## Linus A. Thuston Neosho County Attorney

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February 22, 2013

Hon. Richard Carlson, Chairman Kansas House of Representatives Taxation Committee

Mr. Chairman and Committee Members:

I am writing this letter on behalf of the Neosho County Commission regarding HB2285. The Neosho County Commission is opposed to this bill. The changes as proposed to taxation of fixtures in this bill would greatly harm the citizens of Neosho County. Should this legislation pass in its present form, Neosho County would be facing a 52% Mill Levy increase from the county alone. The residents of Neosho County that live in USD 413 would be facing a Mill Levy increase of 124%. Neosho County Community College would be raising its Mill Levy by more than 90% as a result of this legislation. Residents of the City of Chanute would be facing a city Mill Levy increase of 40%, if the bill is passed in its present form. This would be detrimental to the residents of Neosho County and would result in a massive property tax increase.

Please consider the effects on communities especially small communities in your deliberations.

Sincerely,

Linus A. Thuston

Neosho County Attorney

For the Neosho County Commission

## Revised mill levy calculations for Trade fixture law change

FOSHO COUNTY 2012 TAX 52.883 - Assessed Values	KYEAR	rade fixture law ch	
	**************************************		
	**************************************		
- Assessed Value		6,136,170.87	
vascasen Agines			
		111,165,485	1
ie		Server is a second for the second for the second se	
		-,1007,1472	1
	327 - 1986	116,032,957	
mercial Value	<del>,,</del>		
l Value	. 1	111.165.485	
	deduct	MODEL STATE AND	
		57,208,548	57,208,5
on in Commercial Value			,,
	energetisk.	53,956,937	
nercial improvement Value	deduct 💮	51,148,360	
<b>2</b>		2,808,577	
loved from Com. Imp. Values	deduct	43,476,106	1
Improvement Value		7,672,254	
ised Com. Impr. Value		10.480.831	10 480 03
ue			10,480,83
r an annual sea			67,689,37
			4,867,47
d Value calculations			79 556 95
l be		<b>———</b>	72,556,85
d total Assessed Values)	· · ·		84.570
	84.5705	52 8820	-
4 4		32.0030	59.92
	31.0673		To compare the second s
ue to exemption			\$2,299,147
	ana in the second		\$2,299,14
l County Clerk's Office Annua	ıl Abstract of Taxe	5	
Abstract of Appraised and A	Assess Values - OR	ION - 10/31/2011	
nple .3 for 30% or 5 for 50%	rcial impact or wh	at applies to your County	for
current language we are	ectimativa	D/O.	
Paner, me ale	estimating that	% percent will	
		0-	
	mercial Value I Value I Value Imm. Values Ion in Commercial Value Total Value Intercial Improvement Value Intercial Improvement Value Improvement Value Improvement Value Issed Com. Impr. Value Use I de Value calculations I be I de total Assessed Values I Abstract of Appraised and Insert I	mercial Value  I Value  I Value  I Min. Values  Ion in Commercial Value  Total Value  mercial Improvement Value  moved from Com. Imp. Values  I Improvement Value  Vised Com. Impr. Value  ue  I deduct  I deduct  I man value  I man value  I man value  I man value  I mercial Improvement Value  I man value  I man value  I man value  I man value  I deduct  I man value  I man value  I man value  I deduct  I man value  I man value  I man value  I man value  I deduct  I man value  I deduct  I man value  I deduct  I man value  I deduct  I man value  I ma	mercial Value  I Valu

## Revised mill levy calculations for Trade fixture law change

	Jurisdiction	USD413 2012	* .			
1	County Mill Levy Taxes	59.379		\$ 4,581,328.14		
2	Real Property Value Personal Property Value Public Utility Total Assessed Value Total Values less Co	e mmercial Value		73,252,045 3,901,968 77,154,013		
3	Real Property Assess Less Commercial Val Real Property Less C	ue	deduct	73,252,045 49,680,141 23,571,904	23,571,904	
4	Commercial Assesse	mmercial improvement Value	deduct	49,680,141 47,605,745 <b>2,074,39</b> 6		
1.	The Difference and Billion Continues with 1987 and Continues by Collect Continues Institute Collection	removed from Com. Imp. Values cial Improvement Value	deduct	40,464,883 <b>7,140,862</b>		
7	Total Com. Land &	revised Com. Impr. Value		9,215,258	9,215,258	
8	Total Real Property	Value		The state of the s	32,787,162	
10	Personal Property Va Public Utility Revised total of Asse	alue			3,901,968 36,689,130	
	71.5 (4) 72.5 (4) (5)	vised total Assessed Values)			124.8688	
13	Percentage Increase		124.8688	59.3790	110.29%	
14	Mill Levy increase		65.4898			
15	Jurisdiction Taxes lo	st due to exemption			\$2,402,764	
PROPERTY OF A SECURE AND A SECURE AS A SEC		2011 County Clerk's Office Ann 2011 Abstract of Appraised and Please type .6 for 60% of Comm example .3 for 30% or .5 for 50	l Assess Valu ercial impac	es - ORION - 10/31/2011	ounty for	
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## Revised mill levy calculations for Trade fixture law change

				nange
Jurisdiction	Chanute City 2012 tax year			
1 County Mill Levy	40.709			
Taxes		Ś	• 400 —— ·	
		•	3,109,756.76	
County Clerk Abst	ract - Assessed Values			
Real Property Valu	e			
Personal Property	Value		73,252,045	
Public Utility			3,137,863	
2 Total Assessed Val	ue			
		Note the second	76,389,908	
Total Values less Co	ommercial Value			
Real Property Asses	ssed Value			
Less Commercial Va	ilue	4-1	73,252,045	
3 Real Property Less		deduct	49,680,141	
		-	23,571,904	23,571,904
Commercial a	uction in Commercial Value			• • • • • • • • • • • • • • • • • • • •
Commercial Assesse			49,680,141	
less Co	ommercial Improvement Value	deduct	47,605,745	
Commercial Land V	alue		2,074,396	
5 85%	removed from Com. Imp. Values	deduct		
5 Remaining Commer	cial Improvement Value	ueuuct	40,464,883	
		-	7,140,862	
	revised Com. Impr. Value		9,215,258	9,215,258
B Total Real Property	Value			
Personal Property Va				32,787,162
Public Utility	nue .			3,137,863
	essed Value calculations		-	÷
	unus calculations			35,925,025
2 Revised Mill Levy wo	suld ha			
(Taxes divided by Pa	vised total Assessed Values)			86.5624
Percentage increase	(Drai Assessed Values)			
Pe ille Ease		CONT. BY STATE IN	*9	
		86.5624	40.7090	112.64%
Mill Levy increase			40.7090	112.64%
Mill Levy increase		45.8534	40.7090	112.64%
Mill Levy increase			40.7090	112.64%
Mill Levy increase  Jurisdiction Taxes los			40.7090	
Jurisdiction Taxes los	it due to exemption	45.8534		112.64% \$1,647,285
Jurisdiction Taxes los  Sources for calculations: 2	it due to exemption 2011 County Clark's Office Annua	45.8534	S 14.25	
Jurisdiction Taxes los  Sources for calculations: 2	it due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Approised and A	45.8534  all Abstract of Taxes  Assess Values - ORI	s (ON-10/31/2011	
Jurisdiction Taxes los  Sources for calculations: 2	ot due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Appraised and A Please type .6 for 60% of Comme	45.8534  all Abstract of Taxes  Assess Values - ORI  refal Impact or who	s (ON-10/31/2011	\$1,647,285
Jurisdiction Taxes los Sources for calculations:	it due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Approised and A	45.8534  all Abstract of Taxes  Assess Values - ORI  refal Impact or who	s (ON-10/31/2011	
Jurisdiction Taxes los Sources for calculations: 2	ot due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Appraised and A Please type .6 for 60% of Comme	45.8534  all Abstract of Taxes  Assess Values - ORI  refal Impact or who	s (ON-10/31/2011	\$1,647,285
Jurisdiction Taxes los Sources for calculations: 2	ot due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Appraised and A Please type .6 for 60% of Comme	45.8534  all Abstract of Taxes  Assess Values - ORI  refal Impact or who	s (ON-10/31/2011	\$1,647,285
Jurisdiction Taxes los Sources for calculations: 2	ot due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Appraised and A Please type .6 for 60% of Comme	45.8534  all Abstract of Taxes  Assess Values - ORI  refal Impact or who	s (ON-10/31/2011	\$1,647,285
Jurisdiction Taxes los Sources for calculations: 2	ot due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Appraised and A Please type .6 for 60% of Comme	45.8534  all Abstract of Taxes  Assess Values - ORI  refal Impact or who	s (ON-10/31/2011	\$1,647,285
Jurisdiction Taxes los Sources for calculations: 2	ot due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Appraised and A Please type .6 for 60% of Comme	45.8534  all Abstract of Taxes  Assess Values - ORI  refal Impact or who	s (ON-10/31/2011	\$1,647,285
Jurisdiction Taxes los Sources for calculations: 2	ot due to exemption 2011 County Clerk's Office Annua 2011 Abstract of Appraised and A Please type .6 for 60% of Comme	45.8534  all Abstract of Taxes  Assess Values - ORI  refal Impact or who	s (ON-10/31/2011	\$1,647,285