



House Taxation Committee

HB 2047 Property Tax Transparency

January 29, 2013

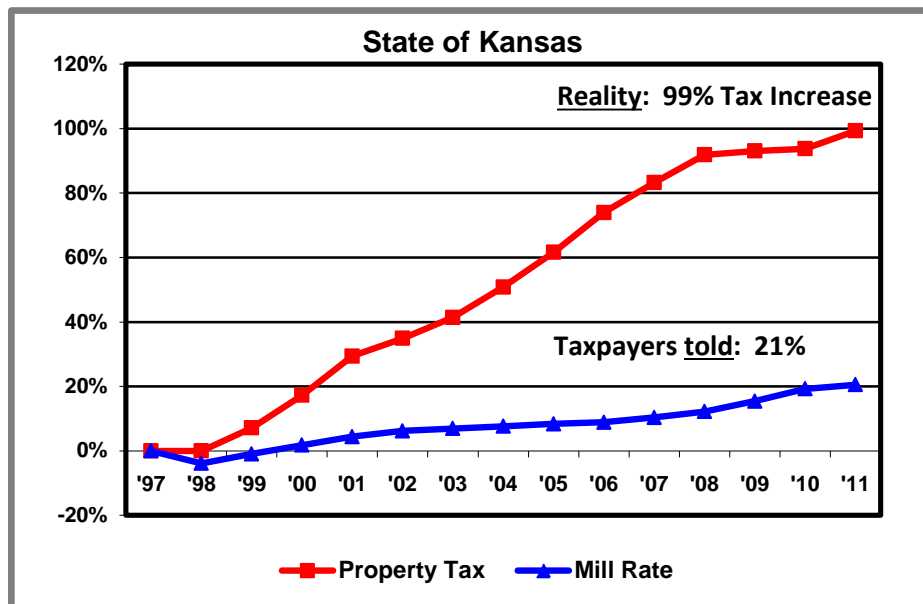
Dave Trabert, President

Chairman Carlson and members of the Committee:

We appreciate the opportunity to provide testimony in support of HB 2047, which simply requires local officials to honestly and transparently vote on the amount by which they are raising property taxes.

Citizens are extremely frustrated by being told that local governments are “holding the line” on property taxes while their property tax bills reflect otherwise. Current law does not require local governments to publicly vote to raise property taxes; they pass budgets with higher revenue and the mill rate is adjusted to produce the property tax revenue contained within the budget.

So, using the 1997 – 2011 change in State totals below as an example, taxpayers are led to believe that taxes only increased 21%, when the truth is that taxes increased 99%.



Source: Kansas Dept. of Revenue, Property Valuation Division

You may be told that HB 2047 will put a 'lid' on property taxes. That is not true.

You may be told that HB 2047 will make it difficult for local government to fund essential services. That is also not true. There are no restrictions or limitations whatsoever on local governments' ability to raise whatever amount of property tax they desire. They just have to be honest with taxpayers.

You may be told that HB 2047 is not necessary because taxpayers are already given the information they need to be informed about property tax increases. When you go home this weekend, ask your constituents if local elected officials have been straight with them about property tax increases. If you don't already know the answer, be prepared for some colorful responses.

This legislation merely requires local government to be honest and transparent about how much they are choosing to increase property taxes.

Perhaps local governments' real objection is that they will be under pressure to not raise property taxes as much if taxpayers are fully informed. That concern has been expressed to me on several occasions by local elected officials when discussing the need for transparency. And it certainly makes sense when one understands how Kansans feel about their property taxes.

Kansas Policy Institute included some property tax questions on a statewide public opinion poll conducted in October, 2012. Here are some highlights:

- ✓ 69% of Kansans believe property taxes are too high. That's not only true across all geographic regions; it was also the #1 response across ideological lines. 84% of self-identified conservatives and 64% of self-identified moderates think property taxes are too high. Even 44% of self-identified liberals think property taxes are too high.
- ✓ The majority of Kansans believe inefficient spending is the reason that property taxes have increased at nearly three times the rate of inflation since 1997. Inefficient spending was the #1 reason cited by conservatives and moderates, and the 2nd most frequent reason cited by liberals.

Property taxes statewide increased 99% between 1997 and 2011 but there are wide fluctuations across counties. For your convenience, comparisons of your home counties are attached. (County reports compare 1999 and 2011 because KSDOR does not have property class data by county available electronically for prior years; county summaries also include penalty tax, which is excluded from the statewide numbers.) Additional county-based property tax information is also available at KansasOpenGov.org.

Kansans want transparency and it will require legislative action to meet their needs. We encourage the Committee to support HB 2047 so that Kansans get the transparency they deserve.

Kansans' Views on Property Tax

Question 11: Property taxes increased 99% between 1997 and 2011, nearly 3 times the rate of inflation. What is most to blame for that increase? Over or inefficient spending by cities, counties and school districts? Improvements in services? Unfunded mandates? Or other circumstances beyond their control?

500 Adults	All	Region				Ideology		
Margin of Sampling Error: ± 4.5%		Western Kansas	Wichita Area	Kansas City Area	Eastern Kansas	Conserv.	Mod.	Liberal
Inefficient Spending	51%	51%	54%	50%	51%	68%	46%	25%
Improvements In Services	12%	24%	13%	9%	10%	4%	14%	7%
Unfunded Mandates	14%	18%	15%	17%	12%	19%	21%	15%
Other Circumstances	11%	1%	11%	10%	14%	3%	13%	28%
Not Sure	12%	7%	7%	15%	13%	6%	6%	24%
Total	100%	100%	100%	100%	100%	100%	100%	100%
Composition of Adults	100%	11%	18%	27%	44%	43%	40%	12%

Question 12: Are property taxes too high? Too low? Or about right?

500 Adults	All	Region				Ideology		
Margin of Sampling Error: ± 4.1%		Western Kansas	Wichita Area	Kansas City Area	Eastern Kansas	Conserv.	Mod.	Liberal
Too High	69%	67%	72%	69%	68%	84%	64%	44%
Too Low	3%	3%	5%	2%	4%	3%	2%	8%
Just About Right	22%	28%	19%	19%	23%	12%	25%	44%
Not Sure	6%	1%	4%	11%	5%	1%	9%	4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
Composition of Adults	100%	11%	18%	27%	44%	43%	40%	12%

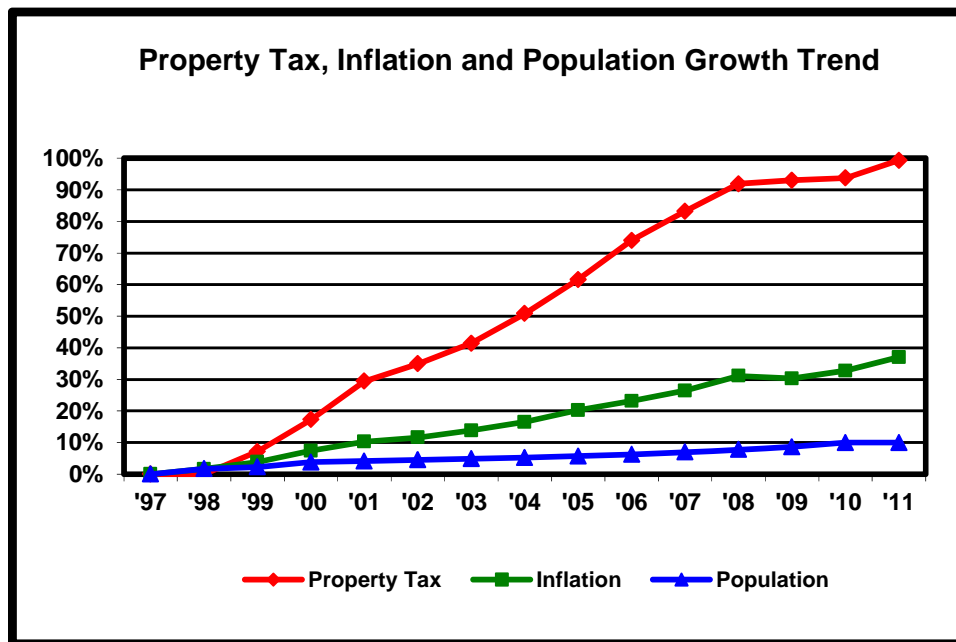
Question 13: What should first be done in order to lower property taxes? Cities, counties and school districts should provide the same services at lower costs? Eliminate non-essential services? State gov't. should reduce spending on other services to give more money to cities, counties and school districts? State gov't. should raise taxes to give more money to cities, counties and school districts? Or something else?

344 Who Think Property Taxes Are Too High	All	Region				Ideology		
Margin of Sampling Error: ± 5.4%		Western Kansas	Wichita Area	Kansas City Area	Eastern Kansas	Conserv.	Mod.	Liberal
Same Services At Lower Costs	21%	26%	15%	27%	19%	28%	17%	55%
Eliminate Non-essential Services	36%	27%	46%	28%	40%	43%	37%	18%
Reduce Spending On Other Services	22%	25%	14%	32%	19%	12%	22%	17%
Raise Taxes	5%	4%	8%	5%	4%	3%	12%	0%
Other	10%	15%	9%	2%	13%	14%	6%	10%
Not Sure	6%	3%	9%	7%	5%	1%	6%	0%
Total	100%	100%	100%	100%	100%	100%	100%	100%
Composition of Who Think Property Taxes Are Too High	100%	11%	19%	27%	43%	51%	36%	7%



Statewide Change in Assessed Values and Property Tax (In Millions)

	Assessed Value			Tax Dollars			Tax \$ % of Total	
	1997	2011	% Chg.	1997	2011	% Chg.	1997	2011
Real Estate								
Residential	6,863.8	14,640.3	113.3%	772.8	1,923.6	148.9%	39.3%	49.1%
Comm. & Indust.	3,311.5	6,831.0	106.3%	400.6	922.8	130.4%	20.4%	23.6%
Ag Land	1,302.5	1,180.4	-9.4%	136.2	159.9	17.4%	6.9%	4.1%
Ag Improvement	131.1	247.4	88.7%	13.6	36.0	164.7%	0.7%	0.9%
Vacant Lots	124.9	210.6	68.6%	15.1	28.8	90.7%	0.8%	0.7%
Not-for-Profit	34.7	19.7	-43.2%	4.2	2.6	-38.1%	0.2%	0.1%
Other	28.5	31.3	9.8%	3.0	1.4	-53.3%	0.2%	0.0%
	<u>11,797.0</u>	<u>23,160.7</u>	<u>96.3%</u>	<u>1,345.5</u>	<u>3,075.1</u>	<u>128.5%</u>	<u>68.5%</u>	<u>78.5%</u>
Personal Property								
Res. Mobile Home	53.9	56.9	5.6%	5.0	7.1	42.0%	0.3%	0.2%
Mineral Leasehold	1,622.8	2,160.1	33.1%	122.4	248.8	103.3%	6.2%	6.4%
Motor Vehicles	186.3	178.5	-4.2%	21.4	25.1	17.3%	1.1%	0.6%
M & E	1,468.3	920.6	-37.3%	174.4	124.9	-28.4%	8.9%	3.2%
State Assessed	2,897.8	3,351.8	15.7%	284.4	416.6	46.5%	14.5%	10.6%
Other	99.2	135.1	36.2%	11.7	18.5	58.1%	0.6%	0.5%
	<u>6,328.3</u>	<u>6,803.0</u>	<u>7.5%</u>	<u>619.3</u>	<u>841.0</u>	<u>35.8%</u>	<u>31.5%</u>	<u>21.5%</u>
Total - All Property	<u>18,125.3</u>	<u>29,963.7</u>	<u>65.3%</u>	<u>1,964.8</u>	<u>3,916.1</u>	<u>99.3%</u>	<u>100.0%</u>	<u>100.0%</u>

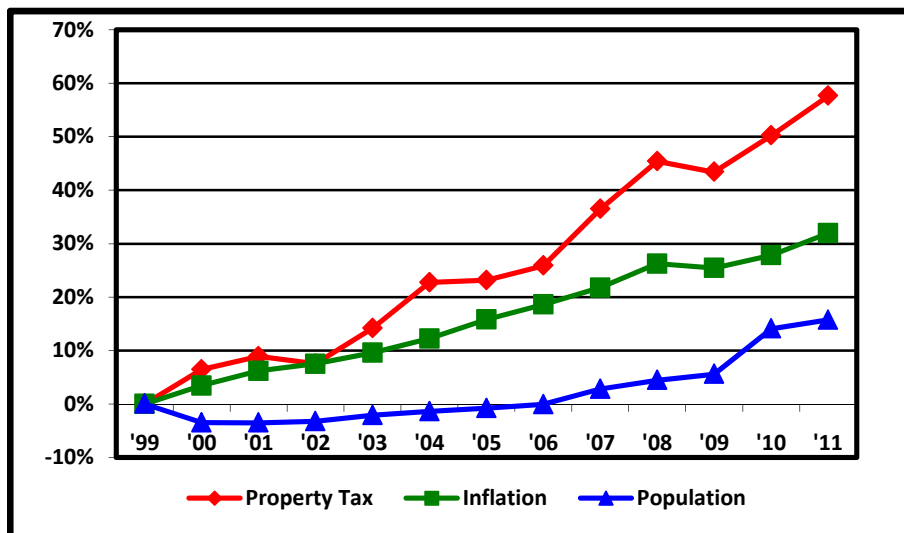


Source: Kansas Department of Revenue, Division of Property Valuation; U.S. Census Bureau; U.S. Bureau of Labor Statistics



Potawatomie County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 43,926,093	\$ 3,916,877	\$ 118,792,986	\$ 11,595,953	170%	196%
Agricultural	\$ 15,689,208	\$ 1,253,099	\$ 15,647,260	\$ 1,465,046	0%	17%
Vacant Lots	\$ 771,738	\$ 74,403	\$ 1,645,121	\$ 174,338	113%	134%
Not-for-Profit	\$ 29,725	\$ 2,974	\$ 145,291	\$ 17,322	389%	482%
Comm/Indust	\$ 19,713,034	\$ 2,135,503	\$ 60,064,648	\$ 6,863,778	205%	221%
Ag Improvement	\$ 1,572,976	\$ 126,057	\$ 3,032,394	\$ 281,588	93%	123%
All Other	\$ 35,895	\$ 3,122	\$ 25,962	\$ 2,626	-28%	-16%
	<u>\$ 81,738,669</u>	<u>\$ 7,512,034</u>	<u>\$ 199,353,662</u>	<u>\$ 20,400,651</u>	<u>144%</u>	<u>172%</u>
Personal Property						
Res. Mobile Homes	\$ 827,052	\$ 59,512	\$ 999,941	\$ 81,887	21%	38%
Mineral Leasehold	\$ 5,269	\$ 450	\$ 18,110	\$ 1,829	244%	306%
Motor Vehicles	\$ 1,672,945	\$ 151,091	\$ 2,334,950	\$ 235,544	40%	56%
C/I Mach/Equip	\$ 9,318,361	\$ 985,382	\$ 6,607,805	\$ 723,502	-29%	-27%
Boat/Marine	\$ 606,327	\$ 56,094	\$ 1,129,067	\$ 111,902	86%	99%
All Other	\$ 50,596	\$ 4,528	\$ 34,231	\$ 3,483	-32%	-23%
Penalty	\$ 207,805	\$ 20,012	\$ 363,281	\$ 35,455	75%	77%
	<u>\$ 12,688,355</u>	<u>\$ 1,277,070</u>	<u>\$ 11,487,385</u>	<u>\$ 1,193,602</u>	<u>-9%</u>	<u>-7%</u>
Public Utility	<u>\$ 231,558,016</u>	<u>\$ 15,306,461</u>	<u>\$ 201,219,274</u>	<u>\$ 16,391,817</u>	<u>-13%</u>	<u>7%</u>
County Totals	<u><u>\$ 325,985,040</u></u>	<u><u>\$ 24,095,565</u></u>	<u><u>\$ 412,060,321</u></u>	<u><u>\$ 37,986,070</u></u>	<u><u>26%</u></u>	<u><u>58%</u></u>

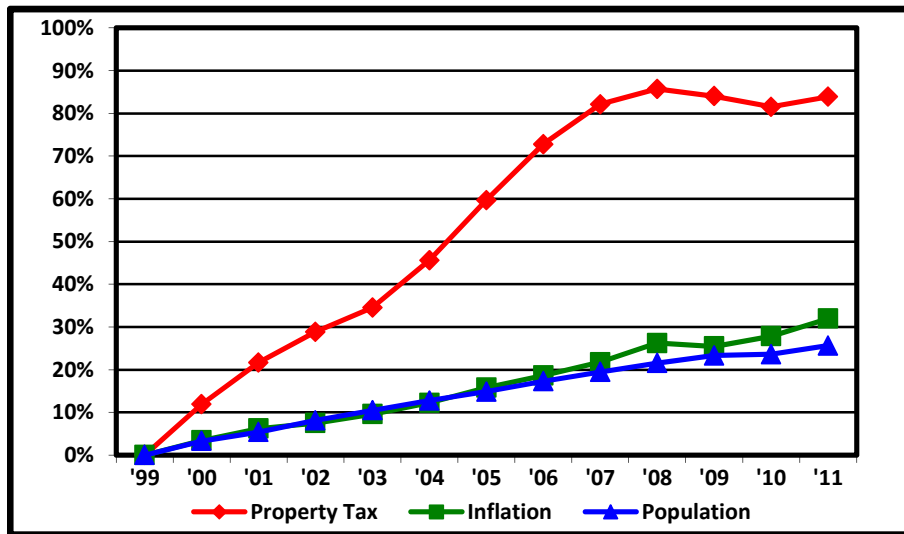


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Johnson County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 2,575,773,212	\$ 263,005,313	\$ 4,855,693,916	\$ 584,658,922	89%	122%
Agricultural	\$ 7,475,039	\$ 816,781	\$ 4,755,297	\$ 613,861	-36%	-25%
Vacant Lots	\$ 33,499,900	\$ 3,689,883	\$ 55,080,221	\$ 6,904,264	64%	87%
Not-for-Profit	\$ 30,550,095	\$ 3,433,714	\$ 5,446,267	\$ 661,387	-82%	-81%
Comm/Indust	\$ 1,479,143,872	\$ 152,813,213	\$ 2,197,907,915	\$ 265,059,400	49%	73%
Ag Improvement	\$ 3,753,574	\$ 428,418	\$ 6,873,112	\$ 890,131	83%	108%
All Other	\$ 7,769,247	\$ 852,561	\$ 1,133,658	\$ 123,899	-85%	-85%
	<u>\$ 4,137,964,939</u>	<u>\$ 425,039,883</u>	<u>\$ 7,126,890,386</u>	<u>\$ 858,911,864</u>	<u>72%</u>	<u>102%</u>
Personal Property						
Res. Mobile Homes	\$ 1,754,700	\$ 178,826	\$ 1,983,379	\$ 247,297	13%	38%
Mineral Leasehold	\$ 495,555	\$ 53,782	\$ 2,184,045	\$ 284,333	341%	429%
Motor Vehicles	\$ 13,795,782	\$ 1,465,464	\$ 15,246,877	\$ 1,895,441	11%	29%
C/I Mach/Equip	\$ 447,630,218	\$ 45,250,957	\$ 178,353,798	\$ 21,939,433	-60%	-52%
Boat/Marine	\$ 6,164,046	\$ 637,572	\$ 9,253,831	\$ 1,152,039	50%	81%
All Other	\$ 4,252,084	\$ 452,482	\$ 3,969,840	\$ 495,947	-7%	10%
Penalty	\$ 8,856,961	\$ 874,981	\$ 2,481,769	\$ 308,286	-72%	-65%
	<u>\$ 482,949,346</u>	<u>\$ 48,914,063</u>	<u>\$ 213,473,539</u>	<u>\$ 26,322,776</u>	<u>-56%</u>	<u>-46%</u>
Public Utility	<u>\$ 228,535,116</u>	<u>\$ 22,680,312</u>	<u>\$ 211,621,640</u>	<u>\$ 26,684,965</u>	<u>-7%</u>	<u>18%</u>
County Totals	<u>\$ 4,849,449,401</u>	<u>\$ 496,634,258</u>	<u>\$ 7,551,985,565</u>	<u>\$ 911,919,605</u>	<u>56%</u>	<u>84%</u>

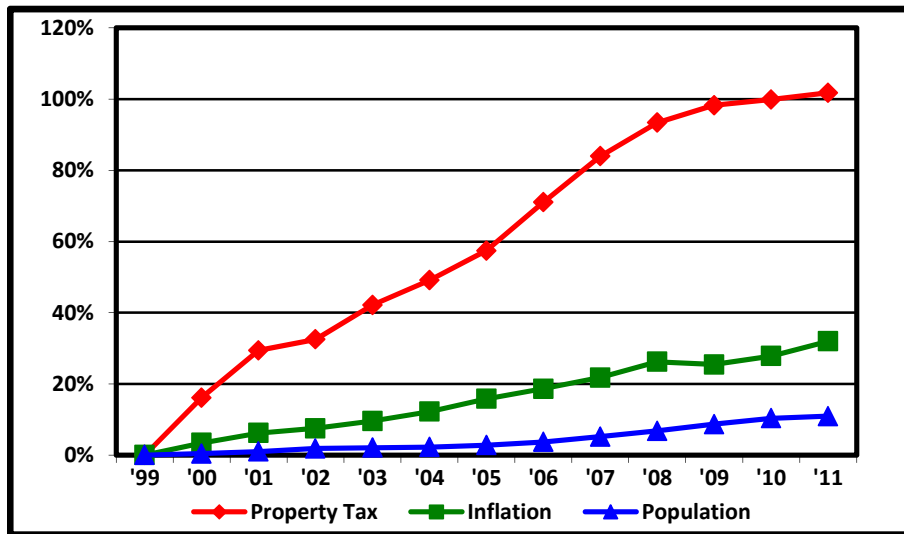


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Sedgwick County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 1,280,497,351	\$ 128,232,675	\$ 2,400,560,297	\$ 295,457,040	87%	130%
Agricultural	\$ 19,242,597	\$ 2,042,962	\$ 17,778,936	\$ 2,104,403	-8%	3%
Vacant Lots	\$ 23,823,942	\$ 2,525,552	\$ 36,047,065	\$ 4,572,444	51%	81%
Not-for-Profit	\$ 3,131,254	\$ 318,404	\$ 6,307,743	\$ 762,777	101%	140%
Comm/Indust	\$ 672,267,478	\$ 67,489,729	\$ 1,347,681,885	\$ 164,759,900	100%	144%
Ag Improvement	\$ 4,091,738	\$ 433,562	\$ 7,747,459	\$ 930,103	89%	115%
All Other	\$ 161,379	\$ 15,998	\$ 27,900	\$ 3,344	-83%	-79%
	<u>\$ 2,003,215,739</u>	<u>\$ 201,058,882</u>	<u>\$ 3,816,151,285</u>	<u>\$ 468,590,011</u>	<u>91%</u>	<u>133%</u>
Personal Property						
Res. Mobile Homes	\$ 15,278,427	\$ 1,359,484	\$ 10,102,612	\$ 1,095,683	-34%	-19%
Mineral Leasehold	\$ 411,478	\$ 45,045	\$ 3,860,725	\$ 474,842	838%	954%
Motor Vehicles	\$ 14,699,154	\$ 1,504,112	\$ 20,562,033	\$ 2,553,093	40%	70%
C/I Mach/Equip	\$ 358,003,164	\$ 35,295,026	\$ 251,727,427	\$ 29,467,710	-30%	-17%
Boat/Marine	\$ 6,592,005	\$ 705,110	\$ 9,204,687	\$ 1,172,110	40%	66%
All Other	\$ 7,709,439	\$ 790,894	\$ 7,694,628	\$ 942,342	0%	19%
Penalty	\$ 7,918,325	\$ 815,517	\$ 6,357,277	\$ 799,331	-20%	-2%
	<u>\$ 410,611,992</u>	<u>\$ 40,515,188</u>	<u>\$ 309,509,389</u>	<u>\$ 36,505,111</u>	<u>-25%</u>	<u>-10%</u>
Public Utility	<u>\$ 196,055,763</u>	<u>\$ 20,038,203</u>	<u>\$ 182,911,764</u>	<u>\$ 21,909,206</u>	<u>-7%</u>	<u>9%</u>
County Totals	<u>\$ 2,609,883,494</u>	<u>\$ 261,612,273</u>	<u>\$ 4,308,572,438</u>	<u>\$ 527,004,328</u>	<u>65%</u>	<u>101%</u>

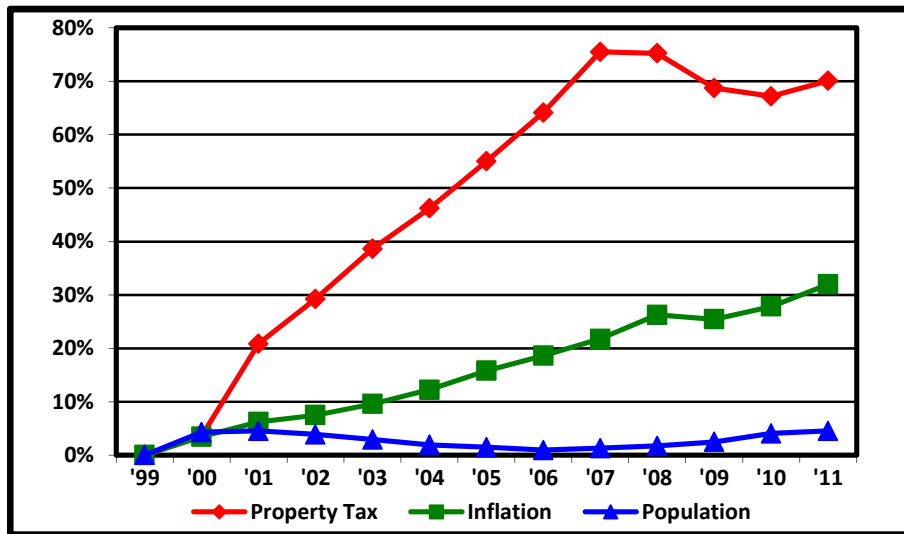


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Wyandotte County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 265,707,655	\$ 38,149,569	\$ 512,299,724	\$ 87,071,312	93%	128%
Agricultural	\$ 1,175,838	\$ 175,344	\$ 734,478	\$ 124,234	-38%	-29%
Vacant Lots	\$ 7,096,557	\$ 1,077,415	\$ 18,630,384	\$ 3,232,894	163%	200%
Not-for-Profit	\$ 411,781	\$ 57,072	\$ 658,337	\$ 116,274	60%	104%
Comm/Indust	\$ 215,052,679	\$ 33,418,351	\$ 401,999,254	\$ 71,995,184	87%	115%
Ag Improvement	\$ 512,456	\$ 76,566	\$ 868,732	\$ 146,384	70%	91%
All Other	\$ 790	\$ 119	\$ 1,315,796	\$ 223,761	166456%	187745%
	<u>\$ 489,957,756</u>	<u>\$ 72,954,436</u>	<u>\$ 936,506,705</u>	<u>\$ 162,910,043</u>	<u>91%</u>	<u>123%</u>
Personal Property						
Res. Mobile Homes	\$ 2,199,217	\$ 294,411	\$ 3,070,487	\$ 491,901	40%	67%
Mineral Leasehold	\$ -	\$ -	\$ -	\$ -		
Motor Vehicles	\$ 7,420,905	\$ 1,158,183	\$ 11,750,152	\$ 2,130,533	58%	84%
C/I Mach/Equip	\$ 183,173,411	\$ 28,629,320	\$ 79,649,563	\$ 14,748,281	-57%	-48%
Boat/Marine	\$ 1,780,702	\$ 271,643	\$ 1,797,327	\$ 313,928	1%	16%
All Other	\$ 5,614,514	\$ 878,547	\$ 1,492,437	\$ 269,462	-73%	-69%
Penalty	\$ 1,211,371	\$ 185,393	\$ 2,348,527	\$ 426,173	94%	130%
	<u>\$ 201,400,120</u>	<u>\$ 31,417,498</u>	<u>\$ 100,108,493</u>	<u>\$ 18,380,278</u>	<u>-50%</u>	<u>-41%</u>
Public Utility	<u>\$ 59,078,047</u>	<u>\$ 9,075,683</u>	<u>\$ 65,236,304</u>	<u>\$ 11,801,038</u>	<u>10%</u>	<u>30%</u>
County Totals	<u>\$ 750,435,923</u>	<u>\$ 113,447,616</u>	<u>\$ 1,101,851,502</u>	<u>\$ 193,091,359</u>	<u>47%</u>	<u>70%</u>

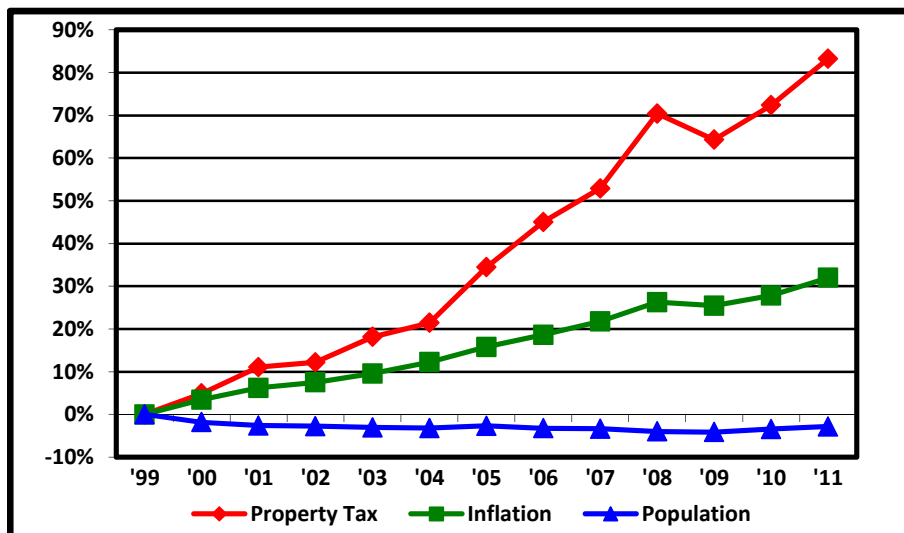


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Barton County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 56,714,224	\$ 8,619,852	\$ 82,529,055	\$ 12,902,148	46%	50%
Agricultural	\$ 16,360,509	\$ 2,220,170	\$ 21,705,264	\$ 3,180,022	33%	43%
Vacant Lots	\$ 371,164	\$ 60,133	\$ 600,166	\$ 94,734	62%	58%
Not-for-Profit	\$ 106,229	\$ 16,901	\$ 77,248	\$ 12,581	-27%	-26%
Comm/Indust	\$ 24,842,166	\$ 3,951,429	\$ 42,651,863	\$ 6,780,933	72%	72%
Ag Improvement	\$ 2,167,424	\$ 292,914	\$ 2,897,741	\$ 419,823	34%	43%
All Other	\$ 115,110	\$ 16,193	\$ 30,072	\$ 4,598	-74%	-72%
	<u>\$ 100,676,826</u>	<u>\$ 15,177,593</u>	<u>\$ 150,491,409</u>	<u>\$ 23,394,839</u>	49%	54%
Personal Property						
Res. Mobile Homes	\$ 385,115	\$ 51,725	\$ 292,954	\$ 38,863	-24%	-25%
Mineral Leasehold	\$ 3,903,208	\$ 528,140	\$ 56,008,222	\$ 8,437,286	1335%	1498%
Motor Vehicles	\$ 1,886,157	\$ 270,610	\$ 3,570,567	\$ 534,981	89%	98%
C/I Mach/Equip	\$ 11,236,359	\$ 1,707,526	\$ 7,588,619	\$ 1,139,052	-32%	-33%
Boat/Marine	\$ 635,996	\$ 97,047	\$ 1,036,292	\$ 165,611	63%	71%
All Other	\$ 279,763	\$ 41,579	\$ 502,554	\$ 78,354	80%	88%
Penalty	\$ 321,589	\$ 47,763	\$ 825,385	\$ 131,573	157%	175%
	<u>\$ 18,648,187</u>	<u>\$ 2,744,391</u>	<u>\$ 69,824,593</u>	<u>\$ 10,525,720</u>	274%	284%
Public Utility	<u>\$ 24,428,799</u>	<u>\$ 3,551,105</u>	<u>\$ 37,780,284</u>	<u>\$ 5,479,441</u>	55%	54%
County Totals	<u><u>\$ 143,753,812</u></u>	<u><u>\$ 21,473,088</u></u>	<u><u>\$ 258,096,286</u></u>	<u><u>\$ 39,400,000</u></u>	80%	83%

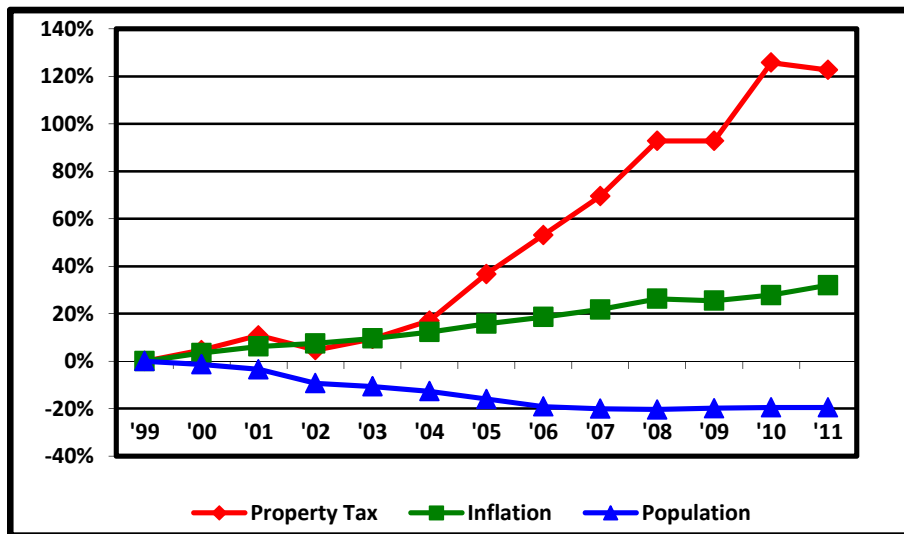


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Lane County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 3,568,112	\$ 641,248	\$ 3,941,052	\$ 658,163	10%	3%
Agricultural	\$ 8,962,066	\$ 1,355,899	\$ 4,738,364	\$ 661,935	-47%	-51%
Vacant Lots	\$ 47,554	\$ 9,081	\$ 55,375	\$ 9,931	16%	9%
Not-for-Profit	\$ 400	\$ 84	\$ 828	\$ 161	107%	92%
Comm/Indust	\$ 2,443,262	\$ 415,718	\$ 2,818,315	\$ 440,922	15%	6%
Ag Improvement	\$ 423,226	\$ 64,177	\$ 712,890	\$ 188,845	68%	194%
All Other	\$ 465,795	\$ 70,590	\$ 651,607	\$ 2,642	40%	-96%
	<u>\$ 15,910,415</u>	<u>\$ 2,556,796</u>	<u>\$ 12,918,431</u>	<u>\$ 1,962,599</u>	<u>-19%</u>	<u>-23%</u>
Personal Property						
Res. Mobile Homes	\$ 51,418	\$ 7,246	\$ 36,523	\$ 4,759	-29%	-34%
Mineral Leasehold	\$ 1,248,901	\$ 188,055	\$ 28,351,510	\$ 3,967,629	2170%	2010%
Motor Vehicles	\$ 258,932	\$ 40,978	\$ 433,545	\$ 66,229	67%	62%
C/I Mach/Equip	\$ 557,852	\$ 103,820	\$ 359,011	\$ 62,181	-36%	-40%
Boat/Marine	\$ 5,928	\$ 1,050	\$ 61,532	\$ 9,827	938%	836%
All Other	\$ 122,463	\$ 21,703	\$ 95,510	\$ 14,522	-22%	-33%
Penalty	\$ 22,934	\$ 3,656	\$ 123,381	\$ 18,579	438%	408%
	<u>\$ 2,268,428</u>	<u>\$ 366,508</u>	<u>\$ 29,461,012</u>	<u>\$ 4,143,726</u>	<u>1199%</u>	<u>1031%</u>
Public Utility	<u>\$ 2,571,952</u>	<u>\$ 407,813</u>	<u>\$ 9,245,189</u>	<u>\$ 1,321,565</u>	<u>259%</u>	<u>224%</u>
County Totals	<u>\$ 20,750,795</u>	<u>\$ 3,331,117</u>	<u>\$ 51,624,632</u>	<u>\$ 7,427,890</u>	<u>149%</u>	<u>123%</u>

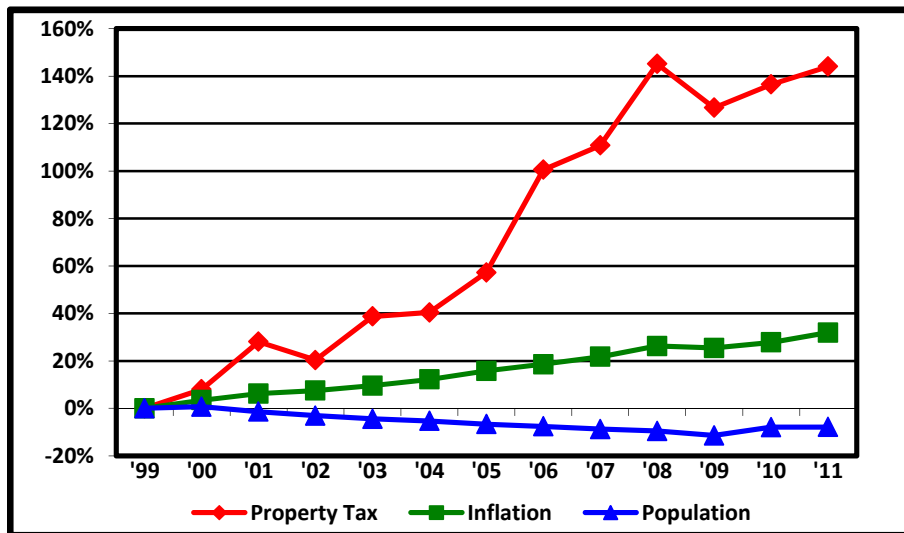


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Rooks County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 8,320,788	\$ 1,386,694	\$ 13,080,374	\$ 2,267,007	57%	63%
Agricultural	\$ 9,587,669	\$ 1,223,447	\$ 7,788,273	\$ 1,005,483	-19%	-18%
Vacant Lots	\$ 74,719	\$ 13,270	\$ 66,978	\$ 12,997	-10%	-2%
Not-for-Profit	\$ 9,213	\$ 1,892	\$ 14,906	\$ 2,998	62%	58%
Comm/Indust	\$ 3,016,357	\$ 525,581	\$ 4,946,656	\$ 893,374	64%	70%
Ag Improvement	\$ 601,445	\$ 78,222	\$ 898,696	\$ 117,353	49%	50%
All Other	\$ 292,598	\$ 42,245	\$ 1,109,051	\$ 142,566	279%	237%
	<u>\$ 21,902,789</u>	<u>\$ 3,271,352</u>	<u>\$ 27,904,934</u>	<u>\$ 4,441,778</u>	<u>27%</u>	<u>36%</u>
Personal Property						
Res. Mobile Homes	\$ 23,039	\$ 3,820	\$ 16,459	\$ 2,208	-29%	-42%
Mineral Leasehold	\$ 3,024,138	\$ 404,149	\$ 51,672,482	\$ 6,313,705	1609%	1462%
Motor Vehicles	\$ 558,908	\$ 80,858	\$ 811,433	\$ 117,863	45%	46%
C/I Mach/Equip	\$ 1,181,543	\$ 204,253	\$ 584,054	\$ 102,055	-51%	-50%
Boat/Marine	\$ 180,652	\$ 29,476	\$ 328,680	\$ 52,382	82%	78%
All Other	\$ 44,845	\$ 7,452	\$ 1,083,587	\$ 143,106	2316%	1820%
Penalty	\$ 67,555	\$ 10,830	\$ 148,551	\$ 24,336	120%	125%
	<u>\$ 5,080,680</u>	<u>\$ 740,839</u>	<u>\$ 54,645,246</u>	<u>\$ 6,755,655</u>	<u>976%</u>	<u>812%</u>
Public Utility	<u>\$ 6,801,447</u>	<u>\$ 994,975</u>	<u>\$ 7,206,740</u>	<u>\$ 1,020,856</u>	<u>6%</u>	<u>3%</u>
County Totals	<u>\$ 33,784,916</u>	<u>\$ 5,007,166</u>	<u>\$ 89,756,920</u>	<u>\$ 12,218,289</u>	<u>166%</u>	<u>144%</u>

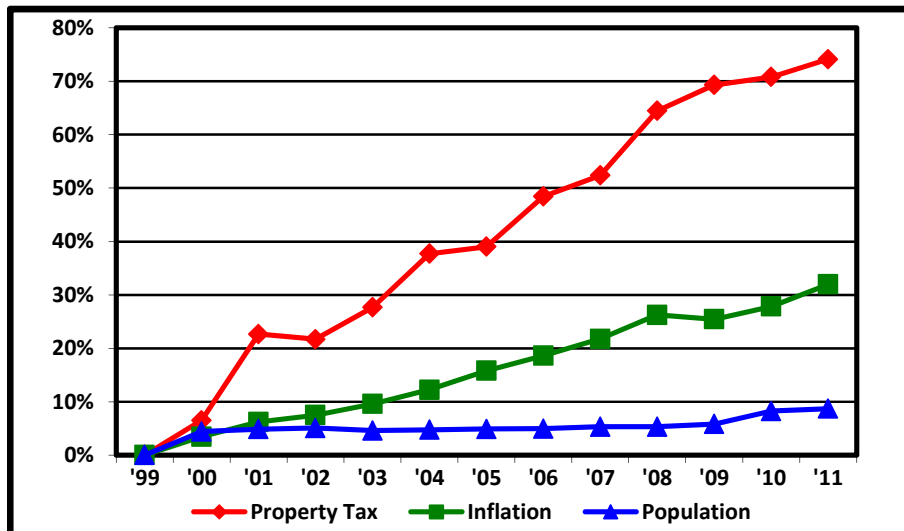


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Saline County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 174,746,637	\$ 17,805,257	\$ 278,370,512	\$ 33,266,521	59%	87%
Agricultural	\$ 11,561,871	\$ 798,323	\$ 16,352,119	\$ 1,493,160	41%	87%
Vacant Lots	\$ 2,066,556	\$ 231,295	\$ 1,373,944	\$ 175,503	-34%	-24%
Not-for-Profit	\$ 236,394	\$ 23,364	\$ 302,917	\$ 36,888	28%	58%
Comm/Indust	\$ 94,117,688	\$ 10,043,683	\$ 163,271,116	\$ 20,320,235	73%	102%
Ag Improvement	\$ 1,766,180	\$ 125,945	\$ 4,442,190	\$ 407,252	152%	223%
All Other	\$ 914,325	\$ 97,619	\$ 661,614	\$ 79,317	-28%	-19%
	<u>\$ 285,409,651</u>	<u>\$ 29,125,485</u>	<u>\$ 464,774,412</u>	<u>\$ 55,778,876</u>	<u>63%</u>	<u>92%</u>
Personal Property						
Res. Mobile Homes	\$ 1,094,121	\$ 96,656	\$ 1,189,549	\$ 131,104	9%	36%
Mineral Leasehold	\$ 165,719	\$ 10,432	\$ 1,095,350	\$ 100,711	561%	865%
Motor Vehicles	\$ 3,150,032	\$ 321,801	\$ 3,296,355	\$ 380,937	5%	18%
C/I Mach/Equip	\$ 44,940,823	\$ 4,055,654	\$ 27,929,322	\$ 3,088,270	-38%	-24%
Boat/Marine	\$ 1,311,586	\$ 135,729	\$ 1,832,844	\$ 215,009	40%	58%
All Other	\$ 650,548	\$ 60,075	\$ 760,728	\$ 85,326	17%	42%
Penalty	\$ 452,924	\$ 47,152	\$ 531,098	\$ 65,360	17%	39%
	<u>\$ 51,765,753</u>	<u>\$ 4,727,499</u>	<u>\$ 36,635,246</u>	<u>\$ 4,066,717</u>	<u>-29%</u>	<u>-14%</u>
Public Utility	<u>\$ 26,563,788</u>	<u>\$ 2,460,221</u>	<u>\$ 30,738,219</u>	<u>\$ 3,369,984</u>	<u>16%</u>	<u>37%</u>
County Totals	<u><u>\$ 363,739,192</u></u>	<u><u>\$ 36,313,205</u></u>	<u><u>\$ 532,147,877</u></u>	<u><u>\$ 63,215,577</u></u>	<u><u>46%</u></u>	<u><u>74%</u></u>

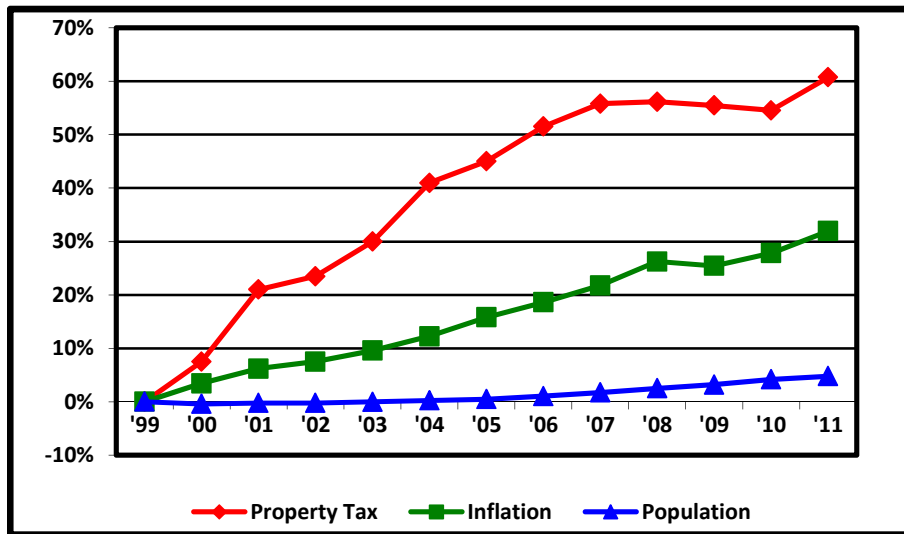


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Shawnee County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 508,900,771	\$ 61,953,286	\$ 875,856,372	\$ 121,443,355	72%	96%
Agricultural	\$ 9,116,619	\$ 967,893	\$ 8,674,419	\$ 1,124,877	-5%	16%
Vacant Lots	\$ 9,333,214	\$ 1,155,147	\$ 12,121,118	\$ 1,730,358	30%	50%
Not-for-Profit	\$ 933,919	\$ 124,807	\$ 1,649,673	\$ 244,787	77%	96%
Comm/Indust	\$ 264,450,567	\$ 35,493,082	\$ 387,147,351	\$ 57,596,374	46%	62%
Ag Improvement	\$ 2,267,181	\$ 242,397	\$ 4,207,757	\$ 544,844	86%	125%
All Other	\$ 1,522,854	\$ 207,885	\$ 652,170	\$ 95,331	-57%	-54%
	<u>\$ 796,525,125</u>	<u>\$ 100,144,498</u>	<u>\$ 1,290,308,860</u>	<u>\$ 182,779,926</u>	<u>62%</u>	<u>83%</u>
Personal Property						
Res. Mobile Homes	\$ 3,864,551	\$ 431,835	\$ 3,548,481	\$ 458,282	-8%	6%
Mineral Leasehold	\$ -	\$ -	\$ -	\$ -		
Motor Vehicles	\$ 4,109,230	\$ 516,856	\$ 7,404,051	\$ 1,052,255	80%	104%
C/I Mach/Equip	\$ 111,185,290	\$ 14,467,515	\$ 55,377,791	\$ 7,881,822	-50%	-46%
Boat/Marine	\$ 2,776,592	\$ 334,658	\$ 5,398,606	\$ 735,278	94%	120%
All Other	\$ 3,278,604	\$ 400,216	\$ 4,016,159	\$ 572,917	22%	43%
Penalty	\$ 3,690,661	\$ 474,116	\$ 2,435,536	\$ 346,171	-34%	-27%
	<u>\$ 128,904,928</u>	<u>\$ 16,625,196</u>	<u>\$ 78,180,624</u>	<u>\$ 11,046,725</u>	<u>-39%</u>	<u>-34%</u>
Public Utility	<u>\$ 121,287,922</u>	<u>\$ 15,303,277</u>	<u>\$ 127,259,717</u>	<u>\$ 18,064,396</u>	<u>5%</u>	<u>18%</u>
County Totals	<u>\$ 1,046,717,975</u>	<u>\$ 132,072,971</u>	<u>\$ 1,495,749,201</u>	<u>\$ 211,891,047</u>	<u>43%</u>	<u>60%</u>

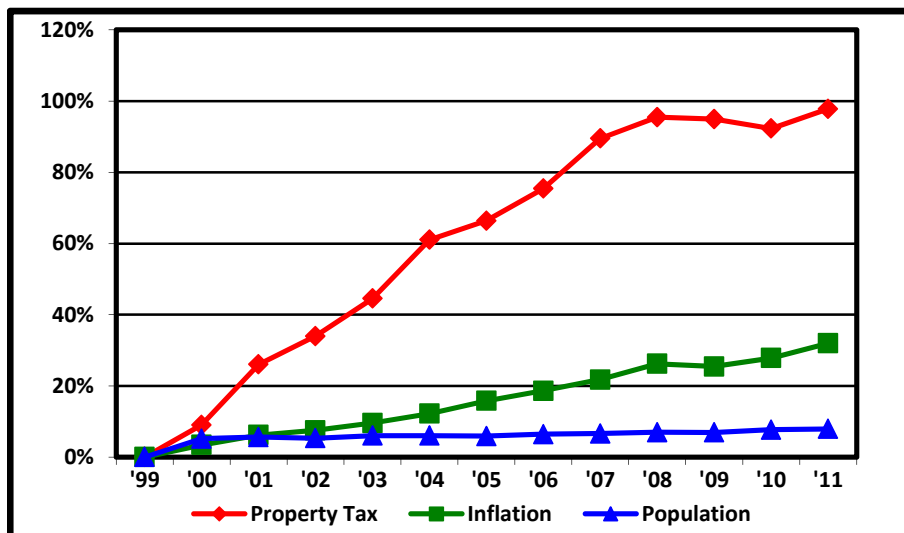


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Crawford County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 78,766,922	\$ 7,298,645	\$ 129,436,483	\$ 17,090,634	64%	134%
Agricultural	\$ 11,786,535	\$ 906,330	\$ 9,158,550	\$ 1,009,516	-22%	11%
Vacant Lots	\$ 1,254,030	\$ 126,570	\$ 1,707,776	\$ 241,300	36%	91%
Not-for-Profit	\$ 166,773	\$ 15,210	\$ 208,830	\$ 26,247	25%	73%
Comm/Indust	\$ 33,647,102	\$ 3,598,691	\$ 58,256,104	\$ 8,470,806	73%	135%
Ag Improvement	\$ 1,587,525	\$ 121,269	\$ 2,759,205	\$ 306,138	74%	152%
All Other	\$ 345,399	\$ 28,048	\$ 160,479	\$ 18,157	-54%	-35%
	<u>\$ 127,554,286</u>	<u>\$ 12,094,763</u>	<u>\$ 201,687,427</u>	<u>\$ 27,162,798</u>	<u>58%</u>	<u>125%</u>
Personal Property						
Res. Mobile Homes	\$ 828,453	\$ 62,967	\$ 697,542	\$ 81,950	-16%	30%
Mineral Leasehold	\$ 29,985	\$ 2,353	\$ 343,764	\$ 37,074	1046%	1476%
Motor Vehicles	\$ 1,082,054	\$ 102,725	\$ 1,664,874	\$ 213,502	54%	108%
C/I Mach/Equip	\$ 14,386,287	\$ 1,518,354	\$ 8,205,861	\$ 1,175,330	-43%	-23%
Boat/Marine	\$ 25,857	\$ 2,268	\$ 12,117	\$ 1,530	-53%	-33%
All Other	\$ 729,311	\$ 68,707	\$ 1,013,685	\$ 131,199	39%	91%
Penalty	\$ 226,697	\$ 21,785	\$ 281,803	\$ 36,244	24%	66%
	<u>\$ 17,308,644</u>	<u>\$ 1,779,160</u>	<u>\$ 12,219,646</u>	<u>\$ 1,676,828</u>	<u>-29%</u>	<u>-6%</u>
Public Utility	<u>\$ 20,491,871</u>	<u>\$ 1,936,510</u>	<u>\$ 18,564,553</u>	<u>\$ 2,431,062</u>	<u>-9%</u>	<u>26%</u>
County Totals	<u>\$ 165,354,801</u>	<u>\$ 15,810,433</u>	<u>\$ 232,471,626</u>	<u>\$ 31,270,688</u>	<u>41%</u>	<u>98%</u>

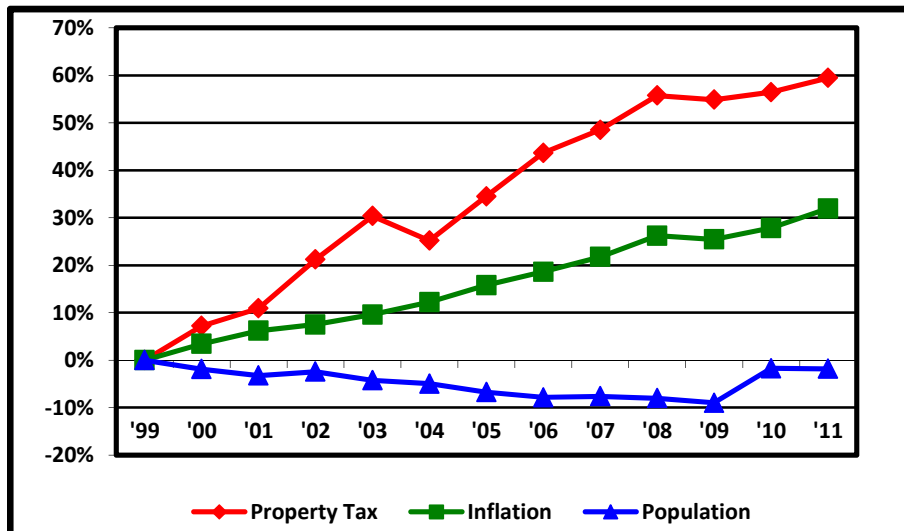


Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.



Cowley County Property Tax

	1999 Values and Tax		2011 Values and Tax		1999 - 2011 % Change	
	Assessed Values	Tax Collections	Assessed Values	Tax Collections	Values	Tax
Real Estate						
Residential	\$ 69,605,802	\$ 9,568,110	\$ 103,454,168	\$ 17,499,913	49%	83%
Agricultural	\$ 13,715,341	\$ 1,649,698	\$ 11,821,603	\$ 1,777,355	-14%	8%
Vacant Lots	\$ 668,024	\$ 97,458	\$ 631,796	\$ 110,772	-5%	14%
Not-for-Profit	\$ 136,993	\$ 17,352	\$ 123,647	\$ 19,699	-10%	14%
Comm/Indust	\$ 26,796,660	\$ 3,947,600	\$ 38,910,369	\$ 7,025,208	45%	78%
Ag Improvement	\$ 2,363,725	\$ 285,153	\$ 3,802,290	\$ 572,587	61%	101%
All Other	\$ 172,197	\$ 20,196	\$ 129,849	\$ 21,397	-25%	6%
	<u>\$ 113,458,742</u>	<u>\$ 15,585,566</u>	<u>\$ 158,873,722</u>	<u>\$ 27,026,931</u>	<u>40%</u>	<u>73%</u>
Personal Property						
Res. Mobile Homes	\$ 1,422,635	\$ 163,946	\$ 1,338,446	\$ 197,674	-6%	21%
Mineral Leasehold	\$ 1,474,120	\$ 177,657	\$ 10,291,566	\$ 1,525,098	598%	758%
Motor Vehicles	\$ 892,137	\$ 115,641	\$ 1,565,204	\$ 249,390	75%	116%
C/I Mach/Equip	\$ 21,421,481	\$ 2,956,639	\$ 10,738,013	\$ 1,803,092	-50%	-39%
Boat/Marine	\$ 633,155	\$ 87,937	\$ 613,846	\$ 101,367	-3%	15%
All Other	\$ 315,059	\$ 39,905	\$ 360,411	\$ 57,910	14%	45%
Penalty	\$ 333,542	\$ 44,909	\$ 337,986	\$ 55,024	1%	23%
	<u>\$ 26,492,129</u>	<u>\$ 3,586,634</u>	<u>\$ 25,245,472</u>	<u>\$ 3,989,555</u>	<u>-5%</u>	<u>11%</u>
Public Utility	<u>\$ 23,147,608</u>	<u>\$ 3,022,551</u>	<u>\$ 27,491,590</u>	<u>\$ 4,362,004</u>	<u>19%</u>	<u>44%</u>
County Totals	<u>\$ 163,098,479</u>	<u>\$ 22,194,751</u>	<u>\$ 211,610,784</u>	<u>\$ 35,378,490</u>	<u>30%</u>	<u>59%</u>



Source: Kansas Dept. of Revenue, Census Bureau, Bureau of Labor Statistics. Tax and assessment data includes all taxing jurisdictions within the county, including cities and school districts.