



2015 HTC



Property Valuation, Assessment and Tax Policy in Kansas

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KS Department of Revenue

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PVD

To have and exercise general supervision over the administration of the assessment and tax laws of the state (K.S.A. 79-1404, First)

...to administer and supervise a statewide program of reappraisal of all real property located within the state (K.S.A. 79-1476)

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PVD

- County Assistance and Compliance (47% of staff)
 - Annual Procedural, Statutory and Statistical Compliance Review
 - Ratio (Statistical Review)
 - <http://www.ksrevenue.org/pvdratiostats.html>*
- Education and Appraiser Certification
 - 2014 – 84 classes and workshops / 1,242 students
 - 215 eligible to be appointed as county appraiser
 - 171 Registered Mass Appraiser Designation(RMA)

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PVD

- Computer Assisted Mass Appraisal (CAMA) Section
 - Support, training, maintenance and enhancements for the one prescribed valuation system for real property
 - Open Records for Kansas Appraisers (ORKA) and Statewide Property Data Base
- GIS (manages ORKA)
- Public Utility Section (12% of statewide value)
 - <http://www.ksrevenue.org/pvdpublic-util.html>*

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PVD

- Abstract / Statistics

<http://www.ksrevenue.org/pvdstatistics.html>

- Statewide Tax Unit Boundary Map

http://www.kansasgis.org/catalog/index.cfm?data_id=1261&show_cat=1

- Value and Tax by County

<http://www.ksrevenue.org/PVDMap.html>

- Personal Property Section

- Oil and Gas Section

- Agricultural Use Section

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History of "Reappraisal"

- 1985 Kansas Legislature K.S.A. 79-1476, that provided for a statewide reappraisal of all real estate with a completion date of January 1, 1989
- 1986 KS voters passed a constitutional amendment establishing a classified property tax system with an implementation date of January 1, 1989
- 1992, KS voters passed a constitutional change to the classification system that became effective for the tax year of 1993.

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Constitution – Article 11

Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation.

- “Ad Valorem” Property Tax System
- Value = Market Value for all but land devoted to agricultural use and commercial and industrial machinery and equipment
- Rate = assessment rate (percentage of value)

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Classification

Class 1 – Real Property

<u>Subclass</u>	<u>Assmnt</u>	<u>Value</u>
Residential	11.5%	Market
Ag Land	30.0%	Agric. Income
Vacant Lots	12.0%	Market
Not-for-Profit	12.0%	Market
Public Utility	33.0%	Market
Comm/Industrial	25.0%	Market
Other	30.0%	Market

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Classification

Class 2 – Tangible Personal Property

<u>Subclass</u>	<u>Assmnt</u>	<u>Value</u>
Residential Mobile Homes	11.5%	Market
Mineral Leaseholds	30.0%	Market
Low Production	25.0%	Market
Public Utility	33.0%	Market
Motor Vehicles	30.0%	Market
CIME	25%	Retail cost when new
Other	30%	Market

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Classification

Subclass	Assmnt Rate	Levy	ETR	Appraised Value	Tax \$
Residential	11.5%	0.131	1.51%	\$100,000	\$1,507
Commercial	25.0%	0.131	3.28%	\$100,000	\$3,275
Utility	33.0%	0.131	4.32%	\$100,000	\$4,323

Classification is determined annually as of January 1 by the county appraiser (by PVD for operating Utility property)

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Classification

- Land Devoted to Agricultural Use (K.S.A. 79-1476)
 - Ag Land - 30% of Use Value
 - Vacant Lots – 12% of Market Value
- Market Value vs. Use Value
 - Highest and Best Use vs. Actual Use

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Classification

- Real vs. Personal (K.S.A. 79-102)
 - "real property," "real estate," and "land," ... shall include not only the land itself, but all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto
 - "personal property" shall include every tangible thing which is the subject of ownership, not forming part or parcel of real property

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Real vs. Personal

- CIME is Exempt from property taxes if acquired or transported in to the state after June 30, 2006 (K.S.A. 79-223)
- "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
- Complex Industrial Property (estimate 35-40 properties)

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Commercial and Industrial Machinery and Equipment (CIME)

- **HB 2643 (K.S.A. 79-261)**
 - codify the original legislative intent of the 2006 CIME exemption
 - the county appraiser shall conform to the definitions in KS law and to the factors in the PVD PP Guide
 - If classification is not clear use 3-part fixture law test (annexation, adaptation, intent)

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Commercial and Industrial Machinery and Equipment (CIME)

- HB 2643 (K.S.A. 79-262)
 - IRB/EDX Projects
 - Owners notifies appraiser within 30 days of completion
 - Appraiser has 180 days to determine and notify the owner of the classification
 - The owner may appeal the classification to the board of tax appeals

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Commercial and Industrial Machinery and Equipment (CIME)

- HB 2643 (K.S.A. 79-5b01 – 5b05)
 - the county appraiser or the taxpayer may request PVD contract with an independent appraiser to classify and appraise defined complex industrial properties
 - Requests by October 15
 - County is responsible for all “reasonable and prior approved costs” of the appraisal
 - Appeal starts with PVD

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Local vs State Appraised

- State Appraised Public Utilities (K.S.A. 79-501)
 - Definition is independent of those used by KCC
 - Railroads
 - Telephone (landline)
 - Pipelines
 - Natural gas storage
 - Electrical generation and transmission
- Unit Value (value distributed by original cost to each taxing unit)
- Includes real and personal and tangible and intangible property
- Tax distributed the same as locally appraised property

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County Appraiser Qualifications

- County Appraisers are appointed for 4-year terms by county commission
- Must be appointed from the PVD list of qualified appraisers
 - three years of mass appraisal experience
 - successful completion of a comprehensive exam administered by PVD
 - hold one of four designations: (1) a certified general real property appraiser (KREAB), (2) RMA (KDOR) (3) RES (IAAO) or (4) CAE (IAAO)

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Appraiser Qualifications

Appraisal Experience	County Appraiser (Division of Property Valuation)	Certified Residential (KS Real Estate Appraisal Board)	Certified General (KS Real Estate Appraisal Board)
Work	6,000 hours mass appraisal	2,500 appraisal hours (no more than 25% from mass appraisal)	3,000 appraisal hours (no more than 25% from mass appraisal)
College Degree	No	Bachelor's Degree or Higher - Beginning 1/1/2015	Bachelor's Degree or Higher - Beginning 1/1/2015
Qualifying Appraisal Education	200 hours	200	300
Continuing Education	120 hrs every 4 years	28 hrs every 2 years	28 hours every 2 years
Case Studies/Exams	Residential, Commercial	None	None
Exams	PVD's Appraiser Eligibility Exam	Residential Classification Exam	Commercial Classification Exam

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Appraisal Standards

- Uniform Standards of Professional Appraisal Practice (USPAP)
 - Point of emphasis over the past three years
 - 2014 Legislation moved us to the current version of USPAP
 - Scope of Work Document is now required – details of the type and extent of research and analysis
 - Competency Rule
 - Complex and unique properties
 - How can PVD provide more assistance?

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Appraisal Process (Real Property)

- Annual appraisal as of January 1
- Taxpayer notification of value on or before March 1
- Market Value (K.S.A. 79-503A)
 - Cost Approach to Market Value (Marshall & Swift)
 - Sales Comparison (Market) Approach to Market Value
 - Income Approach to Market Value
- Mass Appraisal
 - Relies on the development and testing of models to value a universe of properties
 - Multiple regression analysis to determine variables and coefficients
 - Results in consistency in properties within the models

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Appraisal Process (Testing of Results)

- In 1992, the attorney general filed a lawsuit in Shawnee County District Court alleging that property values were not reasonably uniform or accurate on a statewide basis
- PVD conceded valuation problems, and further conceded that there was not a reliable method of measuring uniformity and accuracy
- Result – an award-winning sales ratio study program that was audited by legislative post audit and found to be meaningful and accurate.

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Ratio Study Results

- Sales Ratio – January 1 appraised value / post January 1 sale price
- PVD validation process independent of county sale review
- 15,000 + sales in the study
- Overall residential market median ratio of 97.3(Standards +/- 10)
- Overall commercial/industrial market median ratio of 93.3
- Total market median ratio of 97.1
 - Residential and Commercial compose about 74% of the assessed value in Kansas
- One County failed substantial compliance in 2013 and has taken action to address

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Appeal Process for Real Property

A Taxpayer May Select One of Two Annual Options to Appeal

- 1) Spring "Informal" or Equalization Appeals (K.S.A. 79-1448)
 - a) Appeal must be within 30 days subsequent to the date of the mailing of the valuation notice
 - b) *it shall be the duty of the county appraiser or the county appraiser's designee to initiate production of evidence to substantiate the valuation of such property, including the affording to the taxpayer of the opportunity to review the data sheet of comparable sales utilized in the determination of such valuation*
 - c) May 20 deadline for the final determination
 - d) *Any final determination shall be accompanied by a written explanation of the reasoning upon which such determination is based when such determination is not in favor of the taxpayer.*

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Appeal Process for Real Property

- 2) Payment Under Protest (K.S.A. 79-2005)
 - a) A written appeal may be filed at the time taxes are paid
 - b) The county appraiser shall within 15 days of the receipt of the protest schedule an informal meeting with the taxpayer or taxpayer representative
 - c) The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or the taxpayer's agent or attorney and may change the valuation of the taxpayer's property
 - d) If a change in value is made, the appraiser shall notify the taxpayer within 15 business days in writing of the results of the meeting

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Appeal Process for Real Property

Appeal of the County Level Appeal Determination

- 1) May appeal to the hearing officer or panel appointed pursuant to K.S.A. 79-1611
 - a) The board of county commissioners of each county may appoint at least one hearing officer or county hearing panel of not fewer than three individuals to hear and determine appeals from the final determination of classification and appraised valuation of real or personal property by the county appraiser
 - b) Hearing officers must be approved by PVD
- 2) May Appeal to the Small Claims Division of BOTA
- 3) May Appeal to the Regular Division of BOTA

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Appeal Results – County Level

2012 Tax Year	#	% of Total Appeals
Real Property Parcels	1,602,451	
Total Number of Appeals	26,097	1.63% of total parcels
Changes at the County Level	15,659	60.00% of appealed parcels
No change at the County Level	10,438	40.00% of appealed parcels

2013 Tax Year	#	% of Total Appeals
Real Property Parcels	1,609,943	
Total Number of Appeals	22,302	1.39% of total parcels
Changes at the County Level	13,636	61.14% of appealed parcels
No change at the County Level	8,666	38.86% of appealed parcels

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Ad Valorem Property Tax

- The property tax is the largest, single source of revenue in Kansas.
- It now generates \$4.5 billion per year.
- Property taxes are the main source of revenue to fund local services provided by cities, counties and other taxing subdivisions for roads, streets, parks, ambulance, fire and police protection, schools, community colleges and other services.

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Ad Valorem Property Tax

■ Statewide Levies

- K-12 schools (20 Mills) = \$590,417,563
- KS Education Building Fund (1 Mill) = \$31,782,946
- State Institutional Building Fund (.5 Mill) = \$15,891,473

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Ad Valorem Property Tax

■ Statewide Exemption

- Beginning 1997, up to 20,000 of appraised value for each residential parcel is exempt from the 20 mill school general fund levy.
- This is \$46 for most residential property owners.
- This exempts \$45,241,365 from K-12 schools.

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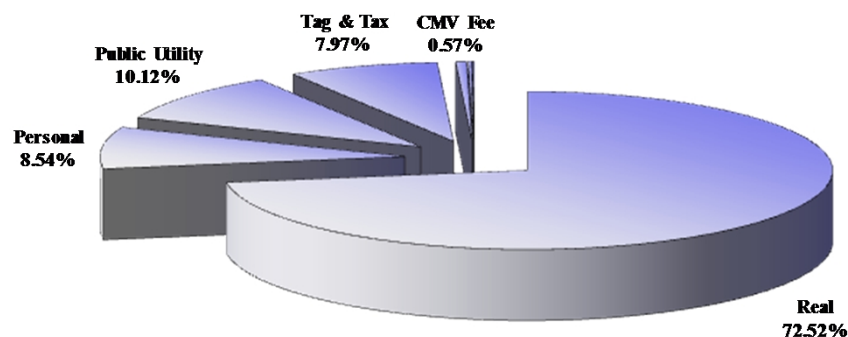
Tax Sources

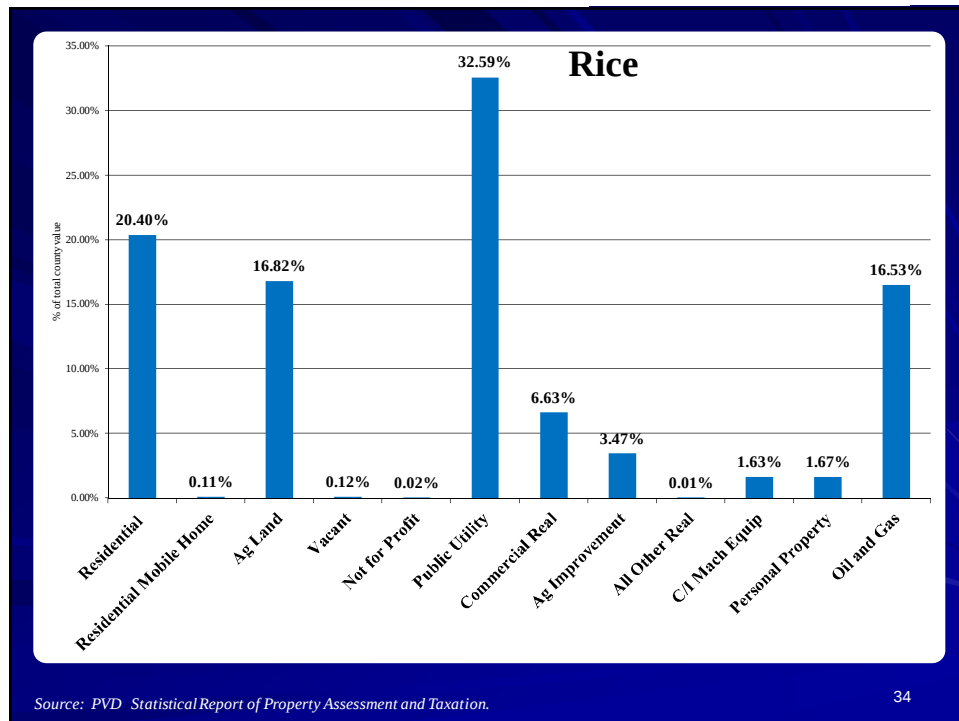
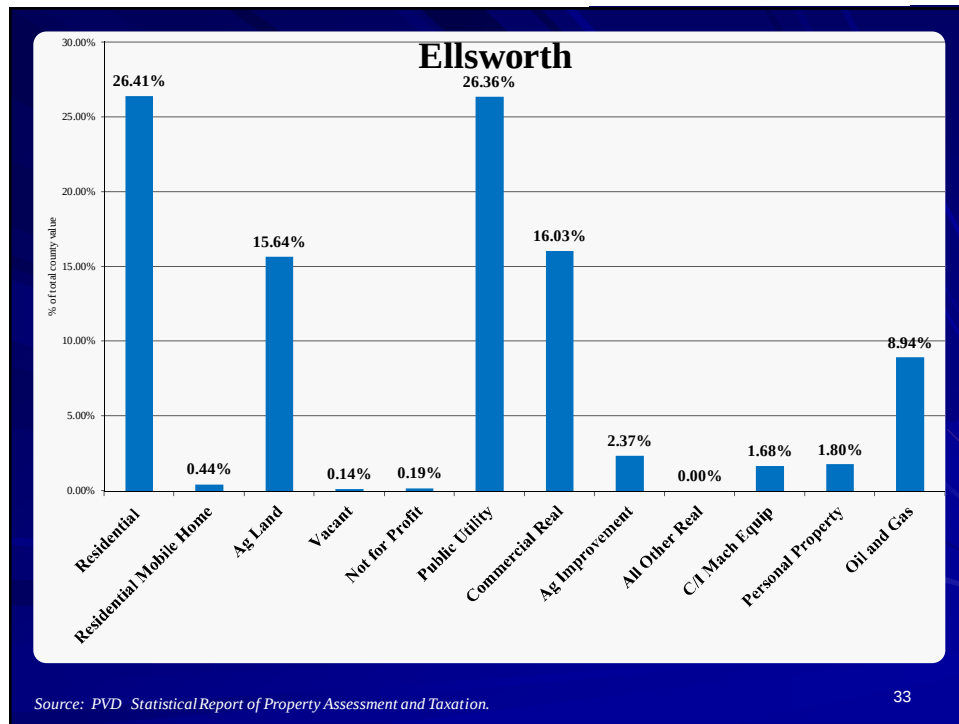
- Property tax
- Sales and Use taxes, if your voters approve, up to one cent; more if you go to the Legislature and ask for special authority.
- Intangibles taxes, although most have gone away.
- Transient Guest taxes

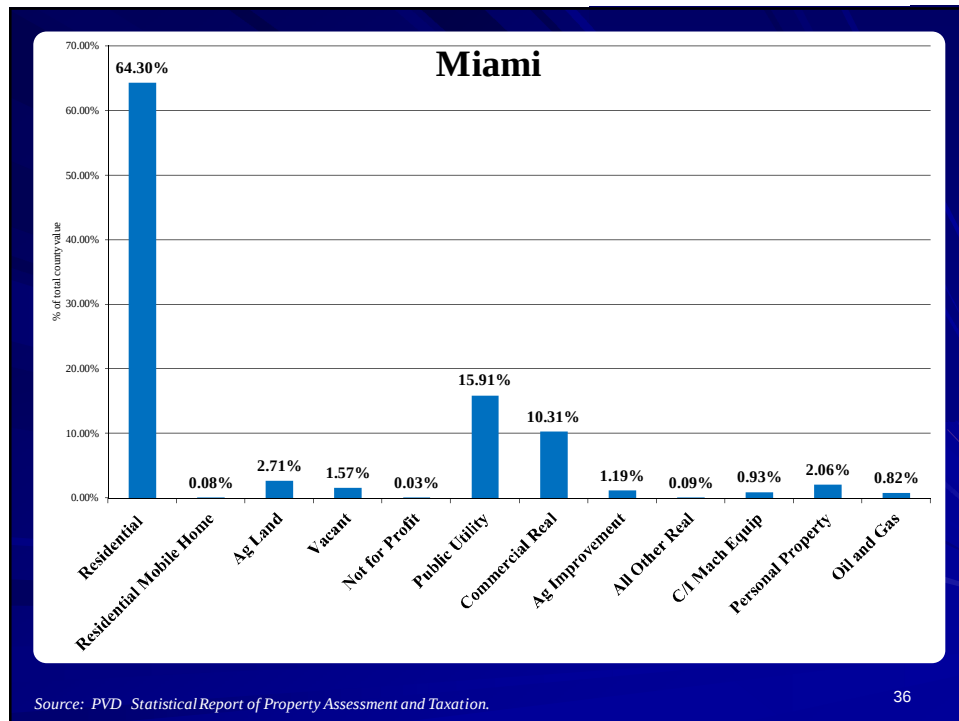
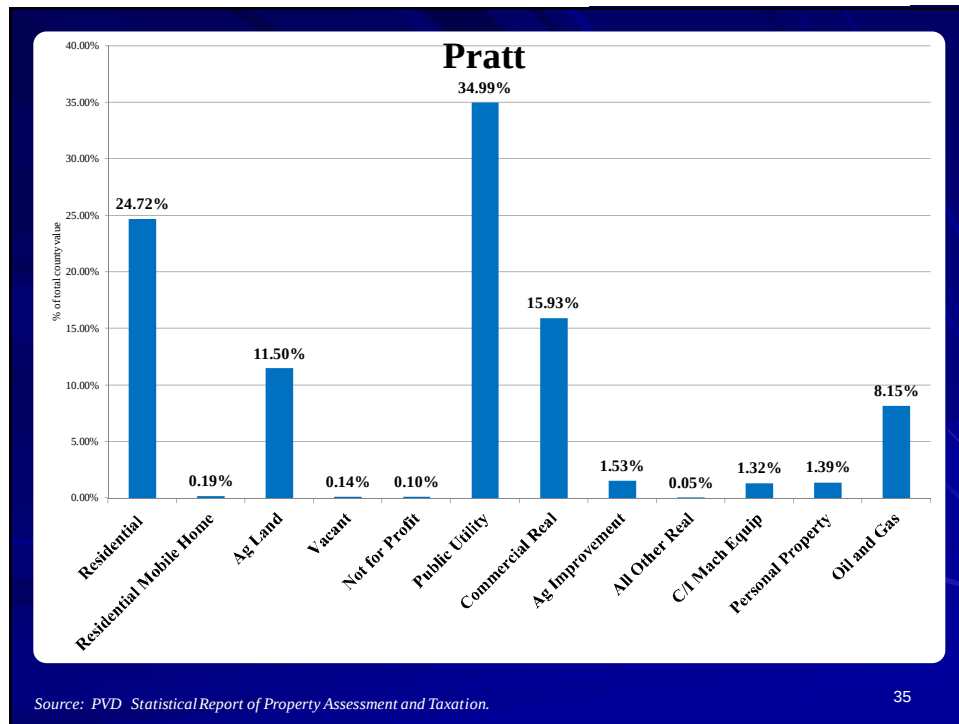
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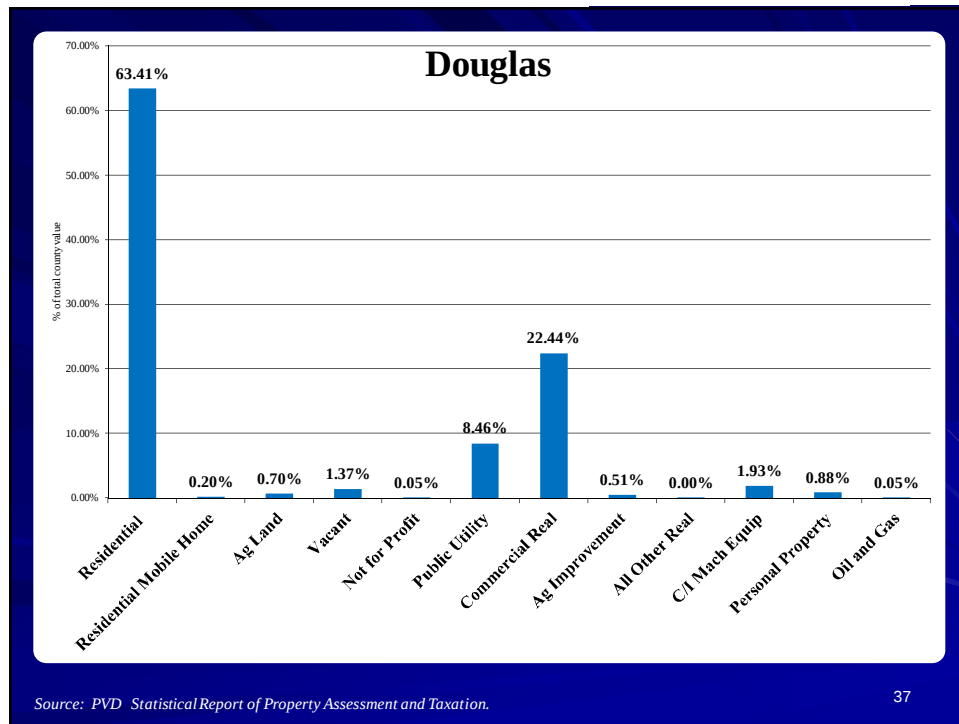
All tax expressed in millions of \$\$

Tax Type	Tax	Tax Type	Percent of Total
Real	3,321.52	Real	72.52%
Personal (incl. Penalty)	391.20	Personal	8.54%
Public Utility	463.70	Public Utility	10.12%
Tag & Tax Vehicle	364.98	Tag & Tax	7.97%
Comm Vehicle Fee	26.10	CMV Fee	0.57%
16/20M Vehicle	8.06	16/20M Vehicle	0.18%
Watercraft	4.90	Watercraft	0.11%
Total	4,580.45	Total	100.00%

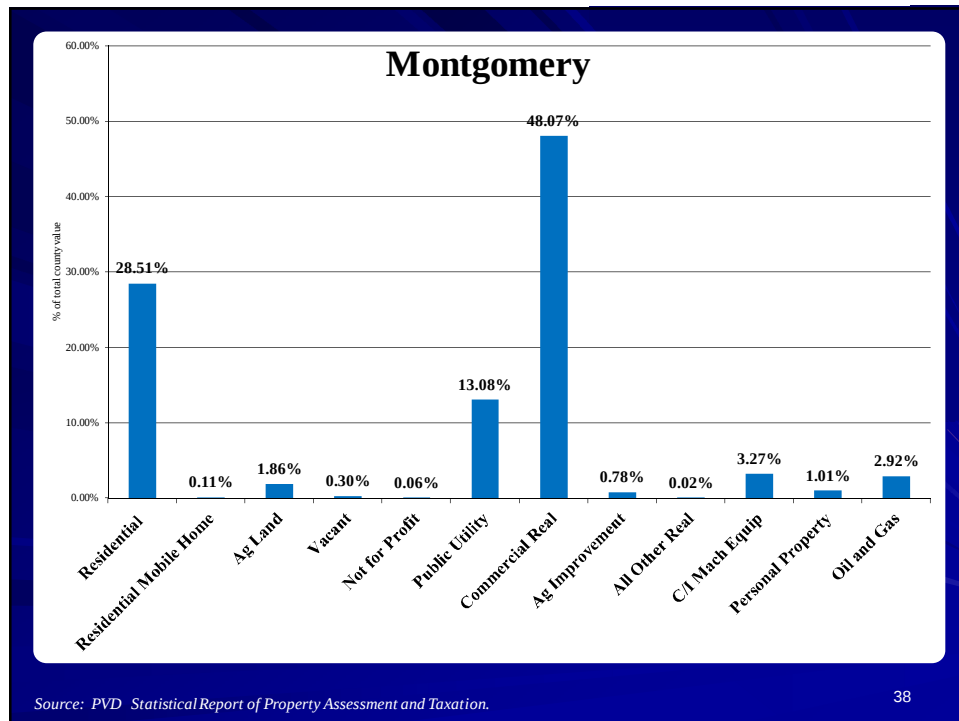




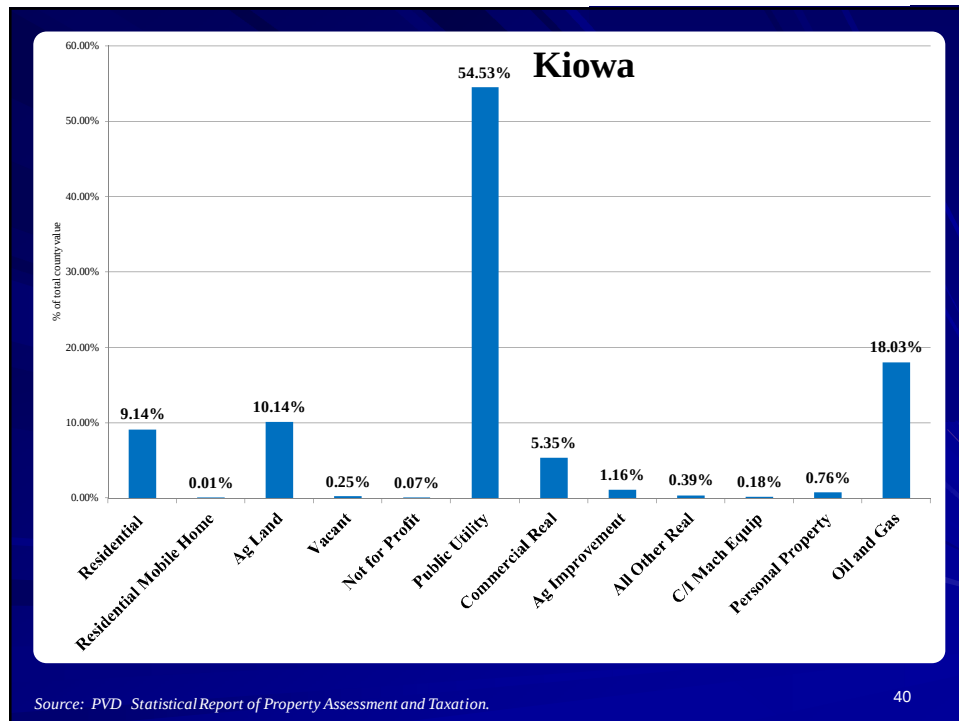
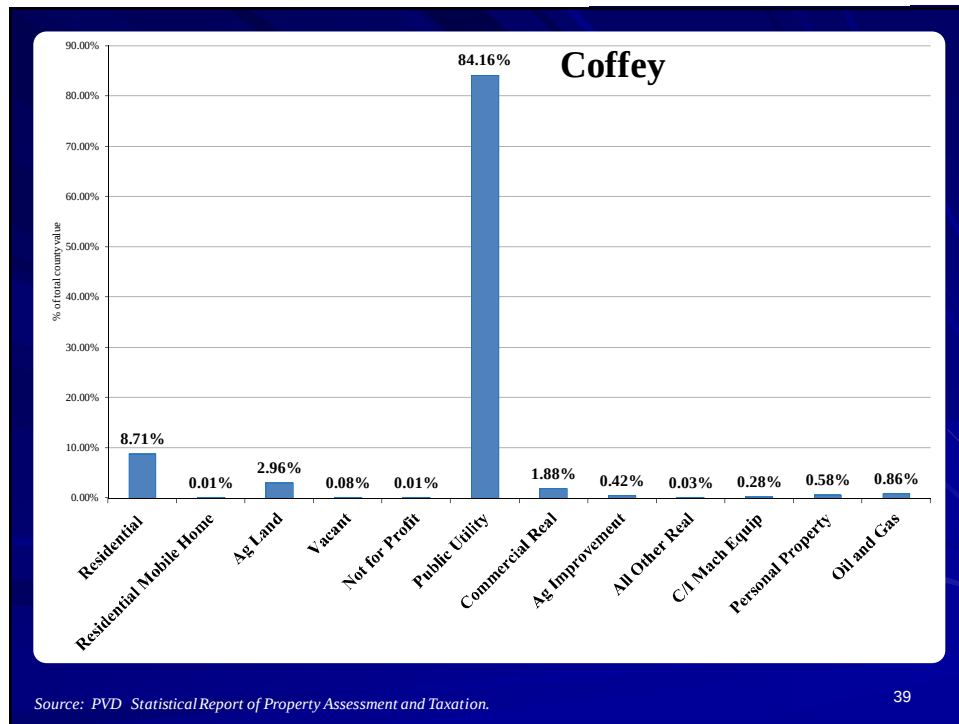


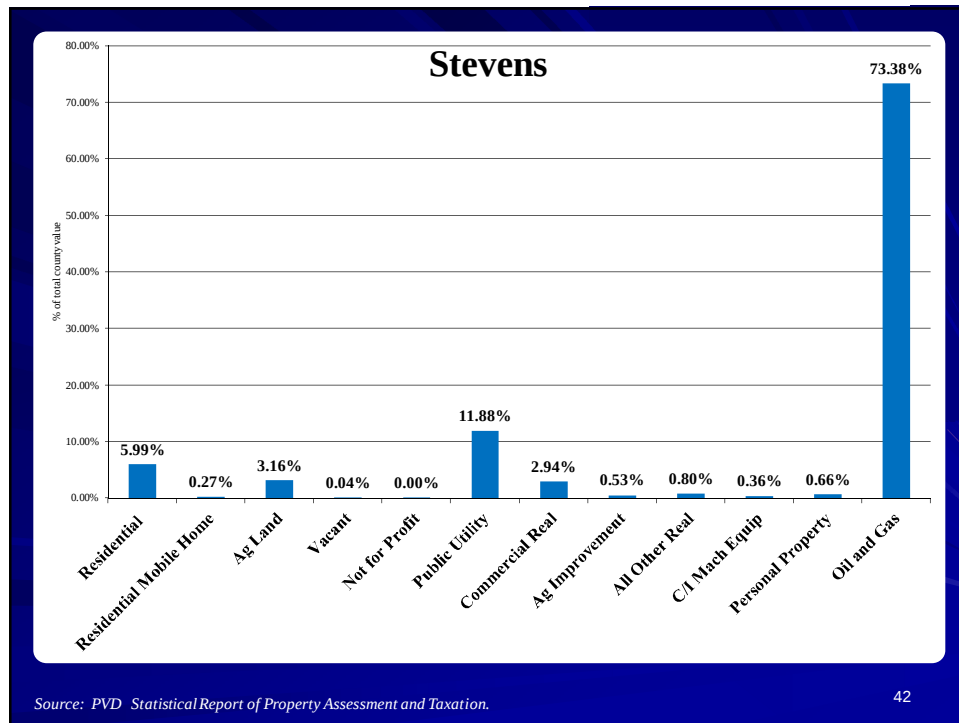
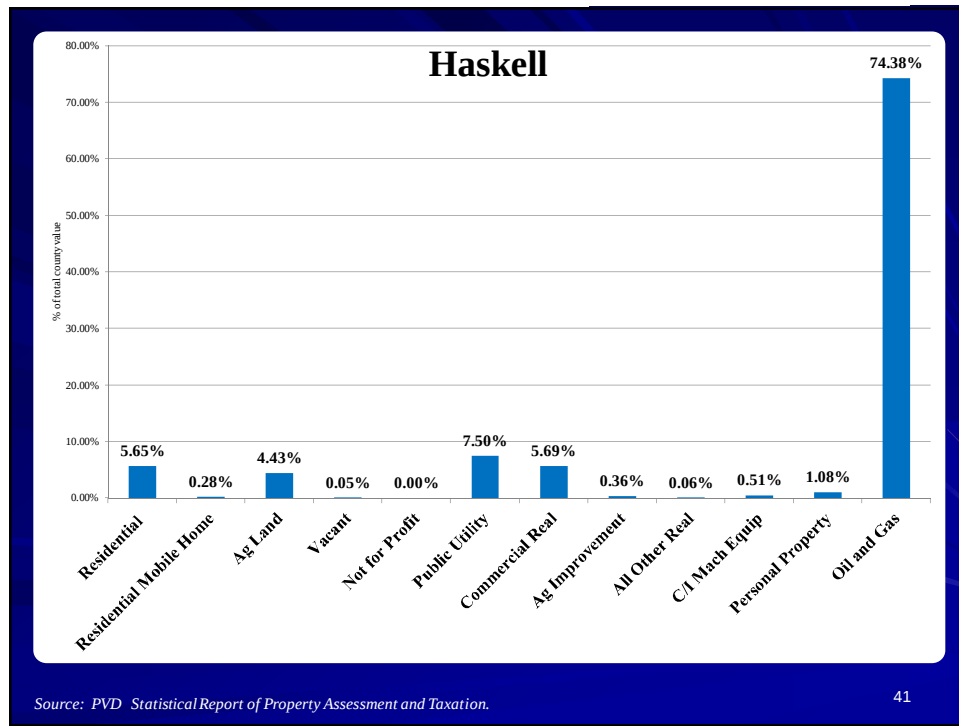


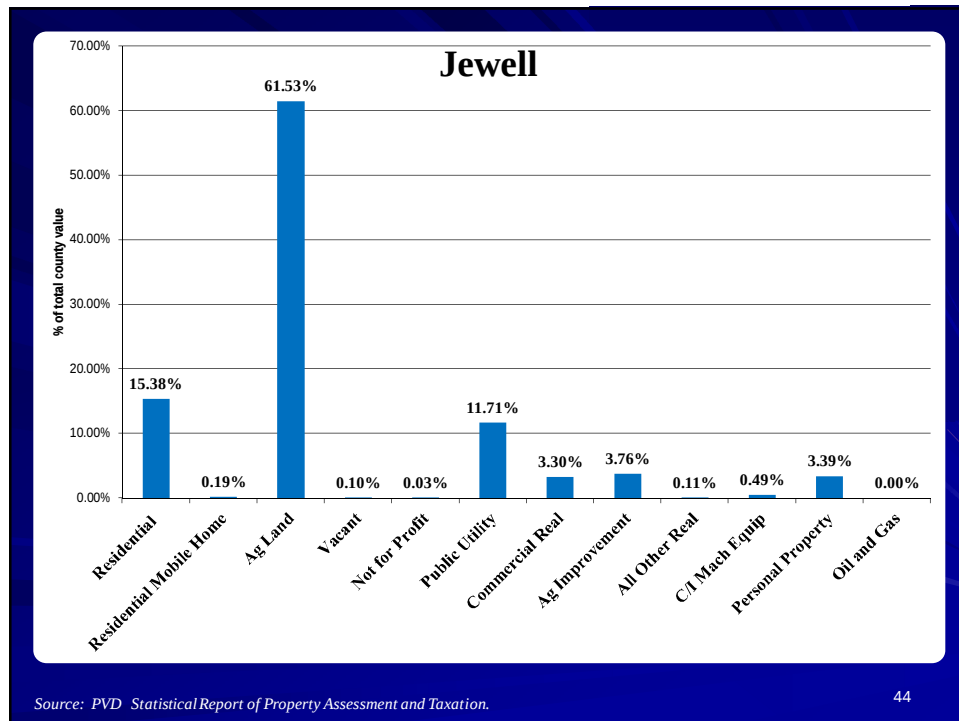
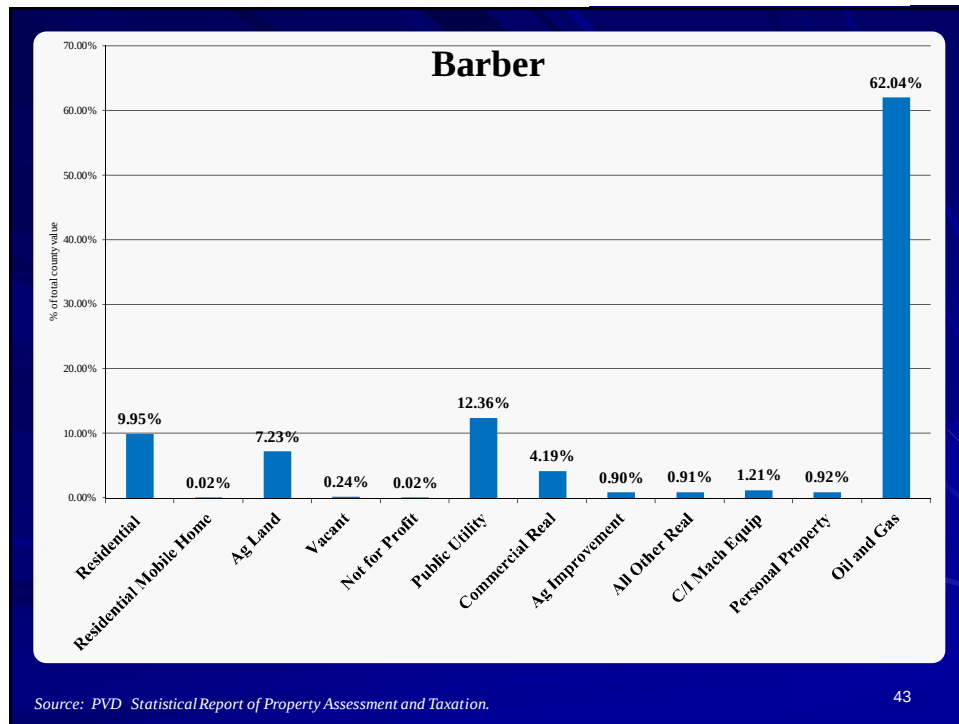
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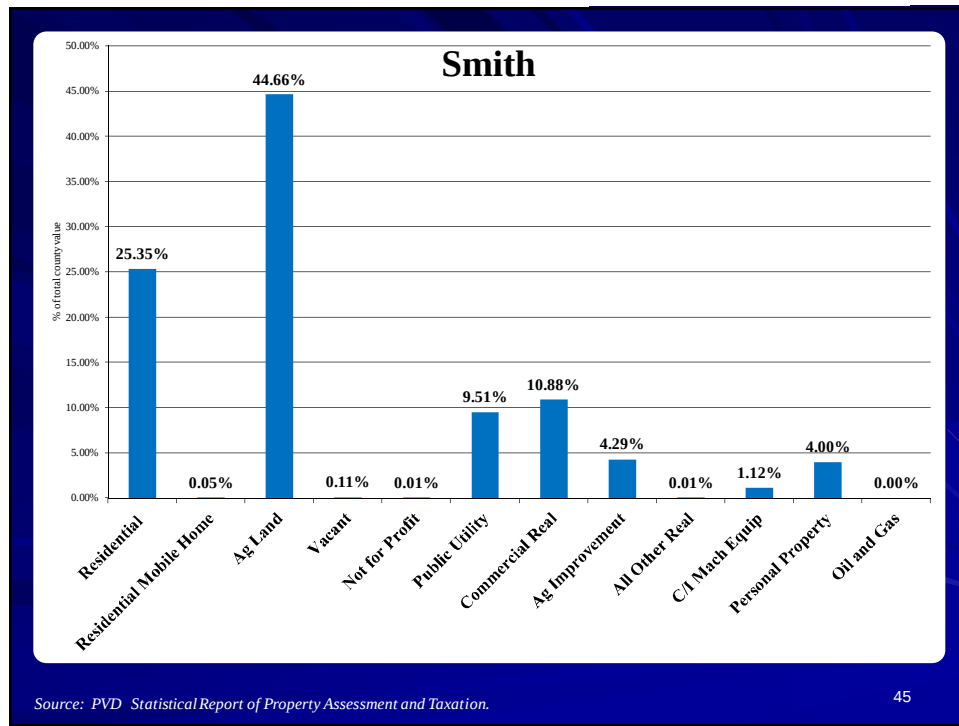


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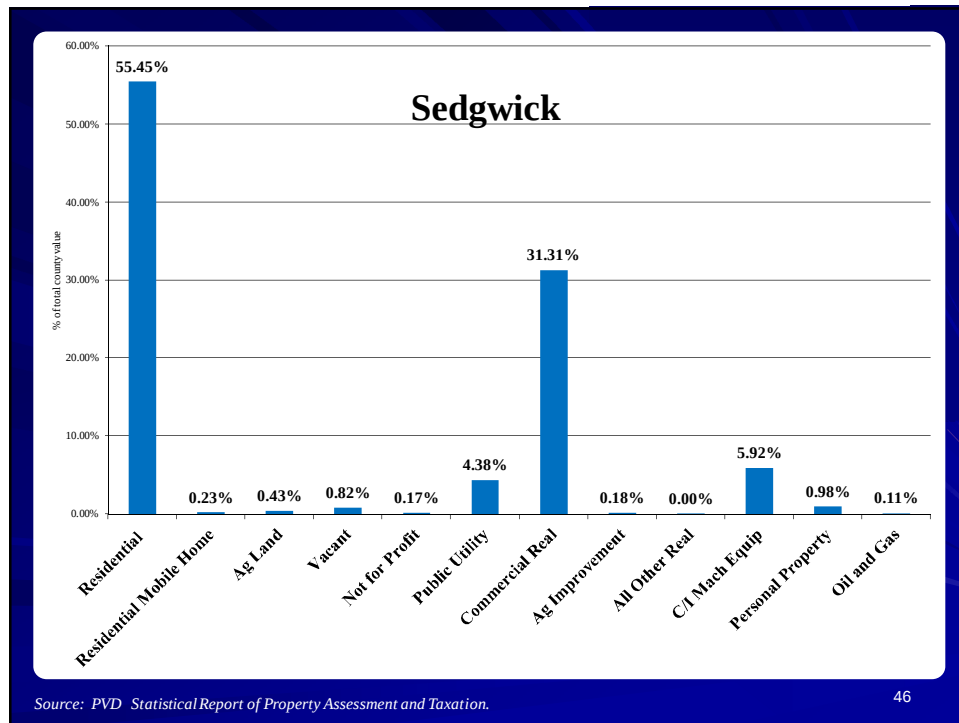




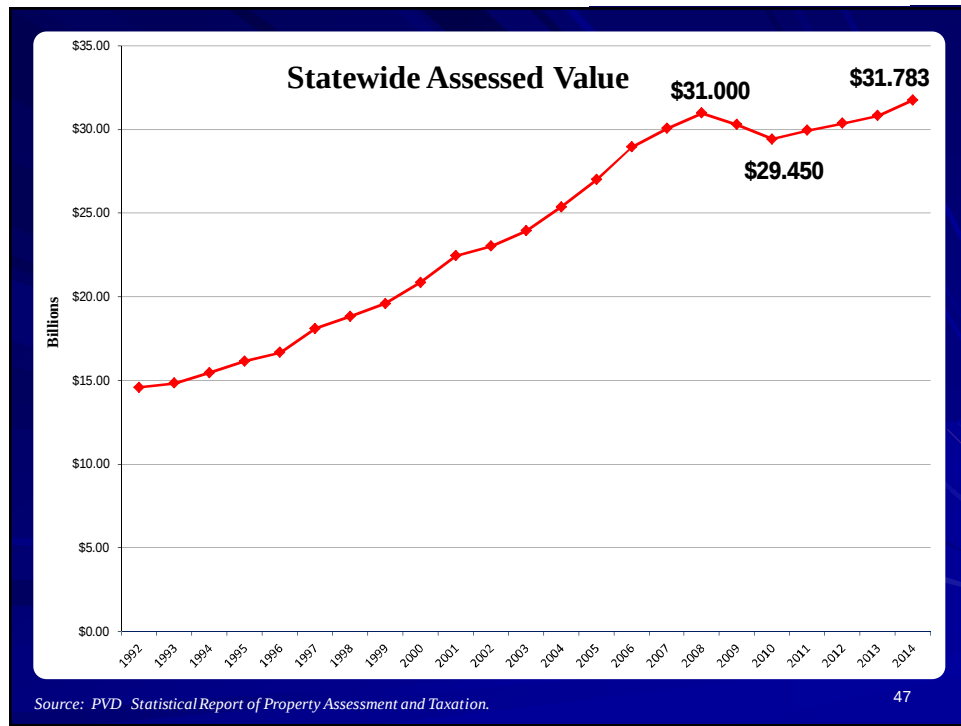




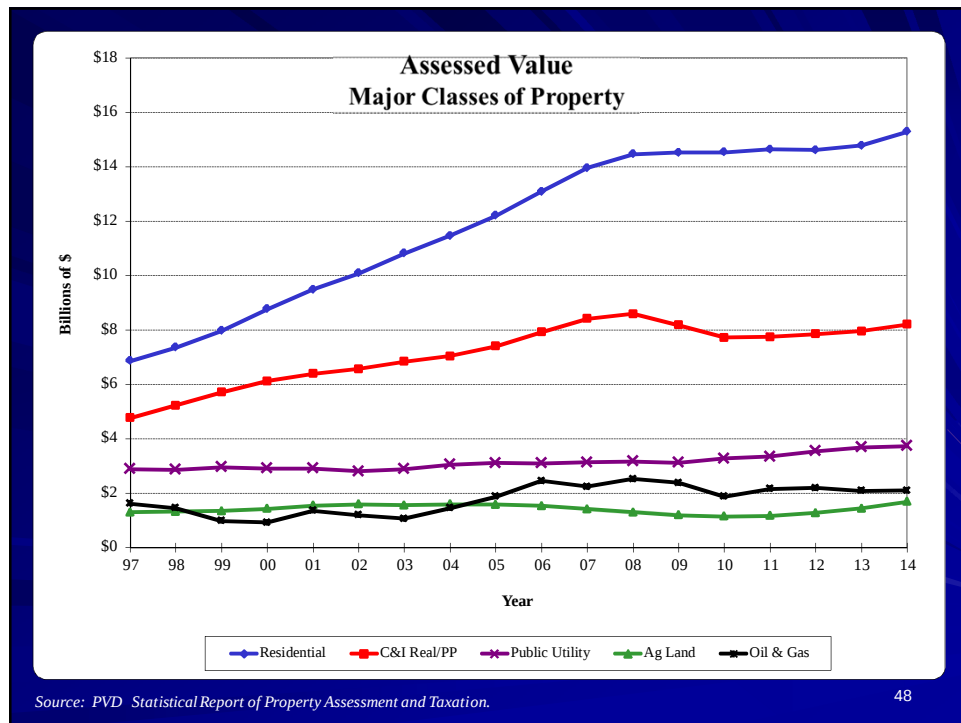
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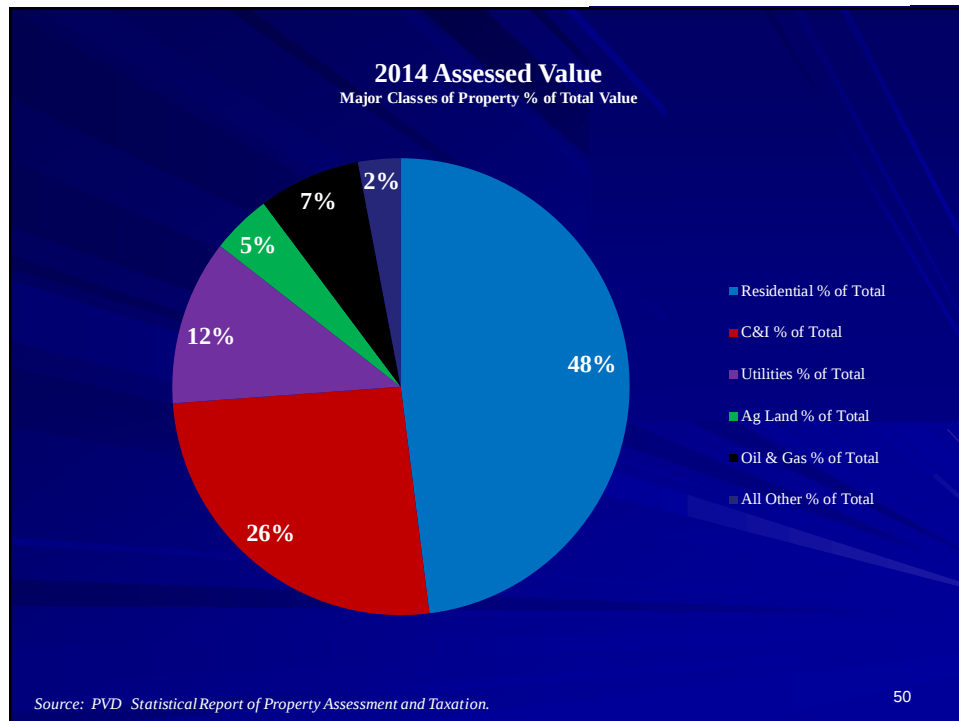
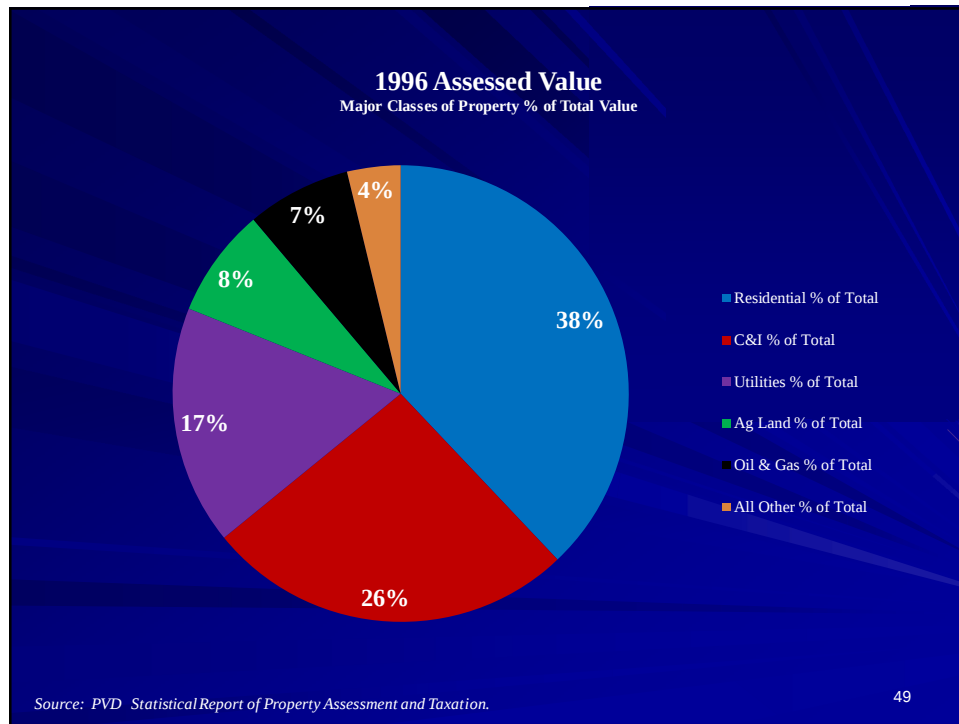
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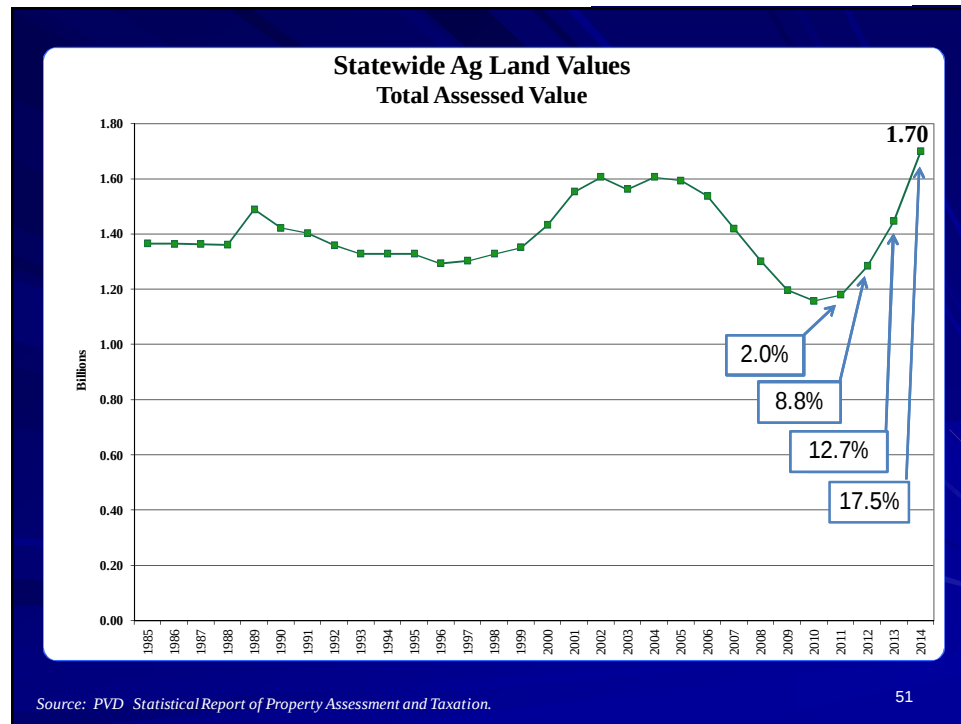


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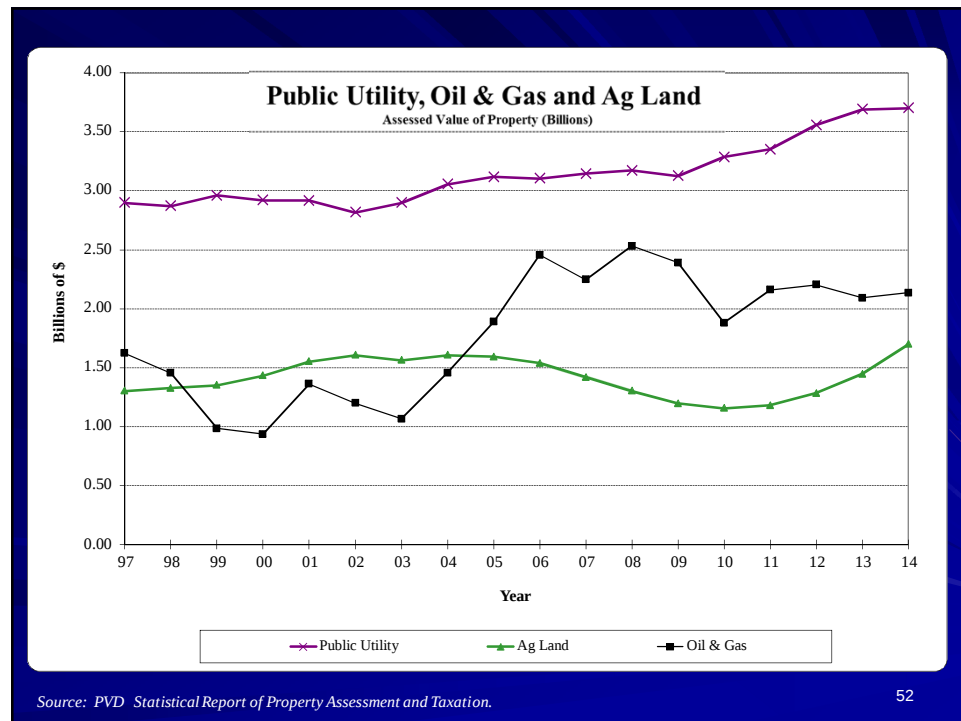


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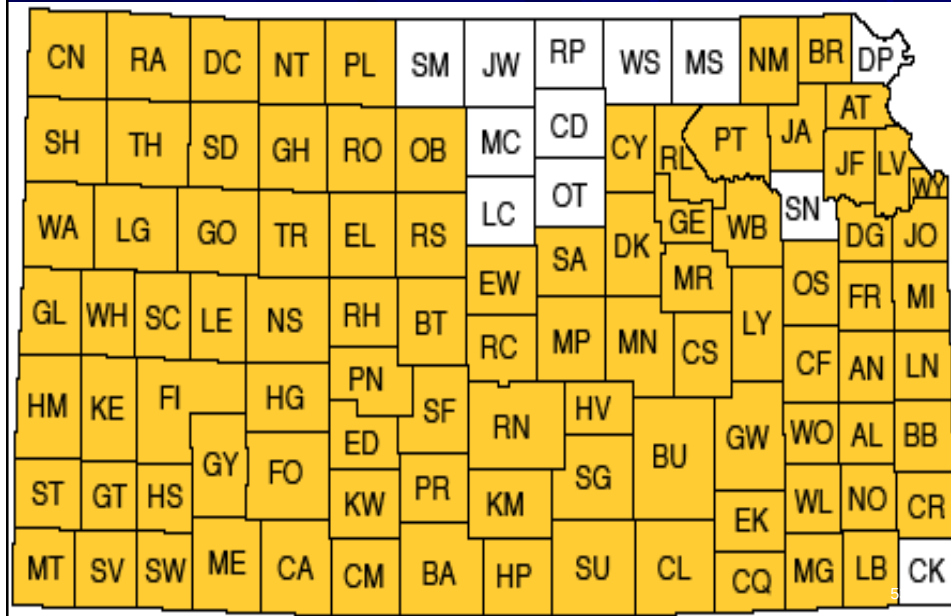


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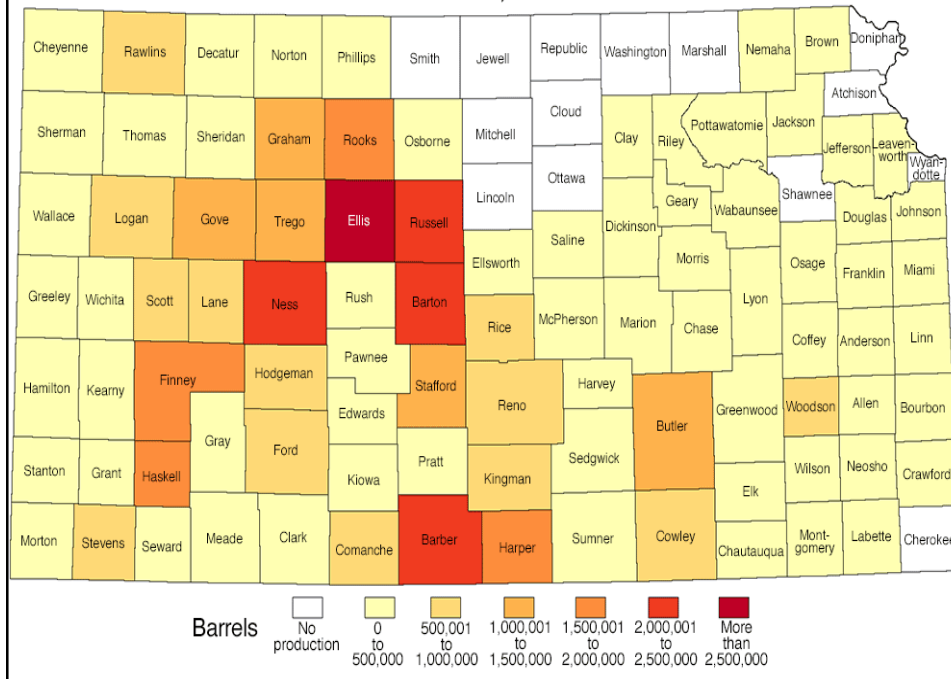


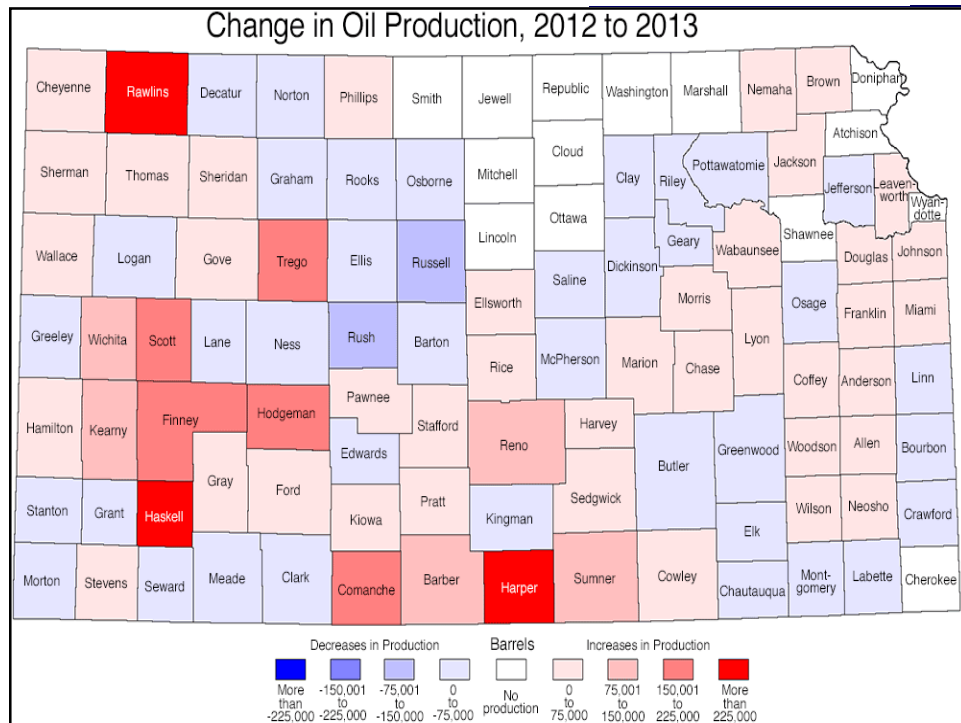
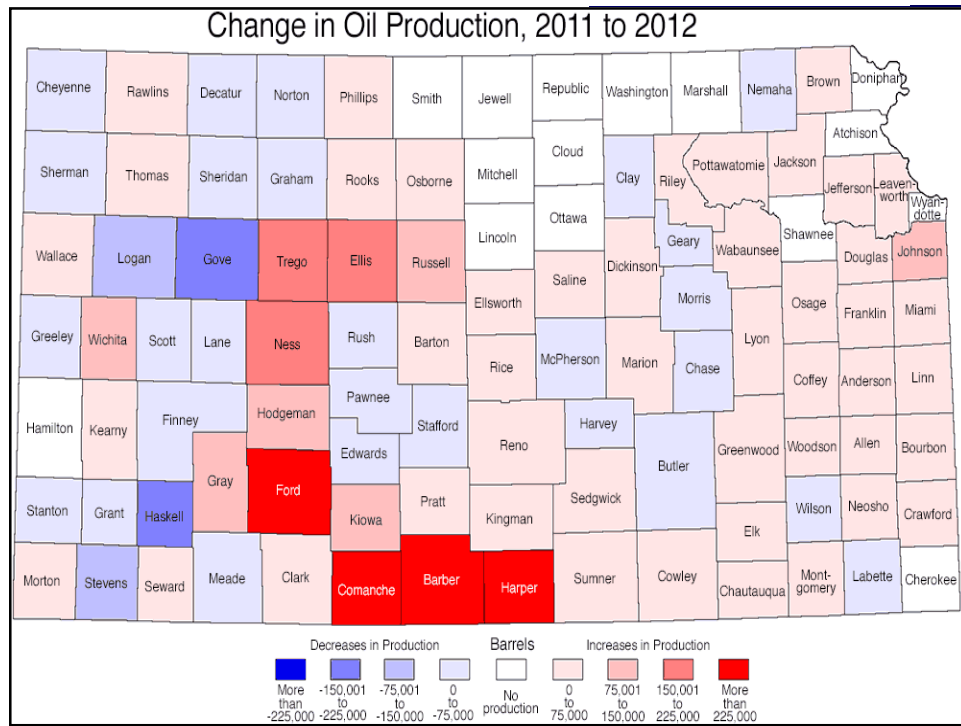
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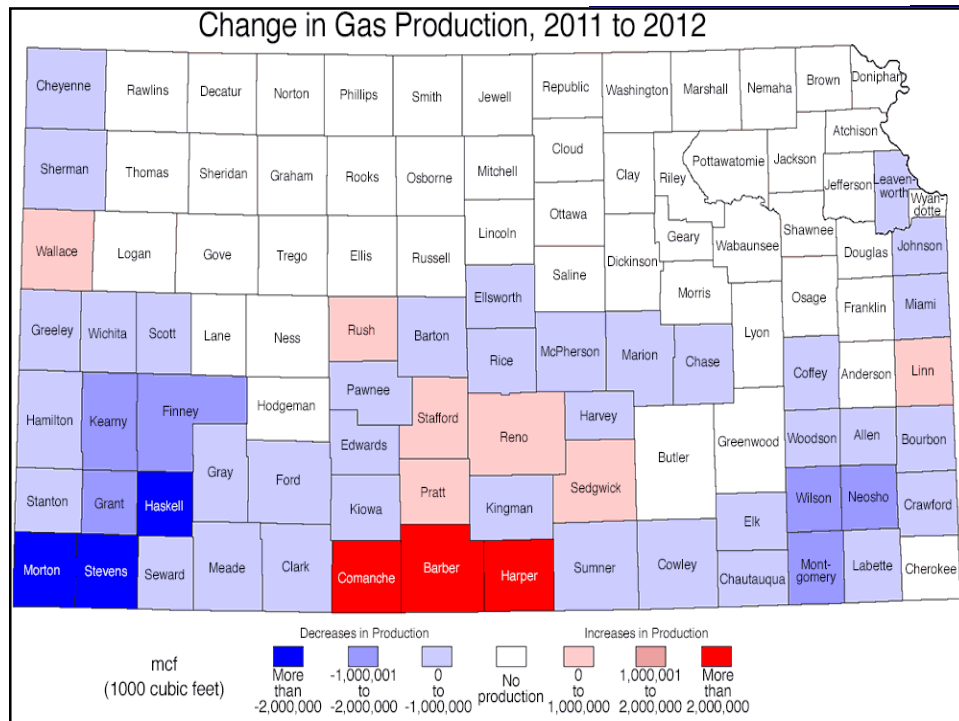
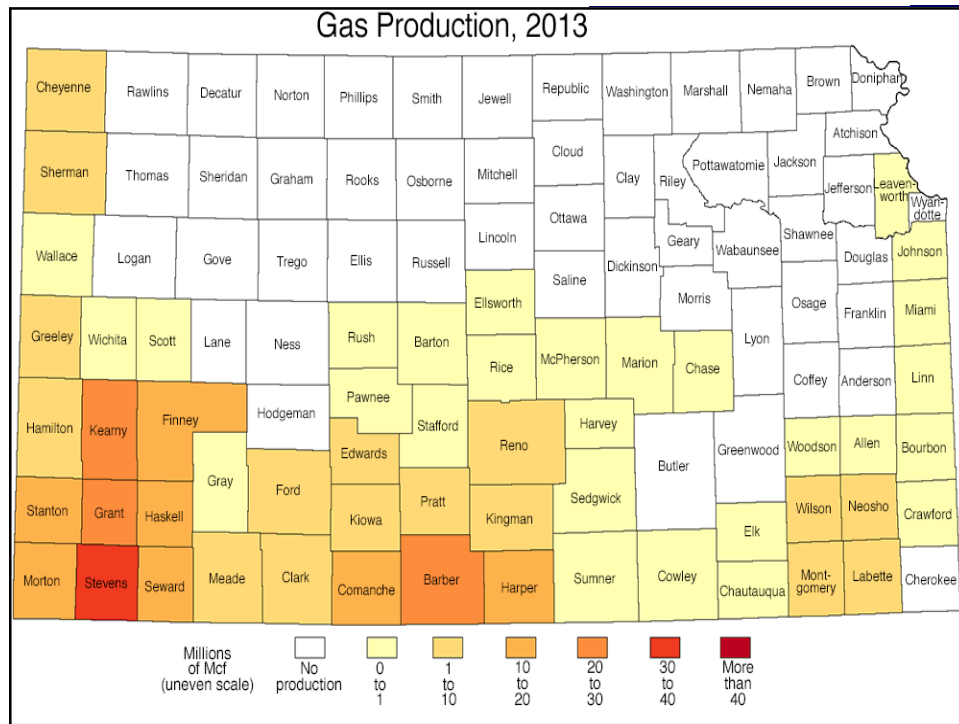
Counties with Oil & Gas Production

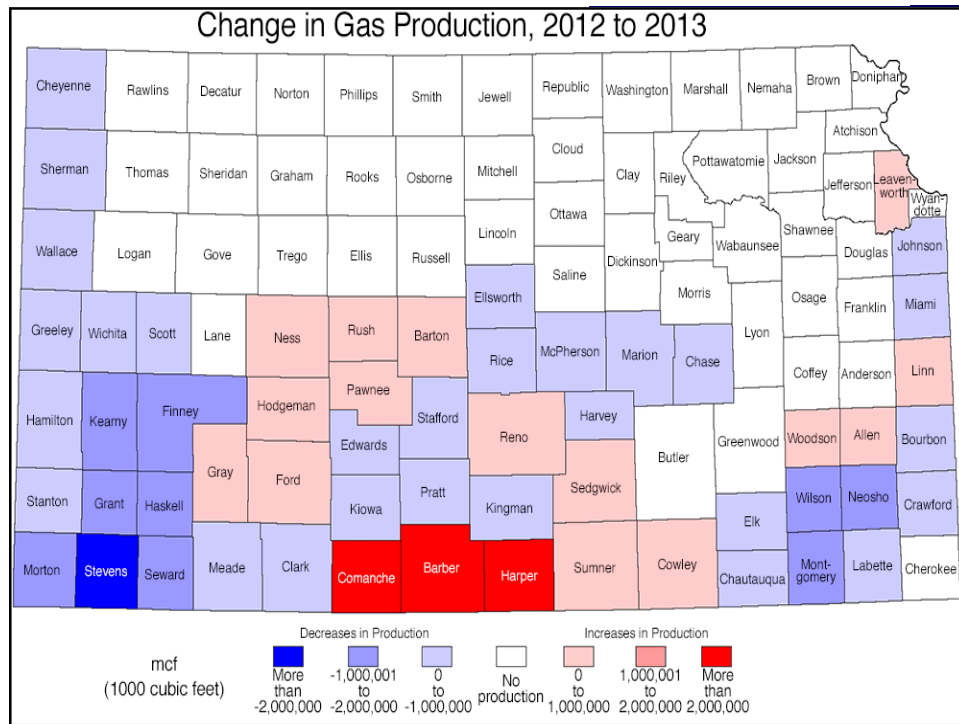


Oil Production, 2013









Legislative Changes

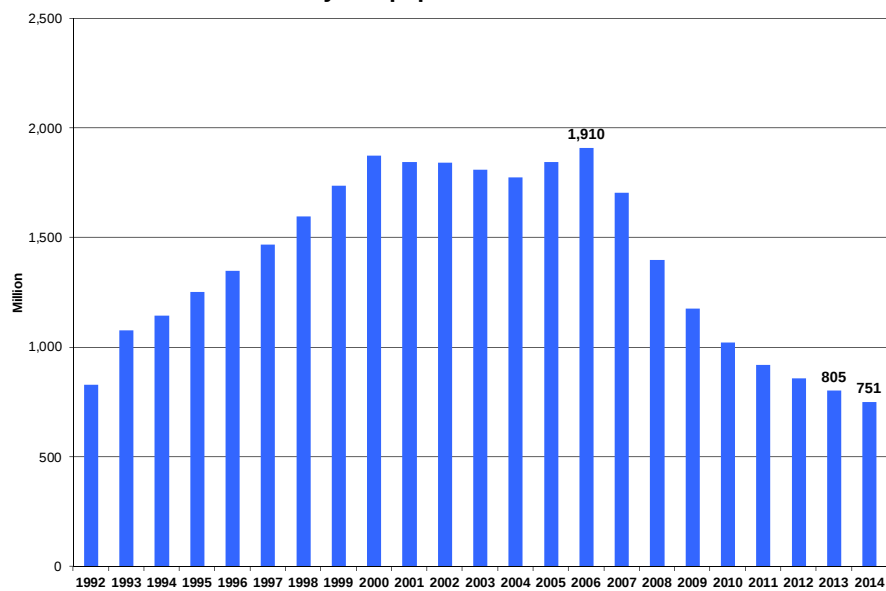
- **CIME**
 - Exemption for new equipment effective 2006
- **Commercial Motor Vehicle Fee**
 - Went from ad valorem to fee based in 2014
- **Watercraft**
 - Changes in assessment rate & levy rate in 2014
 - Assessment Rate = 11.5% - 2014, 5% - 2015 & after

2014 PP Value & Tax Change

<u>Subclass</u>	<u>Value</u>	<u>Tax</u>
■ CIME (2.14%)	-54,387,276	-\$7,233,508
■ MV (.30%)	-98,884,590	-\$13,151,650
■ 16/20M (.20%)	-16,617,039	-\$1,877,725
■ Watercraft (.09%)	-42,031,388	-\$5,590,175
	-211,920,293	-\$27,853,058

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Machinery & Equipment Assessed Value



Source: PVD Statistical Report of Property Assessment and Taxation.

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Change from CMV Fee

<u>Subclass</u>	<u>Value</u>	<u>Tax</u>
■ CIME**	-16,091,029	-\$2,140,107
■ MV**	-98,884,590	-\$13,151,650
■ 16/20M**	-16,617,039	-\$1,877,725
■ Tag & Tax**	-31,674,988	<u>-\$3,579,274</u>
		-\$20,748,756

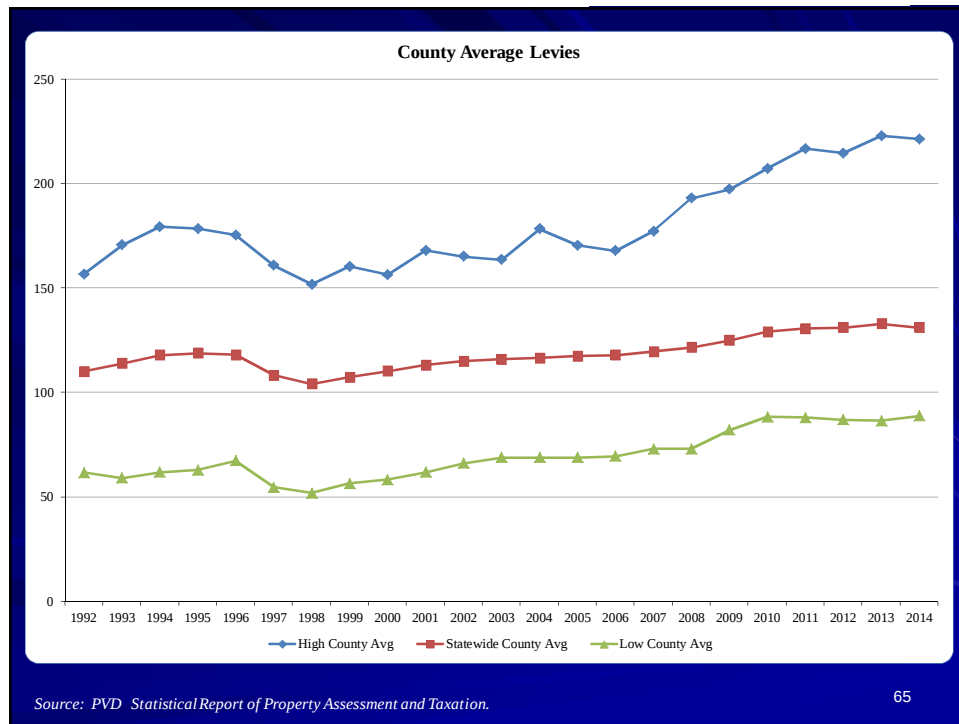
** Estimates resulting from changes in CMV

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Revenue from CMV Fee

	<u>Fees</u>
■ KS Based Carriers	\$15,416,829
■ Non-KS Based Carriers	<u>\$10,683,246</u>
	\$26,100,075

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Lyon County

Taxing Districts	Total	% of Total	
State	353,313	0.97%	
County	15,085,070	41.56%	
City	6,283,427	17.31%	
Township	141,830	0.39%	
USD General	4,207,954	11.59%	20 Mill
USD Other	8,284,148	22.82%	39 Mill
Cemetery	960	0.00%	
Fire	393,794	1.08%	
Library	122,743	0.34%	
Watershed	107,113	0.30%	
Misc.	1,314,259	3.62%	
Total	36,294,611	100.00%	

Source: PVD Statistical Report of Property Assessment and Taxation.

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High County Average Levy

<u>Year</u>	<u>County</u>	<u>Rate</u>
■ 2002	Wyandotte	165.245
■ 2003	Rooks	163.698
■ 2004	Russell	178.460
■ 2005	Russell	170.560
■ 2006	Smith	167.926
■ 2007	Smith	177.316

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High County Average Levy

<u>Year</u>	<u>County</u>	<u>Rate</u>
■ 2008	Elk	193.140
■ 2009	Smith	197.436
■ 2010	Smith	207.440
■ 2011	Smith	216.921
■ 2012	Smith	214.696
■ 2013	Smith	223.045
■ 2014	Smith	221.473

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Levy Effect on a \$100,000 Home

Tax Bill

■ Smith Center (285.953)	\$3,288
(Smith County)	
■ Westmoreland (122.441)	\$1,408
(Pottawatomie County)	

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Levy Effect on Vehicle Tax *(2013 F150 4x4 Crew Cab Lariat)*

2015 Tax Bill

■ Coffey (67.090)	\$369
■ Osage (129.332)	\$712
■ Woodson (148.301)	\$816

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History

- Why the current law?
 - Legislators Recognized the Need for **Special Use Appraisal** of Agricultural Land.
 - In Kansas, property is to be valued at fair market value.
 - Insulate agricultural land owners from market influences outside of agriculture.
 - Supported by Farm Organizations.

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Kansas Law - K.S.A. 79 -1476

- Legislation passed in 1985.
- Implemented in 1989 along with the tax classification system (statewide reappraisal).
- Establishes valuation procedure for “land devoted to agricultural use”.
- Uses a modified income approach to value agricultural land.

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Market Impact to Ag Land Values

■ **No** Influence on Ag Land Values

- No relationship to market value on land classified as “land devoted to agricultural use”
- By design ag land is insulated from outside market influences

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Procedures for Valuing Ag Land

– **Value is to be based on:**

■ Use of the Land.

- Cultivated **crop** land (dry and irrigated).
- **Grassland** (native and tame).

■ Productivity of the Land.

- Simply put, better land should be valued higher than the average. And poorer land should be valued lower than the average.
- Director shall adopt a classification system using criteria established by the USDA, Natural Resources Conservation Service (NRCS).
- Currently using the Soil Rating for Plant Growth (SRPG) index provided by NRCS.

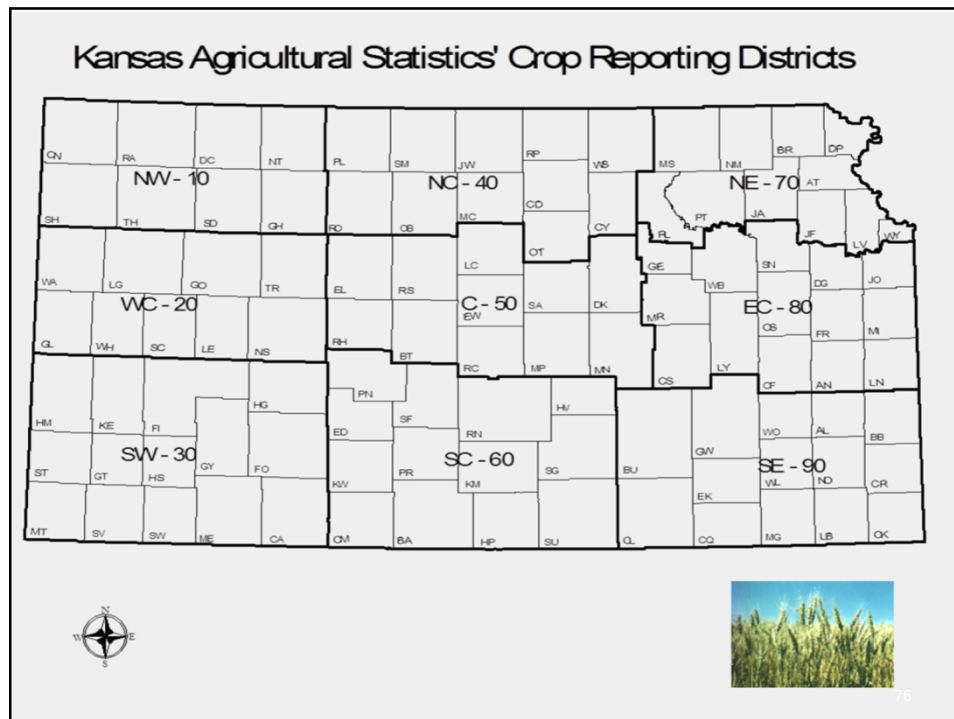
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Procedures Continued

– Value to be based on:

- Management reflecting median production levels.
 - Average Yields (8-Yr. Avg.)
 - Average Prices (8-Yr. Avg.)
 - Average Grass Cash Rent (8-Yr. Avg.)
 - Source: Kansas Agricultural Statistics
- 8-year average of Landlord Net Income (crop) or Landlord Net Rental Income (grass).
- 5-year average of Farm Credit Bank land loan rate to develop the capitalization rate.

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Kansas Agricultural Land Valuation

■ Basic Valuation Process

$$\begin{array}{rcl}
 & \text{Landlord Gross Income} & \\
 \text{Minus} & \underline{\text{Landlord Expenses}} & \\
 & \text{Landlord Net Income} & \\
 \text{Divided by} & \underline{\text{Capitalization Rate}} & \\
 \text{Equal} & \text{Ag Use Appraised Value} &
 \end{array}$$

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Crop Land Valuation

- Landlord gross income is determined.
 - ◆ Information from KS Ag Statistics.
 - ◆ Yields times Prices times Landlord's share weighted by crops grown.
- Landlord expenses deducted.
 - ◆ Landlord's typical share of expenses.
 - ◆ Management fee. (10% of gross)
- Landlord net income (LNI).
 - ◆ LNI's provided for all soil map units for all counties. (Irrigated & Dry)

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Calculation of LNI

Dry Cropland

- Based on Monthly Avg. Price

- Weighted by amount of crops sold per month.

- Gross Income

Yield X Price

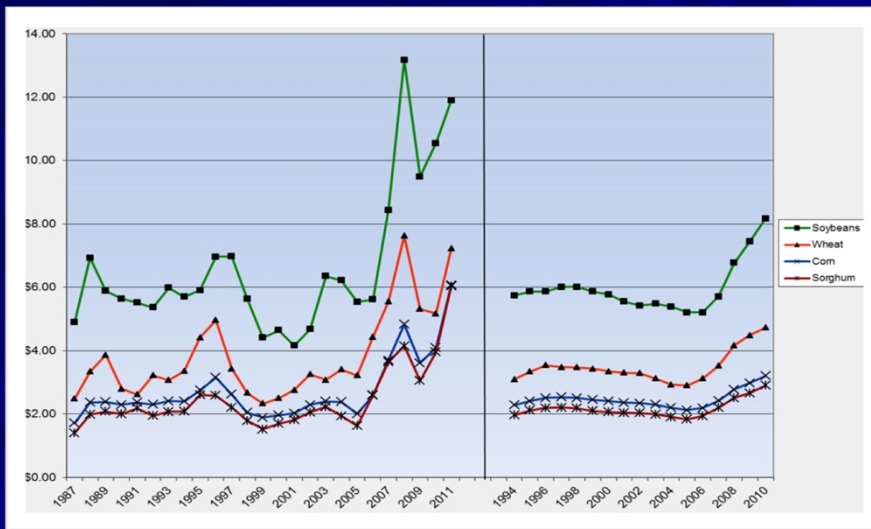
- Typical Landlord Share determined

- Based on Planted Acres

- Adjusted for Summer Fallow

District	County	Crop	Yield	Price	Gross Income	Crop Mix	Landlord Share	Weighted Landlord Gross Income
South Central Example		Wheat	29.2 x	\$5.24 =	\$153.01 x	0.695 x	0.33 =	\$35.09
		Sorghum	50.8 x	\$3.38 =	\$171.70 x	0.183 x	0.33 =	\$10.37
		Alfalfa	3.7 x	\$109.27 =	\$404.30 x	0.058 x	0.33 =	\$7.74
		Corn	57.2 x	\$3.66 =	\$209.35 x	0.047 x	0.33 =	\$3.25
		Soybean:	23.3 x	\$8.86 =	\$206.44 x	0.017 x	0.33 =	\$1.16
								\$57.61

Crop Prices - 8 year average example



Calculations Continued

Dry Cropland

- Landlord Gross Income is weighted by typical crops grown in county

- Landlord Production Costs

District	County	Crop	Weighted Landlord Gross Income	Landlord Production Costs	Crop Mix	Weighted Landlord Production Costs	10% Management Charge	Landlord Net Income
South Central	Example	Wheat	\$35.09	6.68 x	0.695 =	\$4.64		
		Sorghum	\$10.37	7.50 x	0.183 =	\$1.37		
		Alfalfa	\$7.74	8.53 x	0.058 =	\$0.49		
		Corn	\$3.25	14.58 x	0.047 =	\$0.69		
		Soybeans	\$1.16	6.61 x	0.017 =	\$0.11		
			\$57.61		-	\$7.31	\$5.76	= \$44.54

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8-Year Summary

Dry Cropland

Landlord Net Income											8-Yr Avg.	8-Yr Avg.
County	Soil	2004	2005	2006	2007	2008	2009	2010	2011	2012	2011 LNI	2012 LNI
Example	6330	\$2.03	\$1.98	\$1.78	\$2.02	\$1.86	\$2.02	\$2.49	\$6.16	\$18.39	\$2.54	\$4.84
	2633	\$21.73	\$20.60	\$17.91	\$19.59	\$19.58	\$24.42	\$35.43	\$38.95	\$44.54	\$24.78	\$30.34
	5910	\$39.62	\$37.54	\$35.41	\$38.69	\$30.23	\$37.96	\$46.86	\$55.15	\$58.29	\$40.18	\$47.47

LNI dropping off for 2014 value year.

New LNI being added to the 2014 8-yr average.

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8-Year Summary

Dry Cropland

		LNIs reflecting approximate average for the county										8-Yr Avg.	8-Yr Avg.
District	County	2002	2004	2005	2006	2007	2008	2009	2010	2011	2012	2011	2012
Southwest	Stevens	\$5.40	\$4.44	\$3.03	\$3.00	\$3.66	\$4.22	\$3.73	\$5.64	\$13.82	\$17.43	\$5.19	\$7.37
Central	McPherson	\$30.79	\$29.66	\$27.65	\$21.94	\$28.38	\$24.72	\$34.73	\$44.30	\$51.24	\$49.17	\$32.83	\$38.97
Northeast	Doniphan	\$61.39	\$56.91	\$50.25	\$47.87	\$49.76	\$64.13	\$73.31	\$101.21	\$121.32	\$144.23	\$70.60	\$88.62

LNI dropping off for 2014 value year.

New LNI being added to the 2014 8-yr average.

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Grass Land Valuation

- Cash rental rate is determined.
 - ◆ Information from KS Ag Statistics.
 - ◆ Used as average gross income.
- Landlord expenses deducted.
 - ◆ Fence ownership cost.
 - ◆ Pasture maintenance cost.
 - ◆ Watering cost.
 - ◆ Management fee. (10% of gross)
- Landlord net rental income.

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Capitalization Rate

- Capitalization is the division of a present income by an appropriate rate of return to estimate the value of the income stream,

$$(\text{Income} / \text{Rate} = \text{Value})$$
- Or a composite rate used for converting property income into property value.

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Cap Rate Comparison

2013 - 2014

		2013	2014
	2007	7.32%	
Farm Credit Bank	2008	6.29%	6.29%
ag land only	2009	5.77%	5.77%
loan rate:	2010	5.23%	5.23%
	2011	4.97%	4.97%
	2012	4.97%	
Five year average of loan rates:		5.92%	5.45%
Statutory Add On Rate:	+	0.75%	0.75%
Directors Add on:	+	2.00%	2.00%
Capitalization Rate:		8.67%	8.20%
OR not less than:		11.00%	11.00%
Average rural levies:		0.12119	0.12190
Multiply by assessment rate:	X	0.30	0.30
Average agricultural tax rate:	+	3.64%	3.66%
Overall capitalization rate		14.64%	14.66%

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$$\text{Income} / \text{Cap Rate} = \text{Ag Value}$$

■ Value per acre calculation

\$40 LNI divided by 14.66 % = \$273 / Ac

■ Tax on a quarter of land at \$273/Ac X

160Ac X 30% X .121900 = \$1,597

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**Comments and
Questions?**

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Contact Us

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