

SENATE BILL NO. 317 & HOUSE BILL 2501

AND IT'S ADVERSE

AFFECT ON

ELLSWORTH COUNTY

Thank you for this opportunity to discuss with you the adverse effect, if passed, SB 317 and House Bill 2501 would have on Ellsworth County, USD 112 and Green Garden Township. Although the major impact would be on these three taxing entities in regards to decreased valuation, the mill levy impact would totally adversely affect Ellsworth County citizens. For your consideration, the following table shows the value that would be lost and the increase each taxing entity would experience. However, any citizen living in Ellsworth County, Green Garden Township and USD 112 would experience a 14.468 mill levy increase if this bill was passed. Also, USD 112 includes five different county valuations and any property in those counties subject to the passage of this legislation would increase the mill levy for USD 112 even greater.

<u>Entity</u>	<u>2011 Valuation</u>	<u>Value Lost</u>	<u>Mill Levy Increase</u>
Ellsworth County	70,751,307	5,739,112	5.172+
USD 112	34,423,741	5,739,112	2.523+
Green Garden Twp.	12,379,507	5,739,112	6.233+

The bill does not include the rationale for making this change. We understand the state has had budget problems in the past and will continue to face them in the future. However, exemptions and laying the burden of the state's problems on the local governments does not appear to be a way to actually solve the problems. It is just kicking the can down the line.

It is our hope that you will reconsider the passage of such legislation as SB317 and make a concentrated effort to work with the local units of government in not only solving the state and local economic problems, but doing what is right for our citizens.

ELLSWORTH COUNTY BOARD OF COMMISSIONERS

Albert W. Oller, Chairman

Terry L. Kueser, Commissioner

Sn. Assmt & Tax  
2-1-12

Attachment # 26

# ELLSWORTH COUNTY, KANSAS

Tax Levies Per Thousand Valuation for the Year 2011  
Value Totals Are Only for Ellsworth County

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VALUATION	
Total Tangible Valuation	70,751,307

County Number 027
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STATE LEVIES	
State Education Bldg.	1.000
State Institutional Bldg.	0.500
<b>Total State Levy</b>	<b>1.500</b>

City Levies					
	Ellsworth	Holyrood	Kanopolis	Lorraine	Wilson
Valuation	11,770,713	1,728,347	1,852,482	406,711	3,111,505
General Fund	51.675	73.816	40.792	74.857	60.742
Noxious Weed			0.099		
Fire/Police Equipment	3.130				
Recreation		0.668	0.099		
Employee Benefits			3.950		
Library	7.761		3.950		4.538
Bond & Interest	12.042			17.487	
Cemetery			0.988		
<b>City Levy Totals</b>	<b>74.608</b>	<b>74.484</b>	<b>49.878</b>	<b>92.344</b>	<b>65.280</b>

COUNTY LEVIES	
County General	16.908
Health	1.507
Noxious Weed	1.826
Road & Bridge	21.250
Employee Benefit	11.721
Hospital Operations	1.993
Bond & Interest	
County Building	0.997
Special Bridge	1.494
<b>Total</b>	<b>57.696</b>

Township Levies					
Township	Valuation	General	Road & Bridge	Fire	Total
Ash Creek	1,812,219	9.657			9.657
Black Wolf	1,946,308	12.081			12.081
Carmerio	1,497,317	3.484	12.862		16.346
Clear Creek	2,662,611	2.347	12.736	0.919	16.002
Columbia	1,232,021	24.202			24.202
Ellsworth	3,455,261	0.149	7.309		7.458
Empire	3,425,873	7.620			7.620
Garfield	1,682,268	10.964			10.964
Green Garden	12,379,507	0.458	6.136	0.585	7.179
Langley	1,270,832	12.445			12.445
Lincoln	993,284	25.645			25.645
Mulberry	687,187	44.200			44.200
Noble	1,534,135		22.200		22.200
Palacky	2,491,545		21.622		21.622
Sherman	1,221,723	14.313			14.313
Thomas	3,022,761	19.059			19.059
Trivoli	1,052,941	16.178			16.178
Valley	3,703,608		18.447		18.447
Wilson	5,810,148	1.086	9.773	0.692	11.551

FIRE DISTRICTS		
	Value	Levy
Beverly Fire	202,965	4.748
Hedville-Bavaria	1,981,539	4.926
Ellsworth Fire #1	3,455,261	2.565
Ellsworth Fire #2	6,810,913	1.499
Empire Fire	1,770,961	1.365
McPherson Fire #2	2,925,744	2.463
Rice Co Rural Fire #1	4,075,702	2.595

Cemeteries		
	Value	Levy
Buckeye Cemetery	2,075,639	1.966
Geneseo Cemetery	2,192,588	0.362
Kansas Cemetery	1,003,608	2.748

Watershed		
	Value	Levy
Upper Little Ark #95	215,822	3.980

Central Kansas Library		
	Value	Levy
General	54,016,607	1.606

UNIFIED SCHOOL DISTRICTS					
	USD 307	USD 327	USD 112	USD 400	USD 444
Valuation-Other	1,199,349	32,188,816	34,423,741	2,855,797	83,604
Valuation - General	1,141,198	28,377,140	32,545,918	2,344,969	79,004
General	20.000	20.000	20.000	20.000	20.000
Gen. Supp.	26.472	23.069	14.122	23.006	14.106
Capital Outlay		1.992	3.455	1.730	7.403
Bond I	9.562		7.950	9.670	5.275
Recreation					0.799
<b>Totals</b>	<b>56.034</b>	<b>45.061</b>	<b>45.527</b>	<b>54.406</b>	<b>47.583</b>

ONEOK BUSHTON PROCESSING, INC  
 1900 Delrock RD  
 Rowlett, TX 75088  
 00000 COUNTY RD  
 Lorraine, KS 67459

Function: 3311 Petroleum refin Sfx:  
 Activity: 3110 Primarily plant or factory-type  
 Ownership: 1100 Private-fee simple  
 Site: 6000 Developed site - with buildings

Prop Class: C Commercial & Industrial - C  
 Living Units:  
 Zoning:  
 Neighborhood: 930  
 Economic Adj. Factor:  
 Map / Routing:  
 Tax Unit Group: 090

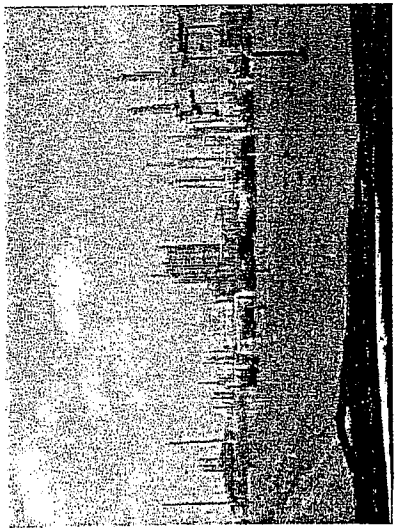


Image Date: 08/20/2008

Topography: Level - 1  
 Utilities: All Public - 1  
 Access: Paved Road - 1  
 Fronting: Secondary Artery - 2  
 Location: Neighborhood or Spot - 6  
 Parking Type: On and Off Street - 3  
 Parking Quantity: Adequate - 2  
 Parking Proximity: On Site - 3  
 Parking Covered:  
 Parking Uncovered:

S31 T17 R09W ACRES 80.9 , BEG 624.36W  
 OF SE COR SE4 TH  
 W2048.49' N1526.65' E986.75' N  
 361.06' E1066.72' S1694.62' TO POB LESS RW

Date	Time	Code	Reason	Appraiser	Contact	Comp
01/28/2012	11:09 AM	7		CWM		
01/28/2012	11:09 AM	1		CWM		

Date	Type	Sale Amount	Src	Validity	Inst Type	COV

Number	Amount	Type	Issue Date	Status	% Comp

Tax Year	Hearing Date	Appeal Level	Case Number	Final Action	Results Code	Hearing Value
2008	04/30/2008	Informal Appeal	0000000552	A	B6	13,891,360

Cls	Land	Building	Total	Clis	Land	Building	Total
C	56,940	37,212,430	37,269,370	C	56,940	16,211,740	16,268,680
A	3,170	0	3,170	A	2,930	.0	2,930
<b>Total</b>	<b>60,110</b>	<b>37,212,430</b>	<b>37,272,540</b>	<b>Total</b>	<b>59,870</b>	<b>16,211,740</b>	<b>16,271,610</b>

Prop-NC; AN; Prop-Com: REFINERY REMODELED IN 2007 AND AGAIN IN 2011; 2012 MARKET VALUE WITH OUT SB317 or HB2501 PASSING. App-Com: 0000000552-

Method	Type	AC/ISF	Eff	FF	Depth	D-Fact	Inf1	Fact1	Inf2	Fact2	OVRD	Rsn	Clis	Model	Base Size	Base Val	Inc Val	Dec Val	Value Est
Acre	8-Other Site - 8													4	1.00	1,500.00	900.00	900.00	56,940

Total Market Land Value 5f

EWCENTRAL Property Record Card

Parcel ID: 027-179-31-0-00-00-001.00-E Quick Ref: R5936 Tax Year: 2012 Run Date: 1/31/2012 5:54:17 PM 6

OWNER NAME AND TAXING AGENCY ADDRESS  
 UNION CARBIDE CORPORATION  
 39 OLD RIDGEBURY ROAD  
 DANBURY, CT 06810-5113  
 PROPERTY ADDRESS  
 00000 COUNTY RD  
 Lorraine, KS 67459  
 00000 COUNTY RD.  
 BU, KS BU

No Image Available

FUNCTIONS AND USES  
 Function: 3311 Petroleum refin Sfx:  
 Activity: 3110 Primarily plant or factory-type  
 Ownership: 1100 Private-fee simple  
 Site: 6000 Developed site - with building

GENERAL PROPERTY INFORMATION  
 Prop Class: C Commercial & Industrial - C  
 Living Units:  
 Zoning:  
 Neighborhood: 930  
 Economic Adj. Factor: 85  
 Map / Routing:  
 Tax Unit Group: 090

Image Date:

PROPERTY FACTS  
 Topography: Level - 1  
 Utilities: All Public - 1  
 Access: Paved Road - 1  
 Fronting: Secondary Artery - 2  
 Location: Neighborhood or Spot - 6  
 Parking Type: On and Off Street - 3  
 Parking Quantity: Adequate - 2  
 Parking Proximity: On Site - 3  
 Parking Covered:  
 Parking Uncovered:

TRAIL DESCRIPTION  
 S31, T17, R09W

INSPECTION HISTORY  
 Date Time Code Reason Appraiser Contact Code  
 01/25/2012 10:59 AM 7 CWM  
 01/25/2012 10:59 AM 1 CWM

SALE INFORMATION  
 Date Type Sale Amount Src Validity Inst Type COV

FINANCIALS  
 Number Amount Type Issue Date Status % Comp

PROPERTY FACTS

Tax Year	Hearing Date	Appeal Level	Case Number	Status	Final Action	Results Code	Hearing Value
C		Building	5,875,790		0		6,347,540
		Land	0		0		6,347,540
		Total	5,875,790		0		6,347,540
Total			5,875,790	Total	0		6,347,540

PROPERTY FACTS  
 GenCom: UNION CARBIDE CORPORATION PROPERTY TAX SECTION G-3 PRAXAIR INC., PROPERTY TAX SECTION 39 OLD RIDGEBU, Prop-NC: AN;  
 Prop-Com: 2012 MARKET VALUE WITH OUT SB317 or HB2501 PASSING

PROPERTY INFORMATION

Method	Type	AC/SF	Eff	FF	Depth	D-Fact	Inf1	Fact1	Inf2	Fact2	OVRD	Rsn	Cls	Model	Base Size	Base Val	Inc Val	Dec Val	Value Est	

Total Market Land Value

## Kansas Legislature

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Ne:

## 79-503a

## Chapter 79.--TAXATION

## Article 5.--RULES FOR VALUING PROPERTY

**79-503a. Fair market value defined; allowable variance; factors to be considered in determining fair market value; generally accepted appraisal procedures to be utilized.** "Fair market value" means 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, assuming that the parties are acting without undue compulsion. In the determination of fair market value of any real property which is subject to any special assessment, such value shall not be determined by adding the present value of the special assessment to the sales price. For the purposes of this definition it will be assumed that consummation of a sale occurs as of January 1.

Sales in and of themselves shall not be the sole criteria of fair market value but shall be used in connection with cost, income and other factors including but not by way of exclusion:

- (a) The proper classification of lands and improvements;
- (b) the size thereof;
- (c) the effect of location on value;
- (d) depreciation, including physical deterioration or functional, economic or social obsolescence;
- (e) cost of reproduction of improvements;
- (f) productivity;
- (g) earning capacity as indicated by lease price, by capitalization of net income or by absorption or sell-out period;
- (h) rental or reasonable rental values;
- (i) sale value on open market with due allowance to abnormal inflationary factors influencing such values;
- (j) restrictions imposed upon the use of real estate by local governing bodies, including zoning and planning boards or commissions; and
- (k) comparison with values of other property of known or recognized value. The assessment-sales ratio study shall not be used as an appraisal for appraisal purposes.

The appraisal process utilized in the valuation of all real and tangible personal property for ad valorem tax purposes shall conform to generally accepted appraisal procedures which are adaptable to mass appraisal and consistent with the definition of fair market value unless otherwise specified by law.

**History:** L. 1982, ch. 391, § 2; L. 1990, ch. 346, § 3; L. 1995, ch. 254, § 5; L. 1997, ch. 126, § 42; L. 2003, ch. 156, § 4; July 1.

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EW County Appraiser/WAN  
01/25/2012 12:44 PM

To pn\_county\_appraiser@wan.kdor.state.ks.us  
cc  
bcc  
Subject Fw: Bushton

----- Forwarded by EW County Appraiser/WAN on 01/25/2012 12:44 PM -----

"Mark Andrews" <markandrews@keatax.com>

To <EW\_County\_Appraiser@wan.kdor.state.ks.us>

01/25/2012 10:37 AM

cc  
Subject RE: Bushton

Carl, the project at Bushton is a Y Grade expansion that includes A debutanizer and a deisobutanizer . Dollars spent equal \$24,005,423. I guess because you classify this as real estate that it doesn't qualify for the Equipment exemption that Kansas started offering on anything added after July 2006?

Mark Andrews  
P: 469.298.1594  
F: 469.298.1595



**From:** EW\_County\_Appraiser@wan.kdor.state.ks.us  
[mailto:EW\_County\_Appraiser@wan.kdor.state.ks.us]  
**Sent:** Wednesday, January 25, 2012 7:33 AM  
**To:** Mark Andrews  
**Subject:** Re: Bushton

Mark  
Thank you for your help again this year, I will wait to complete the appraisal until you confirm all was delivered.  
Have a Great Day !!  
Carl

16-6

House Status: Adjourned until Wednesday, 01 February 2012 at 11:00 a.m.  
Senate Status: Adjourned until Tuesday, 31 January 2012 at 02:30 p.m.

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Article 2. - PROPERTY EXEMPT FROM TAXATION

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**79-223. Same; certain commercial and industrial machinery and equipment.** (a) It is the purpose of this section to promote, stimulate, foster and encourage new investments in commercial and industrial machinery and equipment in the state of Kansas, to contribute to the economic recovery of the state, to enhance business opportunities in the state, to encourage the location of new businesses and industries in the state as well as the retention and expansion of existing businesses and industries and to promote the economic stability of the state by maintaining and providing employment opportunities, thereby contributing to the general welfare of the citizens of the state, by exempting from property taxation all newly purchased or leased commercial and industrial machinery and equipment, including machinery and equipment transferred into this state for the purpose of expanding an existing business or for the creation of a new business.

(b) The following described property, to the extent specified by this section, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

*First.* Commercial and industrial machinery and equipment acquired by qualified purchase or lease made or entered into after June 30, 2006, as the result of a bona fide transaction not consummated for the purpose of avoiding taxation.

*Second.* Commercial and industrial machinery and equipment transported into this state after June 30, 2006, for the purpose of expanding an existing business or creation of a new business.

(c) Any purchase, lease or transportation of commercial and industrial machinery and equipment consummated for the purpose of avoiding taxation shall subject the property to the penalty provisions of K.S.A. 79-1422 and 79-1427a, and amendments thereto. The county appraiser shall not reclassify any property that is properly classified for property tax purposes within subclass (5) of class 2 of section 1 of article 11 of the constitution of the state of Kansas.

(d) As used in this section:

(1) "Acquired" shall not include the transfer of property pursuant to an exchange for stock securities, or the transfer of assets from one going concern to another due to a merger, reorganization or other consolidation;

(2) "commercial and industrial machinery and equipment" means property classified for property tax purposes within subclass (5) of class 2 of section 1 of article 11 of the constitution of the state of Kansas;

(3) "qualified lease" means a lease of commercial and industrial machinery and equipment for not less than 30 days for fair and valuable consideration where such machinery and equipment is physically transferred to the lessee to be used in the lessee's business or trade; and

(4) "qualified purchase" means a purchase of commercial and industrial machinery and equipment for fair and valuable consideration where such machinery and equipment is physically transferred to the purchaser to be used in the purchaser's business or trade.

(e) The secretary of revenue is hereby authorized to adopt rules and regulations to administer the provisions of this section.

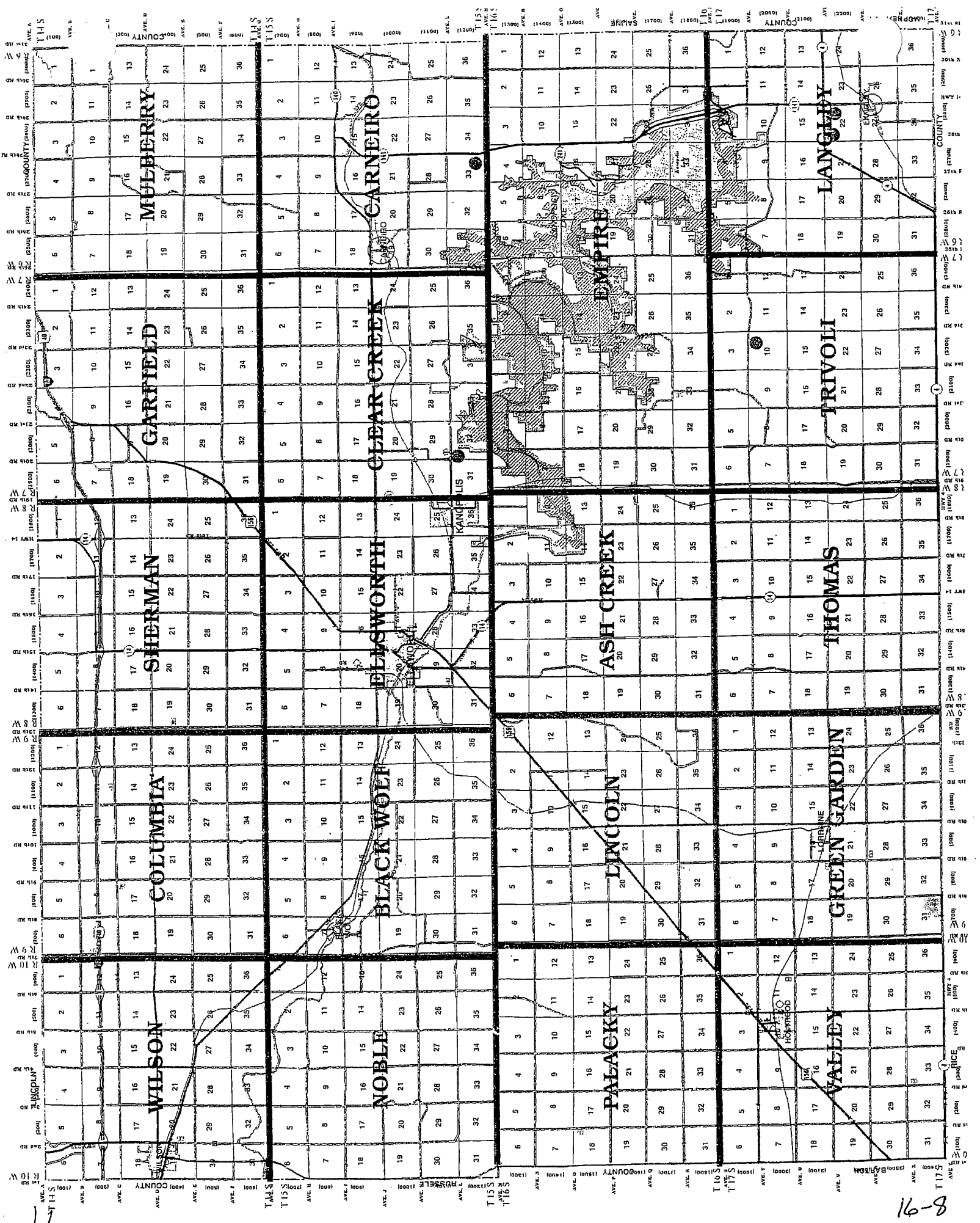
**History:** L. 2006, ch. 205, § 1; L. 2008, ch. 182, § 18; July 1.

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Article 2. - PROPERTY EXEMPT FROM TAXATION

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ELLSWORTH COUNTY, KANSAS 2009



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