential
Shawnee	PO	Professional Office
Shawnee	POC	Planned Office Commercial
Shawnee	PSF	Planned Single Family
Shawnee	R1	Single Family Residential
Shawnee	RE	Residential Estates
Shawnee	RGA	Residential Garden Apartments
Shawnee	RMD	Residential Multiple Dwellings
Shawnee	RS	Residential Suburban
Shawnee	SMPCHO	Shawnee Mission Parkway Commercial Highway Overlay District
Shawnee	TSQ	Townsquare District
Spring Hill	C-1	Restricted Business District
Spring Hill	C-2	General Business District
Spring Hill	CP-2	Planned General Business District
Spring Hill	M-1	General Industrial District
Spring Hill	MP	Industrial Park District
Spring Hill	R-1	Single-Family Residential District
Spring Hill	R-2	Two-Family Residential District
Spring Hill	R-3	Multi-Family District
Spring Hill	R-4	Multi-Family District
Spring Hill	RP-1	Planned Single-Family Residential District
Spring Hill	RP-2	Planned Two-Family Residential District
Spring Hill	RP-4	Planned Multi-Family District
Spring Hill	R-R	Rural Residential District
Westwood	C-1	Commercial/Mixed Use
Westwood	C-O	Commercial/Office
Westwood	CP-1	Planned Commercial
Westwood	PP	Planned Parking
Westwood	R-1	Single Family Residential
Westwood Hills	C	Commercial District
Westwood Hills	R	Residential District