

***Property Tax Comparisons
Among Kansas Localities and
Select Cities of the United States***

May 2006

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Prepared for:



I. Key Findings

This study uses hypothetical homestead, commercial, and industrial properties to accurately compare property tax burdens across 118 Kansas localities, over decade-by-decade intervals, from 1975 to 2005. The hypothetical properties, and the research method used, in this study replicate those employed in the sixth edition of the “50-State Property Tax Comparison Study: Payable Year 2005,” produced by the Minnesota Taxpayers Association (in cooperation with the member states of the National Taxpayers Conference). This research strategy makes it possible to compare Kansas localities with other localities across the United States by leveraging the quality research undertaken by the Minnesota Taxpayers Association.

The data and calculations in this study document that:

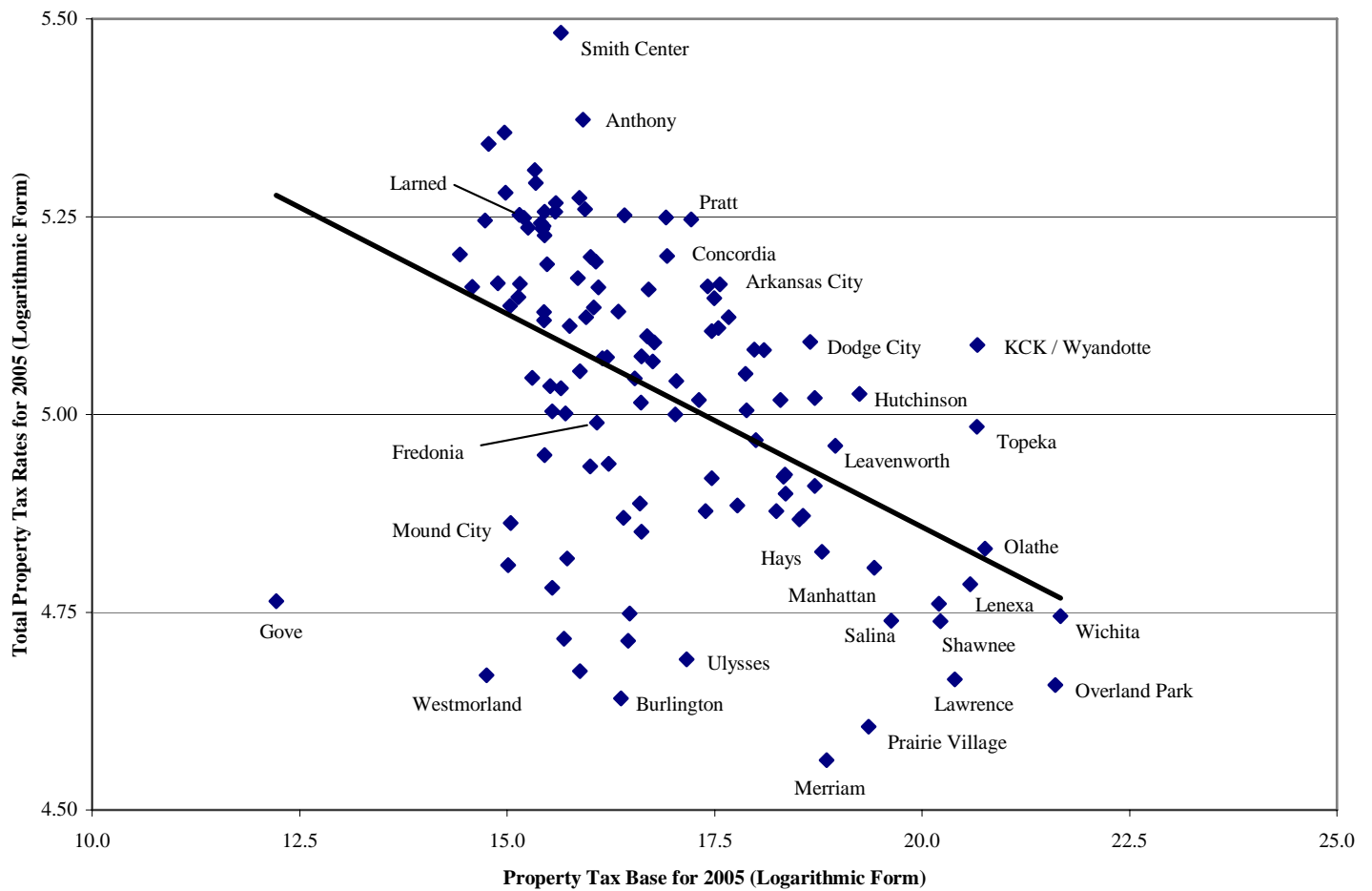
- Relative to other localities in the United States, Kansas localities imposed high property tax burdens on business properties and, depending upon locality, moderate-to-low property tax burdens on residential properties. Indeed, since 1989, on a locality-by-locality and value-for-value basis, the Constitution of Kansas has mandated a property tax burden on real business property that is at least 117 percent higher than the burden on residential property; the personal property components of the Kansas property tax system further increase the business-to-residential disparity. (See Tables 1 and 2.)
- The 2006 Kansas legislature passed HB 2583, and sent it to Governor Sebelius for her signature. This legislation exempts from property taxation *newly acquired* business machinery and equipment. If this legislation becomes law, it will, over time, significantly reduce the Kansas business property tax burden relative to other localities in the United States, all else equal. (See Table 3.)
- Kansas localities differ significantly with regard to the total property tax rates they impose on taxpayers. Among the 118 localities represented in this study, there is a tax burden disparity on like property of up to \$144.60 per \$1,000 of assessed property value. (See Chart 1.)
- The property tax reforms enacted in 1985 and 1986 may have acted as a catalyst to the decade-long labor productivity lag in Kansas that began about 1986. (See the August 2005 Kansas, Inc. study titled “A Brief History of the Kansas Economy, 1969-2003,” and citations therein, for documentation of the labor productivity lag.) Comparing the 1985 and 1990 property tax burdens on the hypothetical properties in this study reveals that, on average, among the 118 localities, homesteads experienced property tax increases of 357 percent; commercial properties experienced increases of 298 percent; and industrial properties experienced increases of 44 percent. Seven localities experienced reduced property tax burdens on the industrial property; six of those reside in Johnson County. The post-reform tax burden increases have tended to persist. (See Tables 4-6.)
- From 1985 to 2005, 90 percent of the localities in this study experienced a relative reduction in the share of property tax levies dedicated to public school funding (when properly accounting for State levies). This outcome implies that the levies dedicated to city or county government have grown as a share of the total property tax levies. (See Table 7.)

II. Kansas Property Taxes Payable in 2005

Wichita, the most populous city in Kansas, had moderate residential property taxes and high business property taxes, when compared to the most populous city in each of the other states. Yet, Wichita had low property taxes when compared to dozens of other population centers within Kansas. Higher business-related assessment rates in combination with the personal-property component of the Kansas property tax system drove the high-ranking business property tax liabilities.

Chart 1 indicates the relatively low tax-rate position of Wichita among Kansas localities; it also illustrates the relative dispersion of property tax rates (mills) among the 118 Kansas localities included in this investigation. The localities, listed by name in many of the tables below, include all Kansas cities of the first class; all cities of the second class with populations of 10,000 or more; and the county seat of each Kansas county, if not otherwise included in the sample.

Chart 1: Relationship of Property Tax Rates and Property Tax Bases for 2005, Select Kansas Cities



Source: League of Kansas Municipalities, *Kansas Tax Rate and Fiscal Data Book*, 2005 Edition.
 Note: Mill levels and assessed valuations are represented in logarithmic form merely to facilitate exposition.

Chart 1 reveals a general pattern to the dispersion of property tax rates: Localities in Kansas with smaller property tax bases tend to have higher overall property tax rates (although the tendency is more pronounced in this select sample than it is for the universe of Kansas localities). Among the sample localities with tax rates in the top quartile, almost two-thirds of them reside in western Kansas (specifically, the North West and South West Economic Development Regions defined by the Kansas Department of Commerce). The tax rate difference between Merriam and Smith Center equals 144.6 mills, or \$144.60 for each \$1,000 of assessed property value. The tax rate difference between Overland Park and Kansas City, Kansas equals about \$57 per \$1,000 of assessed property value. Taxpayers in Fredonia (a city of the second class) pay a total tax rate of about 147 mills, which happens to equal the median rate paid in all Kansas cities of the third class. The tax rate difference between Wichita and Fredonia equals about 33.6 mills.

Tables 1 and 2 provide a context for using Wichita and Larned as benchmarks for relating sample localities in Kansas to select localities across the United States. The data in Tables 1 and 2 came from the sixth edition of a nationwide property tax comparison study conducted by the Minnesota Taxpayers Association (MTA), in cooperation with other member states of the National Taxpayers Conference. The study implements a research approach that generates, as closely as possible, a consistent comparison of inter-jurisdictional property tax liabilities, given the many different aspects associated with property tax administration across localities. Specifically, the Minnesota Taxpayers Association created 13 hypothetical properties and “placed” those properties in different cities so as to calculate property tax liabilities on the specific properties, using local property tax law and local assessment practices. Tables 1 and 2 list the hypothetical properties. The indicated percentage of personal property, plus other types of assets, is in addition to the listed real-property value. (See the Appendix for a more detailed table of asset types and a discussion about the research methods used for the study and a list of the localities studied.)

Table 1 reports the calculated tax liability on each hypothetical property listed for the most populous city in Kansas (Wichita) and the most populous city in each of the states contiguous to Kansas. The ranks compare these five cities with the largest cities in each of the 50 states (plus the second largest cities in Illinois and New York—Aurora and Buffalo—to counter-balance the unique practices in Chicago and New York City.)

Table 1 shows that Wichita and Kansas City, Missouri imposed high-ranking business property taxes in both a national and a regional context. Wichita imposed moderate homestead property taxes in a national context, but not necessarily in a regional context. Wichita ranked 11th highest among the 53 large-city localities included in the MTA study with regard to the ratio of effective tax rates on a \$1 million commercial property (real property only) and a median-valued homestead property. (In the Kansas case, industrial real property would yield the same ratio.) Denver had a much higher commercial-to-homestead ratio than Wichita, but Denver commercial taxpayers had a 33 percent lower property tax liability and owners of a \$150,000 home had a 57 percent lower property tax liability.

The difference between Wichita and Denver with regard to median-valued homes helps illustrate an important point about *effective* property tax rates. An effective tax rate equals the taxpayer’s tax liability divided by the value of the tax base. Since Kansas law provides for a \$20,000

Table 1: Property Tax Ranks and Liabilities among 53 Urban Localities across the 50 States, Represented Cities in Kansas and Contiguous States, 2005

| Property Type | Wichita, Kansas | | Kansas City, Missouri | | Oklahoma City, Oklahoma | | Denver, Colorado | | Omaha, Nebraska | |
|---|-----------------|---------------|-----------------------|---------------|-------------------------|---------------|------------------|---------------|-----------------|---------------|
| | Rank | Tax Liability | Rank | Tax Liability | Rank | Tax Liability | Rank | Tax Liability | Rank | Tax Liability |
| Median-Valued Homestead in Locality* | 50 | 1,268 | 30 | 2,284 | 48 | 1,277 | 49 | 1,273 | 20 | 2,832 |
| \$150,000 Homestead | 28 | 1,808 | 20 | 2,180 | 34 | 1,688 | 50 | 769 | 8 | 3,094 |
| \$300,000 Homestead | 33 | 3,662 | 22 | 4,361 | 34 | 3,485 | 52 | 1,538 | 9 | 6,187 |
| \$600,000 Apartment Complex (5% Personal) | 35 | 8,221 | 32 | 9,513 | 38 | 7,645 | 52 | 3,605 | 1 | 13,130 |
| \$100,000 Commercial (20% Personal) | 14 | 3,223 | 11 | 3,399 | 43 | 1,503 | 27 | 2,166 | 23 | 2,510 |
| \$1,000,000 Commercial (20% Personal) | 15 | 32,230 | 12 | 33,993 | 43 | 15,028 | 28 | 21,665 | 23 | 25,105 |
| \$25,000,000 Commercial (20% Personal) | 15 | 805,756 | 12 | 849,814 | 43 | 375,705 | 29 | 541,621 | 23 | 627,619 |
| \$100,000 Industrial (50% Personal) | 10 | 4,357 | 8 | 4,454 | 31 | 2,723 | 24 | 2,951 | 24 | 3,370 |
| \$1,000,000 Industrial (50% Personal) | 11 | 43,569 | 9 | 44,538 | 33 | 27,225 | 26 | 29,509 | 21 | 33,696 |
| \$25,000,000 Industrial (50% Personal) | 11 | 1,089,224 | 9 | 1,113,444 | 33 | 680,625 | 26 | 737,725 | 22 | 842,410 |
| \$100,000 Industrial (60% Personal) | 8 | 5,207 | 7 | 5,245 | 23 | 3,485 | 22 | 3,511 | 19 | 4,014 |
| \$1,000,000 Industrial (60% Personal) | 9 | 52,073 | 8 | 52,447 | 24 | 34,848 | 23 | 35,112 | 20 | 40,140 |
| \$25,000,000 Industrial (60% Personal) | 10 | 1,301,824** | 9 | 1,311,166 | 24 | 871,200 | 23 | 877,799 | 20 | 1,003,504 |
| Ratio Measures (using effective tax rates):*** | | Ratio | | Ratio | | Ratio | | Ratio | | Ratio |
| \$1M Commercial to Median-Value Homestead | 11 | 2.227 | 16 | 1.976 | 38 | 1.085 | 3 | 3.497 | 45 | 1.009 |
| \$1M Commercial to \$150,000-Value Homestead | 12 | 2.203 | 16 | 1.976 | 39 | 1.065 | 4 | 3.497 | 46 | 1.009 |

Important Note: The rankings for Wichita do not include the refundable 20% income tax credit for machinery and equipment property taxes available through Kansas law.

* Median homestead values are reported as: Wichita—\$106,300; Kansas City—\$157,100; Oklahoma City—\$115,700; Denver—\$248,400; Omaha—\$137,300.

** The published report distributed by the National Taxpayers Conference contains a calculation error that incorrectly ranks Wichita as 8th (with a tax liability of \$1,323,085) rather than the corrected statistics reported here.

*** Real property only.

Source: National Taxpayers Conference, "50-State Property Tax Comparison Study: Payable Year 2005," April 2006

Table 2: Property Tax Ranks and Liabilities among 50 Rural Localities across the 50 States, Represented Towns in Kansas and Contiguous States, 2005

| Property Type | Larned, Kansas | | Boonville, Missouri | | Hollis, Oklahoma | | Walsenburg, Colorado | | Mullen, Nebraska | |
|--|----------------|---------------|---------------------|---------------|------------------|---------------|----------------------|---------------|------------------|---------------|
| | Rank | Tax Liability | Rank | Tax Liability | Rank | Tax Liability | Rank | Tax Liability | Rank | Tax Liability |
| \$70,000 Homestead | 5 | 1,460 | 27 | 770 | 41 | 486 | 45 | 334 | 10 | 1,335 |
| \$150,000 Homestead | 7 | 3,182 | 30 | 1,649 | 39 | 1,115 | 47 | 717 | 11 | 2,861 |
| \$300,000 Homestead | 7 | 6,409 | 31 | 3,299 | 38 | 2,293 | 47 | 1,433 | 12 | 5,721 |
| \$600,000 Apartment Complex (5% Personal) | 9 | 14,297 | 34 | 6,598 | 42 | 4,801 | 50 | 2,239 | 17 | 12,015 |
| \$100,000 Commercial (20% Personal) | 1 | 5,728 | 17 | 2,219 | 45 | 914 | 27 | 1,773 | 16 | 2,296 |
| \$1,000,000 Commercial (20% Personal) | 1 | 57,280 | 17 | 22,189 | 45 | 9,144 | 27 | 17,735 | 16 | 22,964 |
| \$25,000,000 Commercial (20% Personal) | 1 | 1,431,990 | 17 | 554,730 | 45 | 228,600 | 27 | 443,364 | 16 | 574,095 |
| \$100,000 Industrial (50% Personal) | 1 | 7,637 | 13 | 2,973 | 41 | 1,524 | 16 | 2,590 | 11 | 3,080 |
| \$1,000,000 Industrial (50% Personal) | 1 | 76,373 | 15 | 29,731 | 41 | 15,240 | 19 | 25,903 | 12 | 30,799 |
| \$25,000,000 Industrial (50% Personal) | 1 | 1,909,320 | 16 | 743,273 | 41 | 381,000 | 19 | 647,584 | 13 | 769,982 |
| \$100,000 Industrial (60% Personal) | 1 | 9,069 | 12 | 3,539 | 38 | 1,905 | 15 | 3,203 | 11 | 3,668 |
| \$1,000,000 Industrial (60% Personal) | 1 | 90,693 | 14 | 35,387 | 38 | 19,050 | 17 | 32,030 | 13 | 36,676 |
| \$25,000,000 Industrial (60% Personal) | 1 | 2,267,318 | 14 | 884,681 | 38 | 476,250 | 17 | 800,750 | 13 | 916,897 |
| Ratio Measure (using effective tax rates):* | | Ratio | | Ratio | | Ratio | | Ratio | | Ratio |
| \$1M Commercial to \$150,000-Value Homestead | 7 | 2.250 | 12 | 1.675 | 38 | 1.025 | 2 | 2.857 | 48 | 0.999 |

Important Note: The rankings for Larned do not include the refundable 20% income tax credit for machinery and equipment property taxes available through Kansas law.

* Real property only.

Source: National Taxpayers Conference, "50-State Property Tax Comparison Study: Payable Year 2005," April 2006

homestead exemption against the State's school mill levy, Kansas has a (slightly) progressive homestead property tax; that is, the effective tax rate increases as home values increase. The MTA lists a median-valued home in Wichita at \$106,300 and in Denver at \$248,400. The lower Kansas home value generated the lower tax liability reported in Table 1. However, the effective tax rate in Wichita equaled 1.193 percent versus the 0.513 percent rate in Denver. For most other categories listed in Table 1, for each locality, taxpayers with different tax liabilities due to different property values experience the same effective tax rate. For example, each Wichita commercial property listed in Table 1 paid an effective tax rate of 2.686 percent and each Denver commercial property paid an effective tax rate of 1.805 percent.

Table 2 replicates the same exercise of Table 1 for what the MTA defines as a "typical" rural city in each state (based primarily on tax rate levels). Back in 1995, for the first edition of the "50-State Property Tax Comparison Study," MTA picked Larned as the typical rural city for Kansas, based on input from an individual in the Kansas Department of Revenue's Division of Property Valuation. That selection was a mistake, perhaps based on a misprint in the 1994 *Kansas Tax Rate and Fiscal Data Book* (published by the League of Kansas Municipalities), which listed total levies in Larned as 77.534 mills rather than the more correct figure of about 180 mills. Larned, home to several State of Kansas properties that are exempt from property taxation, was never "typical." Nevertheless, the data is faithfully reported in Table 2 as it appears in the latest MTA study. For 2005, within the sample of this Kansas study, Fredonia (county seat of Wilson County) represented a better candidate for the "typical" rural city in Kansas.

Table 2 shows that Larned imposed property tax liabilities, across each asset type, that significantly exceeded those in the typical-rural-city sample of the states contiguous to Kansas. The states that had rural homestead property taxes higher than those posted in Larned tended to be in New York, Connecticut, New Jersey, Illinois, Wisconsin, and Texas. As with the large-city sample reported in Table 1, the rural Oklahoma locality (Hollis) reported in Table 2 tended to have the lowest property tax liabilities in the five-state region. (If Fredonia replaced Larned in Table 2, it would show Kansas as dropping to a rank of about twelfth for homesteads and retaining the highest rank for commercial and industrial properties.)

Readers must note a significant caveat to the rankings in Tables 1 and 2. The MTA study focused on property tax systems only. This focus meant that the MTA study took no account of the refundable *income tax* credit provided by Kansas law to offset the property tax liability imposed on the commercial and industrial machinery and equipment sub-class of personal property. (Note, too, that the MTA study took no account of liability-offsetting provisions in other states that existed outside of the property tax system proper.) For 2005, the Kansas income tax credit equaled 20 percent. Since the credit was refundable—meaning that the State wrote a check to the taxpayer for the entire credit due—it had the same economic effect as assessing the machinery and equipment sub-class of property at 20 percent rather than the 25 percent provided by the Constitution of Kansas. (See the discussion on property tax law below.)

Table 3 provides an industrial-property comparison, for each Kansas locality included in this study, of the difference between the property tax liability that resulted from the MTA procedure and the liability that the MTA would have reported if Kansas law imposed an assessment percentage on machinery and equipment of 20 percent instead of 25 percent, thereby defining the bottom-line impact of the refundable income tax credit. Table 3 also reports the liabilities that would have derived from exempting the commercial and industrial machinery and equipment

sub-class of personal property from taxation—the property tax reform for *newly acquired* business machinery and equipment passed by the Kansas legislature (HB 2583), and sent to Governor Sebelius for her signature, at the time of this writing. Table 3 organizes the data into the economic development regions defined by the Kansas Department of Commerce and then alphabetically sorts the localities by county name and city name, respectively.

Table 3: Property Tax Liabilities for 2005 among 118 Kansas Localities, Using Different Assumptions about the Tax Treatment of Commercial and Industrial Machinery and Equipment, \$1 Million Industrial Property (50% Personal Property)

| County | City | Minnesota Taxpayers Association Procedure | MTA less Refundable Credit | Exempt Machinery and Equipment | Rank Among Kansas Sample | | |
|-----------------------------|------------------|--|----------------------------------|--------------------------------------|--------------------------|----------------------|---------------|
| | | | | | MTA | Refundable Credit | Exempt M&E |
| <i>East Central Region</i> | | | | | | | |
| Douglas | Lawrence | 40,903 | 38,249 | 27,631 | 111 | 111 | 108 |
| Franklin | Ottawa | 63,631 | 59,604 | 43,495 | 44 | 42 | 37 |
| Johnson | Gardner | 47,916 | 44,632 | 31,495 | 91 | 91 | 93 |
| Johnson | Leawood | 42,623 | 39,702 | 28,016 | 108 | 109 | 106 |
| Johnson | Lenexa | 43,689 | 40,694 | 28,717 | 104 | 106 | 104 |
| Johnson | Merriam | 34,979 | 32,581 | 22,992 | 118 | 118 | 116 |
| Johnson | Olathe | 45,690 | 42,559 | 30,032 | 100 | 99 | 99 |
| Johnson | Overland Park | 38,462 | 35,826 | 25,281 | 113 | 113 | 111 |
| Johnson | Prairie Village | 36,490 | 33,989 | 23,985 | 115 | 115 | 115 |
| Johnson | Shawnee | 41,675 | 38,819 | 27,393 | 110 | 110 | 109 |
| Leavenworth | Lansing | 47,368 | 44,060 | 30,829 | 93 | 94 | 96 |
| Leavenworth | Leavenworth | 51,065 | 47,499 | 33,235 | 81 | 82 | 87 |
| Miami | Paola | 54,609 | 51,185 | 37,490 | 76 | 75 | 71 |
| Wyandotte | Kansas City | 61,346 | 57,294 | 41,086 | 53 | 53 | 51 |
| <i>North Central Region</i> | | | | | | | |
| Chase | Cottonwood Falls | 77,468 | 72,559 | 52,922 | 9 | 10 | 10 |
| Clay | Clay Center | 69,257 | 65,192 | 48,935 | 24 | 24 | 20 |
| Cloud | Concordia | 66,124 | 61,592 | 43,463 | 34 | 36 | 39 |
| Dickinson | Abilene | 50,297 | 47,014 | 33,882 | 86 | 86 | 81 |
| Ellsworth | Ellsworth | 72,640 | 68,139 | 50,137 | 19 | 19 | 18 |
| Geary | Junction City | 61,620 | 57,842 | 42,730 | 50 | 50 | 40 |
| Jewell | Mankato | 63,946 | 59,587 | 42,151 | 42 | 43 | 43 |
| Lincoln | Lincoln | 64,184 | 59,485 | 40,691 | 41 | 44 | 55 |
| Lyon | Emporia | 58,602 | 54,814 | 39,662 | 61 | 60 | 59 |
| Marshall | Marysville | 61,163 | 57,197 | 41,331 | 54 | 54 | 50 |
| Mitchell | Beloit | 69,912 | 65,816 | 49,434 | 23 | 22 | 19 |
| Morris | Council Grove | 51,089 | 47,604 | 33,664 | 80 | 80 | 85 |
| Ottawa | Minneapolis | 60,041 | 56,122 | 40,445 | 57 | 57 | 56 |
| Pottawatomie | Westmoreland | 37,807 | 35,139 | 24,466 | 114 | 114 | 114 |
| Republic | Belleville | 75,263 | 70,386 | 50,875 | 14 | 13 | 15 |
| Riley | Manhattan | 45,850 | 42,793 | 30,566 | 99 | 98 | 97 |
| Saline | Salina | 46,232 | 43,373 | 31,936 | 97 | 95 | 90 |
| Wabaunsee | Alma | 50,925 | 47,041 | 31,503 | 82 | 85 | 92 |
| Washington | Washington | 60,491 | 56,189 | 38,980 | 56 | 56 | 64 |
| <i>North East Region</i> | | | | | | | |
| Atchison | Atchison | 59,624 | 55,895 | 40,980 | 58 | 58 | 52 |
| Brown | Hiawatha | 50,861 | 47,546 | 34,283 | 83 | 81 | 78 |
| Doniphan | Troy | 49,053 | 45,987 | 33,724 | 89 | 89 | 84 |
| Jackson | Holton | 45,189 | 41,197 | 25,229 | 101 | 102 | 112 |
| Jefferson | Oskaloosa | 61,374 | 57,539 | 42,195 | 52 | 51 | 42 |
| Nemaha | Seneca | 45,885 | 43,001 | 31,465 | 98 | 97 | 94 |
| Osage | Lyndon | 56,486 | 52,962 | 38,867 | 69 | 69 | 65 |
| Shawnee | Topeka | 55,180 | 51,528 | 36,921 | 73 | 74 | 73 |

Table 3 (Cont.): Property Tax Liabilities for 2005 among 118 Kansas Localities, Using Different Assumptions about the Tax Treatment of Commercial and Industrial Machinery and Equipment, \$1 Million Industrial Property (50% Personal Property)

| County | City | Minnesota Taxpayers Association Procedure | MTA less Refundable Credit | Exempt Machinery and Equipment | Rank Among Kansas Sample | | |
|-----------------------------|----------------|--|----------------------------------|--------------------------------------|--------------------------|----------------------|---------------|
| | | | | | MTA | Refundable Credit | Exempt M&E |
| <i>North West Region</i> | | | | | | | |
| Cheyenne | St. Francis | 40,228 | 37,434 | 26,260 | 112 | 112 | 110 |
| Decatur | Oberlin | 67,571 | 63,423 | 46,831 | 30 | 30 | 28 |
| Ellis | Hays | 44,109 | 40,989 | 28,512 | 103 | 103 | 105 |
| Gove | Gove | 36,052 | 33,121 | 21,396 | 117 | 117 | 118 |
| Graham | Hill City | 74,043 | 69,318 | 50,418 | 18 | 18 | 17 |
| Logan | Oakley | 77,136 | 72,888 | 55,898 | 10 | 9 | 6 |
| Norton | Norton | 61,386 | 57,397 | 41,442 | 51 | 52 | 48 |
| Osborne | Osborne | 74,326 | 69,618 | 50,790 | 17 | 17 | 16 |
| Phillips | Phillipsburg | 71,411 | 66,883 | 48,770 | 20 | 20 | 21 |
| Rawlins | Atwood | 56,442 | 51,789 | 33,177 | 70 | 71 | 88 |
| Rooks | Stockton | 70,184 | 65,213 | 45,331 | 22 | 23 | 31 |
| Russell | Russell | 69,017 | 64,258 | 45,218 | 25 | 27 | 32 |
| Sheridan | Hoxie | 57,173 | 53,328 | 37,949 | 67 | 67 | 69 |
| Sherman | Goodland | 55,929 | 52,217 | 37,372 | 72 | 70 | 72 |
| Smith | Smith Center | 104,250 | 98,238 | 74,189 | 1 | 1 | 1 |
| Thomas | Colby | 58,326 | 54,548 | 39,438 | 62 | 62 | 61 |
| Trego | WaKeeney | 84,137 | 79,329 | 60,098 | 3 | 3 | 3 |
| Wallace | Sharon Springs | 62,127 | 57,872 | 40,851 | 48 | 49 | 53 |
| <i>South Central Region</i> | | | | | | | |
| Butler | El Dorado | 57,210 | 53,619 | 39,253 | 66 | 65 | 62 |
| Chautauqua | Sedan | 46,608 | 42,228 | 24,706 | 96 | 100 | 113 |
| Cowley | Arkansas City | 64,201 | 59,827 | 42,334 | 40 | 41 | 41 |
| Cowley | Winfield | 57,357 | 53,449 | 37,821 | 65 | 66 | 70 |
| Elk | Howard | 66,373 | 61,830 | 43,658 | 33 | 33 | 36 |
| Greenwood | Eureka | 68,938 | 64,580 | 47,150 | 26 | 25 | 25 |
| Harper | Anthony | 75,493 | 70,108 | 48,570 | 13 | 15 | 22 |
| Harvey | Newton | 46,699 | 43,260 | 29,505 | 95 | 96 | 101 |
| Kingman | Kingman | 63,742 | 59,975 | 44,906 | 43 | 39 | 33 |
| Marion | Marion | 68,449 | 64,255 | 47,478 | 28 | 28 | 24 |
| McPherson | McPherson | 50,568 | 47,210 | 33,779 | 84 | 84 | 83 |
| Reno | Hutchinson | 57,113 | 53,305 | 38,075 | 68 | 68 | 67 |
| Rice | Lyons | 68,618 | 64,393 | 47,492 | 27 | 26 | 23 |
| Sedgwick | Derby | 50,184 | 46,919 | 33,859 | 88 | 88 | 82 |
| Sedgwick | Wichita | 43,569 | 40,734 | 29,396 | 106 | 105 | 102 |
| Sumner | Wellington | 67,288 | 62,925 | 45,470 | 31 | 31 | 29 |
| <i>South East Region</i> | | | | | | | |
| Allen | Iola | 60,719 | 56,849 | 41,369 | 55 | 55 | 49 |
| Anderson | Garnett | 59,046 | 55,164 | 39,636 | 59 | 59 | 60 |
| Bourbon | Ft. Scott | 58,068 | 54,395 | 39,704 | 63 | 63 | 58 |
| Cherokee | Columbus | 50,204 | 47,005 | 34,206 | 87 | 87 | 80 |
| Coffey | Burlington | 44,549 | 41,957 | 31,591 | 102 | 101 | 91 |
| Crawford | Girard | 51,319 | 48,062 | 35,037 | 78 | 78 | 74 |
| Crawford | Pittsburg | 51,208 | 47,958 | 34,961 | 79 | 79 | 75 |
| Labette | Oswego | 78,506 | 73,660 | 54,276 | 8 | 8 | 9 |
| Labette | Parsons | 67,952 | 63,757 | 46,979 | 29 | 29 | 27 |
| Linn | Mound City | 50,542 | 47,308 | 34,374 | 85 | 83 | 77 |
| Montgomery | Coffeyville | 64,973 | 60,676 | 43,487 | 38 | 38 | 38 |
| Montgomery | Independence | 62,577 | 58,438 | 41,883 | 46 | 45 | 45 |
| Neosho | Erie | 56,159 | 51,781 | 34,273 | 71 | 72 | 79 |
| Wilson | Fredonia | 65,941 | 61,820 | 45,334 | 36 | 34 | 30 |
| Woodson | Yates Center | 66,430 | 61,944 | 44,002 | 32 | 32 | 35 |

Table 3 (Cont.): Property Tax Liabilities for 2005 among 118 Kansas Localities, Using Different Assumptions about the Tax Treatment of Commercial and Industrial Machinery and Equipment, \$1 Million Industrial Property (50% Personal Property)

| County | City | Minnesota Taxpayers Association Procedure | MTA less Refundable Credit | Exempt Machinery and Equipment | Rank Among Kansas Sample | | |
|--------------------------|----------------|--|----------------------------------|--------------------------------------|--------------------------|----------------------|---------------|
| | | | | | MTA | Refundable Credit | Exempt M&E |
| <i>South West Region</i> | | | | | | | |
| Barber | Medicine Lodge | 66,104 | 61,697 | 44,069 | 35 | 35 | 34 |
| Barton | Great Bend | 54,724 | 50,700 | 34,605 | 75 | 76 | 76 |
| Clark | Ashland | 65,934 | 60,710 | 39,811 | 37 | 37 | 57 |
| Comanche | Coldwater | 81,253 | 76,512 | 57,550 | 5 | 5 | 5 |
| Edwards | Kinsley | 79,243 | 74,449 | 55,274 | 6 | 7 | 8 |
| Finney | Garden City | 55,040 | 51,651 | 38,094 | 74 | 73 | 66 |
| Ford | Dodge City | 62,142 | 58,076 | 41,808 | 47 | 47 | 46 |
| Grant | Ulysses | 36,091 | 33,370 | 22,482 | 116 | 116 | 117 |
| Gray | Cimmaron | 62,022 | 58,039 | 42,105 | 49 | 48 | 44 |
| Greeley | Tribune | 64,693 | 59,918 | 40,821 | 39 | 40 | 54 |
| Hamilton | Syracuse | 57,776 | 54,061 | 39,199 | 64 | 64 | 63 |
| Haskell | Sublette | 43,132 | 40,040 | 27,672 | 107 | 107 | 107 |
| Hodgeman | Jetmore | 92,814 | 87,517 | 66,326 | 2 | 2 | 2 |
| Kearny | Lakin | 42,492 | 39,809 | 29,079 | 109 | 108 | 103 |
| Kiowa | Greensburg | 58,860 | 54,680 | 37,958 | 60 | 61 | 68 |
| Lane | Dighton | 79,207 | 74,515 | 55,745 | 7 | 6 | 7 |
| Meade | Meade | 62,611 | 58,389 | 41,502 | 45 | 46 | 47 |
| Morton | Elkhart | 47,562 | 44,088 | 30,191 | 92 | 93 | 98 |
| Ness | Ness City | 52,180 | 48,455 | 33,558 | 77 | 77 | 86 |
| Pawnee | Larned | 76,373 | 71,600 | 52,506 | 12 | 12 | 12 |
| Pratt | Pratt | 74,848 | 70,102 | 51,117 | 15 | 16 | 14 |
| Rush | LaCrosse | 76,792 | 71,740 | 51,531 | 11 | 11 | 13 |
| Scott | Scott City | 74,472 | 70,127 | 52,747 | 16 | 14 | 11 |
| Seward | Liberal | 48,301 | 44,871 | 31,149 | 90 | 90 | 95 |
| Stafford | St. John | 81,596 | 76,841 | 57,821 | 4 | 4 | 4 |
| Stanton | Johnson City | 47,274 | 44,293 | 32,370 | 94 | 92 | 89 |
| Stevens | Hugoton | 43,654 | 40,867 | 29,716 | 105 | 104 | 100 |
| Wichita | Leoti | 71,031 | 66,238 | 47,066 | 21 | 21 | 26 |

Source: Author's calculation using data from the League of Kansas Municipalities, *Kansas Tax Rate and Fiscal Data Book*, 2005 Edition and the Kansas Department of Revenue, Division of Property Valuation, "Kansas Real Estate Ratio Study, 2004."

Comparing Table 3 with the like industrial property classification in Tables 1 and 2 reveals how Wichita and Larned compare under different legal treatment of commercial and industrial machinery and equipment, all else held equal. Accounting for the Kansas law that provided a 20 percent refundable income tax credit against the property tax liability on machinery and equipment, Wichita's tax-liability rank would have dropped from eleventh to fourteenth; Larned would have retained its top-rank by a margin of \$9,445. Under a scenario in which machinery and equipment became exempt from property taxation, Wichita's tax-liability rank would have dropped from eleventh to twenty-eighth; Larned's rank would have dropped from first to fourth.

Another noteworthy aspect of Table 3 concerns the shifting ranks of Kansas localities under the scenario of no property tax on machinery and equipment. Removing this sub-class of property from the property tax base would increase the influence of a locality's appraisal practices on the value of the real property subject to the legal assessment percentages.

III. An Historical Perspective on the Kansas Property Tax System

Property tax systems have three fundamentally interrelated components: tax rates, assessment rates, and property values. Lawmakers establish the tax rates and assessment rates. Appraisers, often fallible or poorly trained, working in markets with fragmented information, must estimate property values. The integrity and accuracy of property appraisals represents an important practical aspect of property tax administration. The variability of front-line appraisal practices makes property tax systems difficult to compare.

Kansas, like most states, has a storied history with the administration of its property tax—most of it related to the property appraisal process. The Constitution of Kansas (Article 11, Section 1) requires the legislature to provide for a property tax system that has “a uniform and equal rate of assessment and taxation,” a requirement that necessarily presumes accurate property appraisals. Kansas has a poor historical record in this regard. For example, widespread discontent with the administration of the property tax resulted in a 1953 law that established the Kansas Citizens Commission on Assessment Equalization. Commenting on the November 1954 report from that Commission, John D. Garwood, Professor of Economics at Fort Hays State University, said: “The findings cogently point up the fact that the inequities resulting from faulty assessment throughout all levels of government in the state have completely undermined the property tax structure. The decadence found in the administration of the tax was worse than the critics had alleged.”¹ Matters did not improve much following the Commission's 1954 report—until the situation created enough political pressure to affect the major reforms implemented in 1989.²

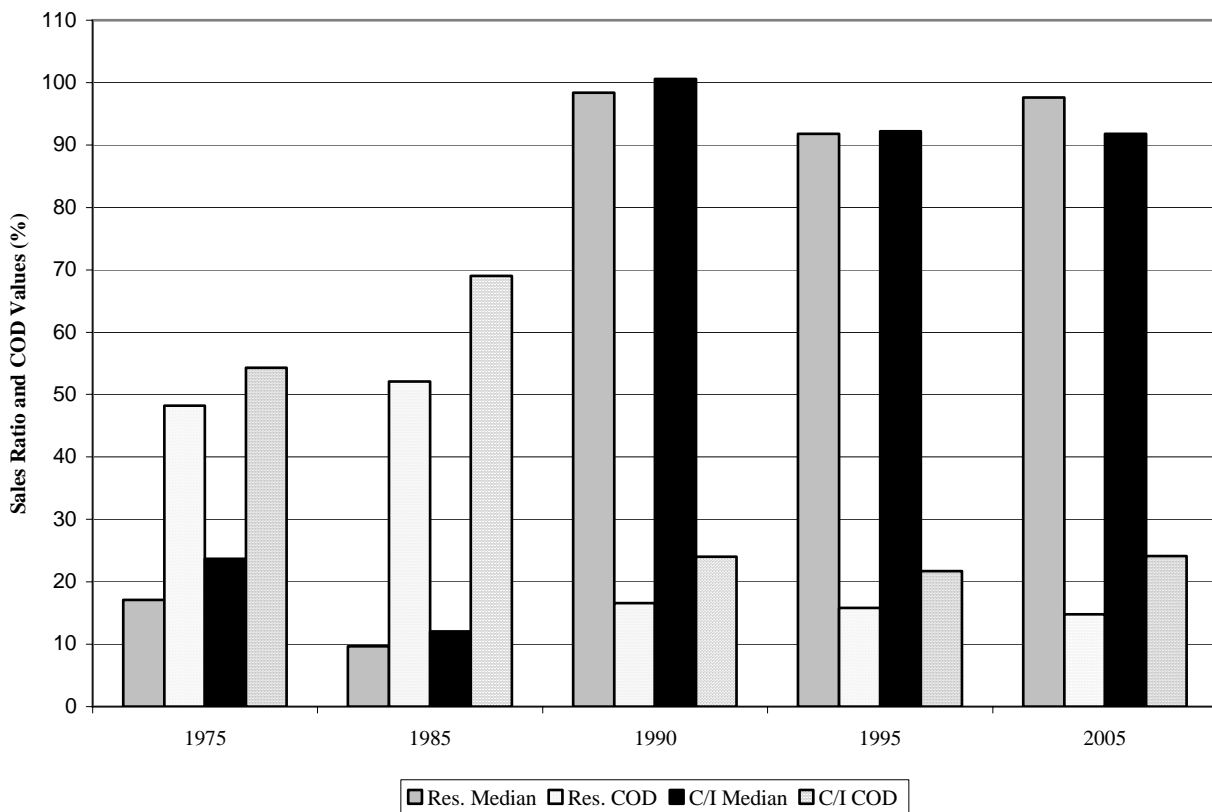
Chart 2 tells the story sufficiently, and provides a foundation for understanding the historical data reported in Tables 4-8. Chart 2 illustrates, for the select Kansas localities and the years chosen for this study, the average median assessment-to-sale ratio for residential properties and commercial/industrial properties; it also illustrates the average coefficient of dispersion (COD) measures that match to the median ratios. An assessment-to-sale ratio measures the appraised value of a property divided by the price it sold for on the open market. Since a sale price is the best metric available for “true market value,” an assessment-to-sale ratio of 1 (or 100 percent) represents the ideal. The median ratio represents the median of all of the assessment-to-sale ratios collected in a given locality, in a given time period. The COD is a measure of uniformity; it measures the average amount of deviation from the median assessment-to-sale ratio for a given sample. The ideal COD value of zero indicates no dispersion, and thus perfect uniformity. More generally, lower COD values indicate greater uniformity of assessment, and higher COD values indicate less uniformity of assessment. The Division of Property Valuation of the Kansas Department of Revenue collects and calculates ratio and COD statistics annually, and reports them by county.

¹ John D. Garwood, “The Kansas Citizens Examine Their Property Tax,” *National Tax Journal*, Vol. 9(3), 1956, p. 260.

² Glenn W. Fisher, “The History of the Property Tax in Kansas,” in Report of the Governor's Tax Equity Task Force, State of Kansas, December 1995, pp.117-127.

Chart 2 shows that in 1975 the localities in this study had average median assessment-to-sales ratios of 17.1 percent for residential properties and 23.7 percent for commercial/industrial properties, indicating that property tax appraisers were valuing properties about 80 percent below the “fair market value,” as prescribed by law. More importantly for the Constitution’s “uniform and equal” requirement, the localities experienced an average residential COD of 48.2 percent and an average commercial/industrial COD of 54.3 percent. This commercial/industrial COD indicates, for example, that owners of such properties—on average—faced appraisals of as much as 54.3 percent above or 54.3 percent below the median ratio. This dispersion was not uniform.

Chart 2: Simple Averages of Median Sales Ratios and Coefficients of Dispersion, Residential Properties and Commercial/Industrial Properties, 118 Kansas Localities, Select Years



Source: Author’s calculation using data from Kansas Department of Revenue, Division of Property Valuation, “Kansas Real Estate Ratio Study,” various years.

Note: Due to a time lag, year 2004 ratio data are used throughout the study to estimate 2005 property tax liabilities.

In 1985, the quality of sales ratios worsened relative to 1975, as did the degree of uniformity. This was the year that the Kansas legislature passed a law mandating reappraisal of all property and submitted a Constitutional amendment to the voters of Kansas creating a new classification system for taxable property. The amendment passed in 1986. Reappraisal and the new classification system took effect in 1989.

The 1990 segment of Chart 2 shows that the mandated reappraisal substantially improved the integrity of the “fair market value” requirement of the law and the “uniform and equal” requirement of the Constitution. However, the interrelated changes created by reappraisal and the new property classification system had material consequences for taxpayers’ property tax liabilities.

Tables 4-8 quantify Kansas taxpayers’ experience during the years depicted in Chart 2. For internal consistency, the Tables present select property types used by the MTA study discussed in Section II and the Appendix. The next section digests the relevant changes in law that matter for Tables 4-8. A discussion of the noteworthy aspects of each table follows the Law section.

Kansas Property Tax Law Relevant for this Study

As discussed above, the Constitution of Kansas requires the legislature to “provide for a uniform and equal rate of assessment and taxation.” It also provides a list of items that are exempt from property taxation and gives the Kansas legislature the authority to separately classify specific items of property (so long as the items are taxed uniformly by class). The “uniform and equal” requirement applies to the definition of the property tax base; local units of governments within Kansas may set their own tax rates (unless restricted by State statute).

- From January 1964 through 1988, Kansas law said that “all real and tangible personal property which is subject to general property taxes shall be assessed uniformly and equally at thirty percent (30%) of its justifiable value.”
- In November 1964, the citizens of Kansas amended the Constitution to exempt “household goods and personal effects not used for the production of income.”
- In 1985, a law passed that required the reappraisal of real property. A related amendment to the Constitution of Kansas passed in November 1986 that established a substantial new property classification system. The application of the new classification system and the results of reappraisal took place in January 1989. The new classification system implemented the following schedule of assessment percentages (abbreviated here):
 - Single- and multi-family residential property: 12%
 - Real commercial and industrial property: 30%
 - Commercial and industrial machinery and equipment: 20%
 - Merchant’s and manufacturer’s inventories: Exempt
- In 1992, an amendment to the Constitution of Kansas modified, effective January 1993, the 1989 schedule of assessment percentages as follows:
 - Single- and multi-family residential property: 11.5%
 - Real commercial and industrial property: 25%
 - Commercial and industrial machinery and equipment: 25%

- In 1997, the Kansas legislature passed a law (K.S.A. 79-201x) to allow for an exemption for homesteads from the statewide school levy (20 mills). For 2005, the exemption equaled \$20,000 of appraised value.
- In 1998, the Kansas legislature passed a law (K.S.A. 79-32,206) to allow for an income tax credit against property tax paid on commercial and industrial machinery and equipment. Per a 2002 amendment, the credit for 2005 equaled 20 percent of the property tax paid on this sub-class of personal property. The income tax credit is a “refundable” credit, meaning that a taxpayer will receive the entire sum due, even if it results in a negative income tax liability.

A Discussion of Tables 4-8

Tables 4-6 provide a time series of property tax liabilities for three types of assets defined in the MTA study (see Appendix)—a \$150,000 homestead, a \$1 million commercial property (with personal property worth 20 percent of the asset’s real property), and a \$1 million industrial property (with personal property worth 50 percent of the asset’s real property). This procedure allows for a perfectly inflation-adjusted comparison of the property tax liabilities that existed in each Kansas locality, given the laws and appraisal practices existing at the time. For each year and each selected locality, Tables 4-6 list, for their respective asset type, (1) the property tax liability indicated by a county’s median assessment-to-sales ratio, (2) the tax-liability rank of each locality among the 118 localities listed, and (3) the dollar value of the average deviation from the median tax liability, as indicated by a county’s coefficient of dispersion.³ (Tables 4-8 sort the localities by Kansas Department of Commerce Economic Development Regions and then alphabetically by county name and city name, respectively.)

The tax rates (mill levies) used to calculate the property tax liabilities in Tables 4-6 are those reported by the League of Kansas Municipalities in their annually-published *Kansas Tax Rate and Fiscal Data Book*. The total mill levies reported in this source represent average mill levies; that is, the League derives the rates by dividing total property tax revenue by assessed property values, not by summing all applicable statutory mill levies. This procedure diminishes the information content of the levies for certain localities, like Manhattan and the large cities in Johnson County. The precise location of an asset in these areas can have meaningful property tax implications. For example, Manhattan locations on the Pottawatomie County side of the border can face lower mill levies than those on the Riley County side of the border. Similarly, Paula D. Moege, an experienced appraiser in the Kansas Division of Property Valuation, has shown that (depending on school district and other special taxing districts) composite statutory property tax levies can vary by up to 37.4 mills in Leawood; 39.4 mills in Lenexa; 20.9 mills in Olathe; 28 mills in Overland Park; and 42.1 mills in Shawnee.⁴ Tables 4-6 do not attempt to account for these variations, and use the League’s published rates for historical consistency.

The most striking aspect of Tables 4-6 is the significant increase in property tax liabilities that took place from 1985 to 1990, across each asset type. On average, among the 118 localities, the homestead property experienced an increase of \$1,880; the commercial property experienced an

³ Mathematically, some COD measures could imply a negative tax liability. The author has not attempted to correct for this rare outcome.

⁴ Analysis produced in March 2006 as a result of private correspondence.

increase of \$36,007; and the industrial property experienced an increase of \$18,688. With the exception of the industrial property in Coffeyville (Montgomery County) and six Johnson County localities, no locality experienced a reduction in property tax liability on any of the asset types.

Tables 4-6 also show that most localities sustained the increase in property tax liabilities well after the transition from reappraisal and the new classification system. Many localities reduced property tax liabilities in 2005 relative to 1995. However, with the exception of the industrial property, no locality has 2005 tax liability levels close to 1985 levels. For the homestead property, Mankato, at 109 percent, had the lowest percentage increase from 1985 to 2005; Medicine Lodge had the highest at 1,113 percent. For the commercial property, Gove, at 52 percent, had the lowest percentage increase from 1985 to 2005; Medicine Lodge had the highest at 530 percent. The explanation for why a locality would register a drop in tax liability on the industrial property but not the commercial property relates to the classification amendment passed in 1986, which exempted inventories. Of the 118 localities, 24 show a drop in tax liability on the industrial property in 2005 relative to 1985; one-third of those localities reside in Johnson County.

Table 7 reports for each year the city, county, and school mill levies as a share of the total mill levies reported by the Kansas League of Municipalities. In cases like Johnson County, where a locality may cross several school districts, the primary school district in the year 1975 is assigned to the locality. For 1995 and 2005, the State school levy is added to each locality's school district levy. Since Table 7 does not list special district levies, the totals will rarely add to 100 percent; the average is about 94 percent. In rare cases, perhaps because of tax-increment financing for economic development projects, the shares will total more than 100 percent.

The most noteworthy aspect of Table 7 is the widespread decline in school shares when one compares 2005 with 1985. Over 90 percent of the localities represented recorded a drop in their school levy as a share of the total levy. This outcome implies that city, county, and special district levies grew as a share of total property tax levies. However, many different local conditions can explain the shifting of shares in a given year. From 1995 to 2005, far fewer localities (38 percent) registered a drop in the school levy as a share of the total levy.

Table 8 reports for each locality and each year the ratio of effective tax rates for a \$1 million commercial property relative to a \$150,000 homestead. Since the ratios use the effective tax rates on real property only, they provide an indicator of the relative share of the property tax paid by businesses and homesteads. Notice that each locality had ratios much closer to one in 1975 and 1985. As designed, the classification amendment of 1986 significantly increased the assessment percentage of business properties relative to homesteads, thereby increasing the ratios reported for 1990. The constitutional amendment of 1992 (effective 1993) set the last change in legal assessment percentages, so the variation in ratios between 1995 and 2005 resulted from the variation in appraisal practices in the different localities.

Table 4: Property Tax Liabilities for Select Years among 118 Kansas Localities, \$150,000 Homestead

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|-----------------------------|------------------|--|-------|-------|-------|-------|--------------------------|------|------|------|------|---|-------|------|------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>East Central Region</i> | | | | | | | | | | | | | | | | |
| Douglas | Lawrence | 733 | 538 | 2,184 | 1,998 | 1,743 | 53 | 57 | 86 | 92 | 113 | 139 | 90 | 298 | 134 | 98 |
| Franklin | Ottawa | 847 | 602 | 2,566 | 2,264 | 2,536 | 29 | 39 | 49 | 60 | 60 | 254 | 392 | 474 | 405 | 382 |
| Johnson | Gardner | 670 | 499 | 2,469 | 1,998 | 2,157 | 71 | 73 | 58 | 93 | 90 | 87 | 76 | 198 | 138 | 115 |
| Johnson | Leawood | 613 | 436 | 1,621 | 1,966 | 1,913 | 95 | 96 | 114 | 95 | 104 | 80 | 66 | 130 | 136 | 102 |
| Johnson | Lenexa | 654 | 438 | 1,797 | 2,100 | 1,962 | 77 | 95 | 105 | 81 | 101 | 85 | 66 | 144 | 145 | 104 |
| Johnson | Merriam | 674 | 468 | 1,829 | 2,042 | 1,562 | 70 | 85 | 104 | 91 | 118 | 88 | 71 | 146 | 141 | 84 |
| Johnson | Olathe | 708 | 446 | 2,377 | 2,283 | 2,054 | 60 | 94 | 68 | 58 | 95 | 92 | 68 | 190 | 158 | 109 |
| Johnson | Overland Park | 663 | 452 | 1,599 | 1,839 | 1,722 | 73 | 91 | 115 | 102 | 115 | 86 | 69 | 128 | 127 | 92 |
| Johnson | Prairie Village | 631 | 492 | 1,793 | 2,090 | 1,631 | 88 | 76 | 106 | 84 | 116 | 82 | 75 | 143 | 144 | 87 |
| Johnson | Shawnee | 658 | 459 | 1,784 | 2,060 | 1,870 | 76 | 89 | 108 | 88 | 107 | 86 | 70 | 143 | 142 | 100 |
| Leavenworth | Lansing | 652 | 528 | 2,123 | 1,641 | 2,143 | 79 | 61 | 93 | 113 | 91 | 267 | 164 | 194 | 179 | 171 |
| Leavenworth | Leavenworth | 839 | 468 | 2,483 | 1,912 | 2,314 | 32 | 86 | 57 | 100 | 79 | 344 | 145 | 227 | 208 | 184 |
| Miami | Paola | 805 | 546 | 2,514 | 2,209 | 2,274 | 38 | 56 | 55 | 68 | 81 | 394 | 238 | 508 | 219 | 169 |
| Wyandotte | Kansas City | 1,045 | 597 | 2,535 | 2,992 | 2,663 | 7 | 42 | 52 | 10 | 53 | 564 | 327 | 300 | 464 | 561 |
| <i>North Central Region</i> | | | | | | | | | | | | | | | | |
| Chase | Cottonwood Falls | 620 | 569 | 2,978 | 2,302 | 3,263 | 90 | 48 | 15 | 54 | 10 | 416 | 207 | 934 | 619 | 625 |
| Clay | Clay Center | 799 | 698 | 2,579 | 2,346 | 2,562 | 40 | 23 | 47 | 50 | 58 | 296 | 415 | 565 | 443 | 509 |
| Cloud | Concordia | 906 | 844 | 3,385 | 3,003 | 3,187 | 17 | 9 | 2 | 9 | 17 | 381 | 1,044 | 562 | 462 | 631 |
| Dickinson | Abilene | 874 | 494 | 2,208 | 1,927 | 2,163 | 23 | 75 | 84 | 98 | 89 | 577 | 278 | 504 | 332 | 356 |
| Ellsworth | Ellsworth | 689 | 568 | 2,441 | 2,235 | 2,783 | 64 | 49 | 64 | 65 | 44 | 537 | 352 | 552 | 422 | 489 |
| Geary | Junction City | 757 | 413 | 2,196 | 2,206 | 2,324 | 47 | 100 | 85 | 70 | 78 | 182 | 113 | 335 | 192 | 355 |
| Jewell | Mankato | 1,473 | 1,206 | 2,677 | 2,683 | 2,517 | 1 | 1 | 40 | 23 | 63 | 1,178 | 1,420 | 797 | 638 | 828 |
| Lincoln | Lincoln | 902 | 1,169 | 2,765 | 2,744 | 3,225 | 18 | 2 | 32 | 20 | 14 | 884 | 1,480 | 642 | 491 | 618 |
| Lyon | Emporia | 795 | 554 | 2,744 | 2,328 | 2,351 | 41 | 53 | 33 | 52 | 77 | 175 | 196 | 469 | 282 | 225 |
| Marshall | Marysville | 963 | 710 | 2,957 | 2,333 | 2,516 | 8 | 22 | 18 | 51 | 64 | 693 | 663 | 955 | 516 | 489 |
| Mitchell | Beloit | 1,053 | 573 | 2,457 | 2,565 | 3,031 | 6 | 44 | 60 | 32 | 27 | 611 | 353 | 787 | 551 | 779 |
| Morris | Council Grove | 840 | 386 | 2,358 | 2,191 | 2,399 | 30 | 106 | 69 | 73 | 72 | 504 | 231 | 550 | 401 | 477 |
| Ottawa | Minneapolis | 934 | 631 | 2,458 | 2,254 | 2,650 | 10 | 31 | 59 | 63 | 54 | 626 | 271 | 424 | 462 | 367 |
| Pottawatomie | Westmoreland | 616 | 391 | 2,383 | 1,768 | 1,570 | 91 | 104 | 66 | 107 | 117 | 179 | 157 | 448 | 242 | 207 |
| Republic | Belleville | 1,287 | 954 | 2,701 | 2,541 | 3,468 | 2 | 4 | 38 | 35 | 5 | 1,158 | 1,077 | 585 | 610 | 784 |
| Riley | Manhattan | 922 | 511 | 2,217 | 2,146 | 1,911 | 14 | 66 | 82 | 77 | 105 | 157 | 111 | 240 | 159 | 168 |
| Saline | Salina | 685 | 473 | 2,337 | 1,790 | 1,921 | 67 | 82 | 73 | 105 | 103 | 151 | 101 | 291 | 152 | 199 |
| Wabaunsee | Alma | 582 | 386 | 1,860 | 1,657 | 2,605 | 100 | 107 | 103 | 111 | 56 | 332 | 319 | 350 | 341 | 416 |
| Washington | Washington | 851 | 789 | 2,842 | 2,247 | 2,745 | 27 | 13 | 25 | 64 | 47 | 655 | 717 | 852 | 380 | 692 |

Table 4 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$150,000 Homestead

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|--------------------------|----------------|--|------|-------|-------|-------|--------------------------|------|------|------|------|---|-------|------|------|-------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>North East Region</i> | | | | | | | | | | | | | | | | |
| Atchison | Atchison | 927 | 743 | 2,701 | 2,074 | 2,455 | 12 | 17 | 39 | 86 | 69 | 510 | 535 | 970 | 344 | 263 |
| Brown | Hiawatha | 948 | 858 | 2,167 | 2,258 | 2,310 | 9 | 7 | 88 | 62 | 80 | 721 | 1,102 | 263 | 350 | 495 |
| Doniphan | Troy | 726 | 664 | 2,244 | 1,521 | 1,985 | 54 | 27 | 80 | 115 | 100 | 1,031 | 256 | 350 | 254 | 428 |
| Jackson | Holton | 848 | 674 | 2,125 | 2,384 | 2,494 | 28 | 25 | 92 | 46 | 67 | 331 | 249 | 430 | 296 | 381 |
| Jefferson | Oskaloosa | 805 | 525 | 2,431 | 2,467 | 2,442 | 37 | 63 | 65 | 41 | 71 | 362 | 175 | 217 | 373 | 291 |
| Nemaha | Seneca | 840 | 556 | 1,621 | 1,755 | 1,944 | 31 | 52 | 113 | 108 | 102 | 848 | 245 | 308 | 312 | 314 |
| Osage | Lyndon | 867 | 572 | 2,130 | 1,819 | 2,368 | 24 | 45 | 91 | 103 | 75 | 416 | 235 | 298 | 247 | 266 |
| Shawnee | Topeka | 698 | 598 | 2,720 | 2,842 | 2,368 | 61 | 41 | 35 | 17 | 76 | 174 | 194 | 363 | 247 | 174 |
| <i>North West Region</i> | | | | | | | | | | | | | | | | |
| Cheyenne | St. Francis | 531 | 468 | 1,776 | 2,118 | 1,882 | 110 | 84 | 109 | 78 | 106 | 207 | 361 | 606 | 341 | 355 |
| Decatur | Oberlin | 802 | 347 | 1,931 | 2,263 | 3,074 | 39 | 110 | 101 | 61 | 24 | 425 | 109 | 452 | 358 | 381 |
| Ellis | Hays | 504 | 316 | 2,106 | 2,174 | 2,085 | 113 | 112 | 95 | 76 | 94 | 116 | 65 | 174 | 244 | 188 |
| Gove | Gove | 554 | 747 | 3,156 | 1,653 | 1,833 | 106 | 16 | 5 | 112 | 109 | 410 | 261 | 363 | 225 | 494 |
| Graham | Hill City | 653 | 451 | 3,265 | 3,067 | 3,214 | 78 | 92 | 4 | 6 | 15 | 235 | 114 | 662 | 218 | 235 |
| Logan | Oakley | 615 | 601 | 2,299 | 2,057 | 2,861 | 93 | 40 | 76 | 90 | 37 | 197 | 500 | 320 | 325 | 486 |
| Norton | Norton | 775 | 735 | 2,945 | 2,508 | 2,794 | 44 | 18 | 20 | 37 | 43 | 519 | 374 | 514 | 399 | 457 |
| Osborne | Osborne | 918 | 855 | 2,828 | 2,290 | 3,228 | 15 | 8 | 27 | 57 | 13 | 615 | 669 | 994 | 527 | 475 |
| Phillips | Phillipsburg | 690 | 568 | 2,791 | 2,646 | 3,022 | 62 | 50 | 31 | 26 | 29 | 359 | 271 | 671 | 458 | 445 |
| Rawlins | Atwood | 645 | 503 | 2,793 | 2,376 | 3,027 | 82 | 70 | 30 | 48 | 28 | 374 | 328 | 475 | 546 | 458 |
| Rooks | Stockton | 829 | 282 | 2,353 | 2,396 | 3,363 | 33 | 117 | 70 | 44 | 7 | 705 | 224 | 424 | 510 | 494 |
| Russell | Russell | 509 | 419 | 2,377 | 2,185 | 3,074 | 112 | 98 | 67 | 74 | 23 | 341 | 289 | 519 | 513 | 471 |
| Sheridan | Hoxie | 486 | 502 | 2,938 | 2,392 | 2,689 | 115 | 71 | 21 | 45 | 52 | 277 | 480 | 635 | 467 | 356 |
| Sherman | Goodland | 685 | 489 | 2,255 | 2,203 | 2,510 | 66 | 77 | 79 | 71 | 65 | 206 | 193 | 214 | 355 | 286 |
| Smith | Smith Center | 1,160 | 912 | 2,897 | 2,804 | 4,268 | 4 | 6 | 23 | 18 | 1 | 939 | 1,001 | 564 | 656 | 1,104 |
| Thomas | Colby | 498 | 455 | 2,006 | 2,293 | 2,529 | 114 | 90 | 97 | 56 | 61 | 189 | 120 | 321 | 193 | 113 |
| Trego | WaKeeney | 866 | 394 | 2,972 | 2,961 | 3,205 | 25 | 102 | 16 | 11 | 16 | 450 | 207 | 400 | 415 | 416 |
| Wallace | Sharon Springs | 559 | 627 | 1,968 | 2,359 | 3,163 | 105 | 32 | 100 | 49 | 19 | 212 | 381 | 186 | 295 | 822 |

Table 4 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$150,000 Homestead

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|-----------------------------|---------------|--|-------|-------|-------|-------|--------------------------|------|------|------|------|---|-------|-------|------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South Central Region</i> | | | | | | | | | | | | | | | | |
| Butler | El Dorado | 725 | 533 | 2,329 | 2,406 | 2,392 | 56 | 58 | 74 | 43 | 73 | 225 | 171 | 205 | 238 | 256 |
| Chautauqua | Sedan | 564 | 496 | 2,892 | 2,686 | 2,266 | 103 | 74 | 24 | 22 | 82 | 305 | 226 | 375 | 618 | 675 |
| Cowley | Arkansas City | 761 | 548 | 2,732 | 2,486 | 2,887 | 46 | 55 | 34 | 40 | 36 | 403 | 256 | 532 | 378 | 504 |
| Cowley | Winfield | 717 | 609 | 2,950 | 2,665 | 2,574 | 59 | 38 | 19 | 25 | 57 | 380 | 284 | 574 | 405 | 451 |
| Elk | Howard | 829 | 505 | 3,141 | 2,525 | 3,142 | 34 | 68 | 6 | 36 | 20 | 356 | 357 | 505 | 465 | 995 |
| Greenwood | Eureka | 889 | 723 | 3,416 | 2,491 | 2,937 | 20 | 20 | 1 | 39 | 32 | 436 | 402 | 483 | 802 | 540 |
| Harper | Anthony | 737 | 550 | 2,702 | 2,895 | 3,591 | 51 | 54 | 36 | 14 | 3 | 354 | 326 | 762 | 663 | 527 |
| Harvey | Newton | 861 | 564 | 2,636 | 2,296 | 2,234 | 26 | 51 | 44 | 55 | 83 | 172 | 113 | 421 | 227 | 249 |
| Kingman | Kingman | 615 | 469 | 2,137 | 2,096 | 2,629 | 92 | 83 | 89 | 83 | 55 | 320 | 221 | 261 | 390 | 444 |
| Marion | Marion | 751 | 644 | 2,443 | 2,060 | 2,825 | 50 | 29 | 62 | 89 | 41 | 466 | 281 | 243 | 381 | 376 |
| McPherson | McPherson | 566 | 462 | 2,549 | 2,210 | 2,164 | 102 | 88 | 50 | 67 | 88 | 198 | 113 | 383 | 232 | 197 |
| Reno | Hutchinson | 632 | 673 | 2,315 | 2,313 | 2,537 | 87 | 26 | 75 | 53 | 59 | 158 | 231 | 352 | 382 | 266 |
| Rice | Lyons | 897 | 648 | 2,510 | 2,185 | 2,832 | 19 | 28 | 56 | 75 | 40 | 511 | 324 | 589 | 461 | 354 |
| Sedgwick | Derby | 659 | 462 | 1,923 | 1,913 | 2,090 | 75 | 87 | 102 | 99 | 93 | 158 | 83 | 249 | 187 | 222 |
| Sedgwick | Wichita | 754 | 392 | 2,093 | 1,790 | 1,808 | 48 | 103 | 96 | 104 | 110 | 181 | 70 | 271 | 175 | 193 |
| Sumner | Wellington | 680 | 532 | 2,645 | 2,584 | 2,842 | 68 | 60 | 43 | 30 | 38 | 476 | 328 | 569 | 393 | 601 |
| <i>South East Region</i> | | | | | | | | | | | | | | | | |
| Allen | Iola | 726 | 501 | 2,805 | 2,277 | 2,469 | 55 | 72 | 29 | 59 | 68 | 428 | 264 | 580 | 319 | 395 |
| Anderson | Garnett | 586 | 533 | 2,529 | 2,431 | 2,501 | 99 | 59 | 54 | 42 | 66 | 322 | 129 | 573 | 423 | 415 |
| Bourbon | Ft. Scott | 752 | 612 | 3,012 | 2,624 | 2,382 | 49 | 37 | 12 | 27 | 74 | 301 | 174 | 390 | 409 | 376 |
| Cherokee | Columbus | 680 | 481 | 2,120 | 1,667 | 2,184 | 69 | 79 | 94 | 109 | 87 | 673 | 194 | 789 | 267 | 408 |
| Coffey | Burlington | 633 | 293 | 1,440 | 1,619 | 1,726 | 85 | 115 | 117 | 114 | 114 | 380 | 240 | 393 | 308 | 248 |
| Crawford | Girard | 592 | 390 | 1,791 | 2,085 | 2,028 | 97 | 105 | 107 | 85 | 97 | 332 | 157 | 376 | 311 | 261 |
| Crawford | Pittsburg | 633 | 520 | 2,267 | 2,062 | 2,023 | 86 | 64 | 77 | 87 | 98 | 354 | 210 | 476 | 307 | 261 |
| Labette | Oswego | 624 | 694 | 3,017 | 2,916 | 3,391 | 89 | 24 | 10 | 12 | 6 | 387 | 457 | 965 | 577 | 667 |
| Labette | Parsons | 915 | 621 | 3,318 | 2,569 | 2,929 | 16 | 35 | 3 | 31 | 33 | 568 | 409 | 1,061 | 509 | 577 |
| Linn | Mound City | 736 | 572 | 2,263 | 1,789 | 2,029 | 52 | 46 | 78 | 106 | 96 | 464 | 393 | 129 | 347 | 286 |
| Montgomery | Coffeyville | 925 | 1,131 | 3,085 | 2,592 | 2,922 | 13 | 3 | 7 | 29 | 34 | 546 | 1,104 | 506 | 531 | 442 |
| Montgomery | Independence | 690 | 619 | 2,926 | 2,561 | 2,813 | 63 | 36 | 22 | 33 | 42 | 407 | 604 | 480 | 525 | 426 |
| Neosho | Erie | 724 | 570 | 2,539 | 2,218 | 2,835 | 57 | 47 | 51 | 66 | 39 | 253 | 200 | 461 | 379 | 490 |
| Wilson | Fredonia | 687 | 750 | 2,579 | 2,702 | 2,718 | 65 | 15 | 48 | 21 | 49 | 357 | 498 | 463 | 538 | 373 |
| Woodson | Yates Center | 928 | 782 | 3,044 | 2,842 | 3,018 | 11 | 14 | 8 | 16 | 30 | 399 | 553 | 677 | 685 | 613 |

Table 4 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$150,000 Homestead

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|--------------------------|----------------|--|------|-------|-------|-------|--------------------------|------|------|------|------|---|-------|------|-------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South West Region</i> | | | | | | | | | | | | | | | | |
| Barber | Medicine Lodge | 775 | 239 | 2,184 | 2,843 | 2,894 | 45 | 118 | 87 | 15 | 35 | 388 | 93 | 310 | 532 | 497 |
| Barton | Great Bend | 532 | 446 | 2,676 | 2,379 | 2,717 | 109 | 93 | 41 | 47 | 50 | 176 | 160 | 512 | 428 | 533 |
| Clark | Ashland | 886 | 632 | 2,701 | 2,899 | 3,530 | 21 | 30 | 37 | 13 | 4 | 514 | 2,515 | 340 | 557 | 644 |
| Comanche | Coldwater | 1,194 | 844 | 3,011 | 3,088 | 3,127 | 3 | 10 | 13 | 5 | 21 | 656 | 292 | 368 | 432 | 558 |
| Edwards | Kinsley | 777 | 626 | 2,442 | 3,212 | 3,321 | 43 | 33 | 63 | 2 | 9 | 381 | 423 | 347 | 1,076 | 721 |
| Finney | Garden City | 614 | 480 | 2,345 | 1,985 | 2,234 | 94 | 80 | 72 | 94 | 84 | 104 | 89 | 233 | 198 | 221 |
| Ford | Dodge City | 644 | 506 | 2,353 | 2,500 | 2,743 | 84 | 67 | 71 | 38 | 48 | 180 | 106 | 312 | 262 | 226 |
| Grant | Ulysses | 359 | 340 | 1,482 | 1,518 | 1,785 | 117 | 111 | 116 | 116 | 111 | 108 | 64 | 98 | 165 | 218 |
| Gray | Cimmaron | 595 | 504 | 2,134 | 2,112 | 2,747 | 96 | 69 | 90 | 80 | 46 | 286 | 166 | 197 | 410 | 346 |
| Greeley | Tribune | 793 | 837 | 2,595 | 2,683 | 3,258 | 42 | 11 | 45 | 24 | 11 | 230 | 337 | 178 | 295 | 767 |
| Hamilton | Syracuse | 542 | 410 | 1,987 | 2,097 | 2,518 | 108 | 101 | 99 | 82 | 62 | 239 | 130 | 143 | 189 | 526 |
| Haskell | Sublette | 386 | 583 | 2,209 | 1,664 | 1,991 | 116 | 43 | 83 | 110 | 99 | 123 | 293 | 213 | 176 | 247 |
| Hodgeman | Jetmore | 1,083 | 942 | 2,962 | 2,555 | 4,103 | 5 | 5 | 17 | 34 | 2 | 661 | 567 | 341 | 652 | 577 |
| Kearny | Lakin | 561 | 303 | 1,665 | 1,961 | 1,751 | 104 | 113 | 111 | 96 | 112 | 202 | 65 | 82 | 161 | 316 |
| Kiowa | Greensburg | 661 | 296 | 1,633 | 2,209 | 2,703 | 74 | 114 | 112 | 69 | 51 | 317 | 197 | 253 | 369 | 393 |
| Lane | Dighton | 645 | 483 | 2,830 | 3,290 | 2,991 | 82 | 78 | 26 | 1 | 31 | 213 | 288 | 218 | 599 | 307 |
| Meade | Meade | 668 | 512 | 2,810 | 2,603 | 2,774 | 72 | 65 | 28 | 28 | 45 | 421 | 304 | 293 | 588 | 620 |
| Morton | Elkhart | 589 | 359 | 1,988 | 1,882 | 2,231 | 98 | 109 | 98 | 101 | 85 | 271 | 122 | 127 | 196 | 287 |
| Ness | Ness City | 724 | 625 | 2,652 | 3,159 | 2,447 | 58 | 34 | 42 | 4 | 70 | 565 | 270 | 571 | 1,112 | 262 |
| Pawnee | Larned | 578 | 527 | 2,455 | 3,011 | 3,182 | 101 | 62 | 61 | 8 | 18 | 196 | 224 | 560 | 551 | 433 |
| Pratt | Pratt | 812 | 478 | 2,594 | 2,115 | 3,062 | 36 | 81 | 46 | 79 | 25 | 552 | 194 | 592 | 353 | 354 |
| Rush | LaCrosse | 812 | 725 | 3,038 | 3,167 | 3,342 | 35 | 19 | 9 | 3 | 8 | 829 | 607 | 969 | 789 | 830 |
| Scott | Scott City | 552 | 361 | 2,533 | 2,192 | 3,054 | 107 | 108 | 53 | 72 | 26 | 166 | 96 | 328 | 254 | 443 |
| Seward | Liberal | 651 | 413 | 2,244 | 1,958 | 2,207 | 81 | 99 | 81 | 97 | 86 | 137 | 86 | 198 | 163 | 216 |
| Stafford | St. John | 881 | 711 | 3,014 | 2,753 | 3,114 | 22 | 21 | 11 | 19 | 22 | 801 | 638 | 470 | 589 | 629 |
| Stanton | Johnson City | 317 | 423 | 1,726 | 1,472 | 2,095 | 118 | 97 | 110 | 117 | 92 | 174 | 105 | 122 | 286 | 340 |
| Stevens | Hugoton | 527 | 293 | 1,186 | 1,363 | 1,837 | 111 | 116 | 118 | 118 | 108 | 163 | 127 | 135 | 214 | 411 |
| Wichita | Leoti | 652 | 808 | 3,005 | 3,054 | 3,238 | 80 | 12 | 14 | 7 | 12 | 189 | 259 | 217 | 385 | 332 |

Source: Author's calculation using data from the League of Kansas Municipalities, *Kansas Tax Rate and Fiscal Data Book*, various editions, and the Kansas Department of Revenue, Division of Property Valuation, "Kansas Real Estate Ratio Study," various years.

Table 5: Property Tax Liabilities for Select Years among 118 Kansas Localities, \$1 Million Commercial Property (with 20% Personal Property)

Note: The 2005 tax liabilities include the 20% refundable income tax credit for machinery and equipment allowed by Kansas law.

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|-----------------------------|------------------|--|--------|--------|--------|--------|--------------------------|------|------|------|------|---|--------|--------|--------|--------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>East Central Region</i> | | | | | | | | | | | | | | | | |
| Douglas | Lawrence | 12,932 | 10,574 | 42,403 | 34,576 | 29,224 | 43 | 93 | 83 | 94 | 108 | 2,371 | 886 | 9,787 | 3,175 | 4,096 |
| Franklin | Ottawa | 12,703 | 15,079 | 54,126 | 33,744 | 45,911 | 48 | 17 | 33 | 100 | 39 | 3,331 | 17,003 | 6,727 | 8,785 | 4,262 |
| Johnson | Gardner | 10,532 | 11,799 | 37,033 | 34,406 | 33,466 | 88 | 63 | 100 | 95 | 92 | 1,826 | 1,512 | 11,638 | 4,091 | 5,953 |
| Johnson | Leawood | 9,635 | 10,296 | 24,301 | 33,849 | 29,769 | 106 | 99 | 116 | 99 | 106 | 1,670 | 1,319 | 7,637 | 4,025 | 5,295 |
| Johnson | Lenexa | 10,271 | 10,343 | 26,951 | 36,172 | 30,513 | 97 | 97 | 112 | 85 | 104 | 1,780 | 1,325 | 8,470 | 4,301 | 5,427 |
| Johnson | Merriam | 10,591 | 11,064 | 27,434 | 35,169 | 24,430 | 87 | 77 | 111 | 91 | 116 | 1,836 | 1,418 | 8,622 | 4,182 | 4,345 |
| Johnson | Olathe | 11,129 | 10,537 | 35,641 | 39,313 | 31,911 | 78 | 94 | 105 | 64 | 99 | 1,929 | 1,350 | 11,201 | 4,674 | 5,676 |
| Johnson | Overland Park | 10,413 | 10,682 | 23,980 | 31,664 | 26,863 | 91 | 91 | 117 | 105 | 113 | 1,805 | 1,369 | 7,536 | 3,765 | 4,778 |
| Johnson | Prairie Village | 9,914 | 11,613 | 26,887 | 35,998 | 25,485 | 104 | 66 | 113 | 87 | 115 | 1,718 | 1,488 | 8,450 | 4,280 | 4,533 |
| Johnson | Shawnee | 10,335 | 10,838 | 26,754 | 35,480 | 29,107 | 95 | 83 | 114 | 88 | 109 | 1,791 | 1,389 | 8,408 | 4,218 | 5,177 |
| Leavenworth | Lansing | 10,873 | 12,251 | 38,370 | 25,801 | 32,814 | 80 | 55 | 96 | 114 | 96 | 2,610 | 2,750 | 5,907 | 6,169 | 3,385 |
| Leavenworth | Leavenworth | 13,989 | 10,855 | 44,886 | 30,066 | 35,375 | 27 | 81 | 76 | 109 | 87 | 3,357 | 2,437 | 6,910 | 7,188 | 3,649 |
| Miami | Paola | 10,098 | 11,103 | 49,196 | 33,567 | 39,545 | 101 | 76 | 57 | 101 | 72 | 947 | 2,384 | 5,685 | 3,597 | 9,266 |
| Wyandotte | Kansas City | 14,747 | 14,291 | 47,639 | 51,918 | 43,518 | 21 | 26 | 63 | 15 | 53 | 4,522 | 4,592 | 8,151 | 8,576 | 9,148 |
| <i>North Central Region</i> | | | | | | | | | | | | | | | | |
| Chase | Cottonwood Falls | 8,545 | 10,786 | 57,614 | 36,475 | 55,867 | 114 | 86 | 24 | 83 | 10 | 1,455 | 1,071 | 12,633 | 13,139 | 17,477 |
| Clay | Clay Center | 15,350 | 14,589 | 46,696 | 34,343 | 51,373 | 15 | 22 | 65 | 97 | 22 | 8,721 | 7,701 | 7,714 | 4,693 | 10,679 |
| Cloud | Concordia | 14,096 | 12,545 | 66,998 | 53,878 | 46,182 | 26 | 51 | 8 | 9 | 37 | 3,087 | 7,590 | 11,196 | 7,226 | 14,560 |
| Dickinson | Abilene | 15,956 | 11,986 | 44,717 | 21,875 | 35,851 | 11 | 59 | 77 | 118 | 83 | 6,284 | 3,409 | 11,090 | 7,428 | 9,149 |
| Ellsworth | Ellsworth | 12,022 | 10,958 | 44,607 | 39,113 | 52,837 | 62 | 78 | 78 | 67 | 18 | 5,967 | 2,818 | 8,671 | 8,861 | 17,250 |
| Geary | Junction City | 11,950 | 7,848 | 47,419 | 38,547 | 44,997 | 65 | 114 | 64 | 69 | 42 | 1,726 | 1,586 | 8,621 | 5,697 | 7,557 |
| Jewell | Mankato | 26,601 | 19,967 | 47,785 | 46,615 | 44,766 | 1 | 3 | 61 | 32 | 41 | 25,132 | 6,776 | 15,276 | 7,224 | 6,689 |
| Lincoln | Lincoln | 13,231 | 12,608 | 59,352 | 53,416 | 43,510 | 37 | 50 | 20 | 10 | 50 | 2,610 | 2,891 | 27,161 | 10,892 | 7,918 |
| Lyon | Emporia | 12,477 | 12,095 | 55,537 | 38,182 | 41,935 | 53 | 58 | 29 | 74 | 59 | 2,371 | 3,411 | 13,935 | 8,048 | 5,632 |
| Marshall | Marysville | 12,547 | 15,588 | 54,477 | 46,891 | 43,711 | 51 | 14 | 31 | 30 | 51 | 4,094 | 10,964 | 9,466 | 9,730 | 3,624 |
| Mitchell | Beloit | 16,264 | 14,060 | 51,799 | 50,269 | 51,891 | 10 | 29 | 40 | 21 | 20 | 4,081 | 2,454 | 22,319 | 9,880 | 14,826 |
| Morris | Council Grove | 12,882 | 10,285 | 47,691 | 41,496 | 35,755 | 45 | 100 | 62 | 53 | 84 | 2,548 | 5,534 | 18,244 | 7,949 | 4,225 |
| Ottawa | Minneapolis | 13,071 | 10,711 | 54,184 | 46,048 | 42,797 | 39 | 89 | 32 | 35 | 57 | 6,436 | 2,815 | 6,450 | 4,370 | 11,250 |
| Pottawatomie | Westmoreland | 10,861 | 9,474 | 50,574 | 23,954 | 26,067 | 81 | 107 | 47 | 116 | 114 | 3,343 | 1,898 | 7,527 | 3,018 | 4,294 |
| Republic | Belleville | 15,630 | 12,995 | 52,526 | 48,806 | 53,801 | 13 | 46 | 38 | 23 | 15 | 4,845 | 5,624 | 12,746 | 7,210 | 11,269 |
| Riley | Manhattan | 13,734 | 10,819 | 45,519 | 38,878 | 32,400 | 33 | 84 | 71 | 68 | 98 | 1,561 | 1,295 | 4,850 | 2,389 | 6,135 |
| Saline | Salina | 12,070 | 11,971 | 45,342 | 24,483 | 33,652 | 60 | 60 | 73 | 115 | 91 | 2,163 | 1,713 | 6,527 | 6,655 | 7,298 |
| Wabaunsee | Alma | 12,230 | 10,325 | 41,373 | 34,740 | 33,834 | 56 | 98 | 91 | 92 | 89 | 1,754 | 6,981 | 5,521 | 9,734 | 8,341 |
| Washington | Washington | 13,926 | 15,260 | 56,797 | 43,390 | 41,561 | 30 | 16 | 26 | 43 | 61 | 3,332 | 6,015 | 18,785 | 12,265 | 6,138 |

Table 5 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$1 Million Commercial Property (with 20% Personal Property)

Note: The 2005 tax liabilities include the 20% refundable income tax credit for machinery and equipment allowed by Kansas law.

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|--------------------------|----------------|--|--------|--------|--------|--------|--------------------------|------|------|------|------|---|--------|--------|--------|--------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>North East Region</i> | | | | | | | | | | | | | | | | |
| Atchison | Atchison | 16,825 | 16,662 | 66,654 | 37,414 | 43,217 | 7 | 9 | 9 | 77 | 56 | 8,564 | 4,920 | 12,381 | 10,532 | 3,539 |
| Brown | Hiawatha | 15,491 | 14,728 | 58,053 | 35,365 | 36,273 | 14 | 21 | 23 | 89 | 80 | 8,160 | 7,407 | 7,044 | 3,692 | 11,861 |
| Doniphan | Troy | 11,296 | 14,350 | 41,809 | 26,089 | 35,564 | 75 | 25 | 88 | 113 | 88 | 2,189 | 2,889 | 5,144 | 3,570 | 5,978 |
| Jackson | Holton | 12,975 | 13,703 | 41,539 | 40,896 | 27,624 | 42 | 35 | 90 | 58 | 110 | 4,362 | 3,589 | 16,788 | 3,264 | 5,692 |
| Jefferson | Oskaloosa | 14,667 | 12,108 | 49,517 | 42,100 | 44,496 | 23 | 57 | 54 | 47 | 44 | 6,460 | 3,238 | 5,501 | 5,004 | 8,055 |
| Nemaha | Seneca | 15,196 | 12,929 | 34,866 | 27,603 | 33,195 | 17 | 47 | 106 | 112 | 94 | 5,820 | 3,731 | 8,948 | 4,050 | 10,661 |
| Osage | Lyndon | 11,555 | 13,806 | 41,936 | 35,352 | 40,981 | 70 | 34 | 87 | 90 | 65 | 5,266 | 8,065 | 9,726 | 6,106 | 2,580 |
| Shawnee | Topeka | 13,955 | 15,768 | 53,548 | 46,776 | 39,112 | 28 | 12 | 35 | 31 | 73 | 2,778 | 2,824 | 9,033 | 8,848 | 5,656 |
| <i>North West Region</i> | | | | | | | | | | | | | | | | |
| Cheyenne | St. Francis | 13,157 | 11,134 | 41,640 | 36,084 | 27,936 | 38 | 75 | 89 | 86 | 112 | 1,700 | 3,215 | 1,575 | 2,378 | 5,186 |
| Decatur | Oberlin | 14,850 | 10,273 | 34,260 | 42,635 | 49,320 | 19 | 102 | 107 | 44 | 28 | 4,990 | 2,070 | 18,217 | 4,179 | 6,915 |
| Ellis | Hays | 10,073 | 8,872 | 42,182 | 39,159 | 30,383 | 102 | 109 | 85 | 66 | 105 | 2,418 | 912 | 4,650 | 5,647 | 2,717 |
| Gove | Gove | 15,278 | 15,273 | 62,966 | 33,280 | 23,155 | 16 | 15 | 13 | 102 | 118 | 4,243 | 2,640 | 9,066 | 3,241 | 10,913 |
| Graham | Hill City | 10,762 | 12,256 | 76,585 | 54,282 | 53,253 | 83 | 54 | 2 | 8 | 17 | 3,101 | 2,074 | 27,444 | 3,607 | 7,722 |
| Logan | Oakley | 10,657 | 10,941 | 65,053 | 42,400 | 58,446 | 85 | 79 | 10 | 45 | 7 | 1,713 | 2,077 | 7,080 | 5,950 | 5,785 |
| Norton | Norton | 12,059 | 14,429 | 69,982 | 49,046 | 43,836 | 61 | 24 | 7 | 22 | 49 | 5,892 | 4,561 | 14,007 | 8,661 | 7,229 |
| Osborne | Osborne | 14,809 | 17,586 | 50,551 | 47,626 | 53,614 | 20 | 7 | 48 | 26 | 16 | 5,859 | 5,358 | 17,137 | 9,437 | 10,138 |
| Phillips | Phillipsburg | 12,724 | 13,391 | 82,130 | 45,702 | 51,486 | 47 | 40 | 1 | 36 | 21 | 2,558 | 12,362 | 19,841 | 13,554 | 13,272 |
| Rawlins | Atwood | 10,374 | 13,403 | 61,389 | 40,586 | 35,968 | 93 | 39 | 16 | 59 | 78 | 1,860 | 3,121 | 14,188 | 5,292 | 7,901 |
| Rooks | Stockton | 14,323 | 9,031 | 45,897 | 51,114 | 48,314 | 25 | 108 | 69 | 17 | 29 | 5,485 | 3,289 | 4,537 | 10,502 | 22,360 |
| Russell | Russell | 11,031 | 11,343 | 36,832 | 39,624 | 48,074 | 79 | 69 | 101 | 62 | 30 | 4,460 | 2,016 | 9,820 | 5,047 | 5,219 |
| Sheridan | Hoxie | 8,273 | 17,837 | 71,989 | 55,791 | 40,256 | 115 | 6 | 5 | 4 | 68 | 615 | 6,808 | 22,272 | 17,743 | 3,751 |
| Sherman | Goodland | 12,652 | 11,312 | 47,964 | 38,320 | 39,599 | 49 | 70 | 60 | 71 | 71 | 1,462 | 1,307 | 3,846 | 5,094 | 4,915 |
| Smith | Smith Center | 18,865 | 21,985 | 50,827 | 43,483 | 77,797 | 3 | 2 | 44 | 42 | 1 | 7,354 | 14,463 | 4,833 | 8,678 | 20,794 |
| Thomas | Colby | 9,192 | 11,368 | 42,235 | 32,780 | 41,704 | 111 | 68 | 84 | 104 | 62 | 2,860 | 1,565 | 6,323 | 5,891 | 5,991 |
| Trego | WaKeeney | 12,128 | 11,949 | 75,846 | 54,532 | 62,983 | 57 | 61 | 3 | 7 | 3 | 7,878 | 1,291 | 22,516 | 11,190 | 14,431 |
| Wallace | Sharon Springs | 8,611 | 12,869 | 36,386 | 47,500 | 43,404 | 113 | 49 | 102 | 27 | 54 | 1,504 | 2,016 | - | 7,852 | 16,761 |

Table 5 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$1 Million Commercial Property (with 20% Personal Property)

Note: The 2005 tax liabilities include the 20% refundable income tax credit for machinery and equipment allowed by Kansas law.

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|-----------------------------|---------------|--|--------|--------|--------|--------|--------------------------|------|------|------|------|---|-------|--------|--------|--------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South Central Region</i> | | | | | | | | | | | | | | | | |
| Butler | El Dorado | 13,937 | 11,919 | 48,853 | 41,213 | 41,408 | 29 | 62 | 58 | 55 | 64 | 6,599 | 1,492 | 5,916 | 7,737 | 7,204 |
| Chautauqua | Sedan | 10,710 | 11,756 | 70,231 | 36,872 | 27,334 | 84 | 64 | 6 | 82 | 111 | 3,543 | 2,560 | 38,045 | 13,618 | 7,358 |
| Cowley | Arkansas City | 14,324 | 13,352 | 56,503 | 42,068 | 44,958 | 24 | 42 | 27 | 49 | 40 | 4,178 | 3,533 | 12,563 | 6,713 | 6,833 |
| Cowley | Winfield | 13,504 | 14,827 | 60,997 | 45,086 | 40,165 | 34 | 19 | 18 | 39 | 69 | 3,939 | 3,923 | 13,562 | 7,195 | 6,104 |
| Elk | Howard | 12,504 | 10,514 | 56,489 | 39,344 | 46,384 | 52 | 95 | 28 | 63 | 36 | 4,615 | 2,865 | 13,630 | 7,156 | 12,008 |
| Greenwood | Eureka | 16,740 | 16,512 | 74,595 | 55,930 | 49,764 | 9 | 11 | 4 | 3 | 26 | 11,620 | 4,779 | 25,490 | 27,269 | 11,340 |
| Harper | Anthony | 12,003 | 13,947 | 50,964 | 52,247 | 51,800 | 63 | 32 | 43 | 14 | 19 | 2,160 | 5,444 | 14,839 | 8,564 | 12,912 |
| Harvey | Newton | 13,277 | 14,064 | 61,840 | 37,813 | 31,568 | 36 | 28 | 15 | 76 | 100 | 1,769 | 1,412 | 14,498 | 6,329 | 7,820 |
| Kingman | Kingman | 11,533 | 10,641 | 37,334 | 41,762 | 47,166 | 71 | 92 | 99 | 50 | 33 | 2,178 | 2,355 | 6,419 | 1,462 | 10,819 |
| Marion | Marion | 12,376 | 14,576 | 45,881 | 41,373 | 49,994 | 55 | 23 | 70 | 54 | 25 | 2,334 | 4,068 | 7,181 | 13,388 | 6,016 |
| McPherson | McPherson | 12,581 | 10,793 | 49,242 | 39,268 | 35,794 | 50 | 85 | 56 | 65 | 85 | 3,472 | 1,938 | 11,513 | 7,979 | 6,571 |
| Reno | Hutchinson | 12,086 | 14,789 | 45,183 | 38,505 | 40,360 | 59 | 20 | 74 | 70 | 67 | 2,133 | 3,390 | 8,578 | 7,682 | 9,492 |
| Rice | Lyons | 11,436 | 13,651 | 50,712 | 42,085 | 50,027 | 72 | 36 | 45 | 48 | 24 | 7,174 | 2,258 | 10,593 | 6,605 | 6,447 |
| Sedgwick | Derby | 10,853 | 11,239 | 41,335 | 36,390 | 35,818 | 82 | 73 | 92 | 84 | 86 | 1,990 | 2,060 | 8,294 | 9,402 | 6,088 |
| Sedgwick | Wichita | 12,422 | 9,528 | 44,981 | 34,054 | 31,096 | 54 | 106 | 75 | 98 | 102 | 2,277 | 1,746 | 9,025 | 8,799 | 5,286 |
| Sumner | Wellington | 12,912 | 16,657 | 51,740 | 41,084 | 48,088 | 44 | 10 | 41 | 56 | 31 | 5,398 | 3,464 | 11,974 | 7,940 | 12,167 |
| <i>South East Region</i> | | | | | | | | | | | | | | | | |
| Allen | Iola | 13,010 | 10,892 | 56,887 | 37,822 | 43,691 | 40 | 80 | 25 | 75 | 52 | 2,783 | 2,009 | 21,533 | 5,960 | 5,287 |
| Anderson | Garnett | 11,198 | 10,275 | 35,780 | 34,657 | 41,965 | 77 | 101 | 104 | 93 | 58 | 5,571 | 1,803 | 9,149 | 14,632 | 12,621 |
| Bourbon | Ft. Scott | 14,730 | 13,641 | 64,881 | 46,508 | 41,907 | 22 | 37 | 11 | 33 | 60 | 5,162 | 1,168 | 6,884 | 10,665 | 6,377 |
| Cherokee | Columbus | 11,731 | 10,146 | 43,012 | 30,722 | 36,125 | 68 | 103 | 82 | 107 | 81 | 4,735 | 2,273 | 17,991 | 3,995 | 8,961 |
| Coffey | Burlington | 15,878 | 6,670 | 32,295 | 23,786 | 33,146 | 12 | 118 | 109 | 117 | 95 | 5,131 | 2,491 | 11,153 | 5,694 | 3,190 |
| Crawford | Girard | 10,634 | 10,477 | 36,346 | 37,376 | 36,991 | 86 | 96 | 103 | 80 | 76 | 2,735 | 2,032 | 4,121 | 9,451 | 4,735 |
| Crawford | Pittsburg | 11,354 | 13,966 | 46,021 | 36,959 | 36,911 | 74 | 30 | 68 | 81 | 77 | 2,920 | 2,709 | 5,218 | 9,345 | 4,725 |
| Labette | Oswego | 11,431 | 14,957 | 46,035 | 45,620 | 57,183 | 73 | 18 | 67 | 37 | 9 | 3,055 | 4,801 | 8,117 | 9,686 | 7,760 |
| Labette | Parsons | 16,782 | 13,389 | 50,624 | 40,189 | 49,496 | 8 | 41 | 46 | 60 | 27 | 4,485 | 4,297 | 8,926 | 8,533 | 6,717 |
| Linn | Mound City | 12,102 | 9,926 | 44,443 | 30,388 | 36,314 | 58 | 104 | 80 | 108 | 79 | 2,669 | 2,463 | 2,168 | 6,144 | 7,941 |
| Montgomery | Coffeyville | 13,780 | 23,944 | 52,211 | 47,003 | 46,066 | 32 | 1 | 39 | 29 | 38 | 3,394 | 6,958 | 13,845 | 11,485 | 8,543 |
| Montgomery | Independence | 10,282 | 13,098 | 49,520 | 46,432 | 44,367 | 96 | 45 | 53 | 34 | 45 | 2,533 | 3,806 | 13,131 | 11,345 | 8,228 |
| Neosho | Erie | 13,879 | 12,229 | 48,486 | 37,389 | 36,899 | 31 | 56 | 59 | 79 | 74 | 4,393 | 3,492 | 9,185 | 10,148 | 8,012 |
| Wilson | Fredonia | 11,574 | 13,196 | 52,579 | 51,460 | 47,807 | 69 | 44 | 37 | 16 | 32 | 4,254 | 3,595 | 11,368 | 6,264 | 2,226 |
| Woodson | Yates Center | 12,999 | 13,511 | 58,591 | 42,166 | 46,694 | 41 | 38 | 22 | 46 | 34 | 1,770 | 2,956 | 11,369 | 12,930 | 4,900 |

Table 5 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$1 Million Commercial Property (with 20% Personal Property)

Note: The 2005 tax liabilities include the 20% refundable income tax credit for machinery and equipment allowed by Kansas law.

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|--------------------------|----------------|--|--------|--------|--------|--------|--------------------------|------|------|------|------|---|-------|--------|--------|--------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South West Region</i> | | | | | | | | | | | | | | | | |
| Barber | Medicine Lodge | 13,376 | 7,409 | 45,401 | 50,986 | 46,713 | 35 | 115 | 72 | 18 | 35 | 4,086 | 636 | 5,547 | 8,077 | 5,910 |
| Barton | Great Bend | 10,389 | 11,242 | 49,702 | 47,958 | 37,019 | 92 | 72 | 51 | 24 | 75 | 2,714 | 6,568 | 10,803 | 11,804 | 11,590 |
| Clark | Ashland | 10,160 | 15,767 | 50,009 | 55,049 | 42,946 | 99 | 13 | 50 | 5 | 55 | 3,152 | 2,905 | 8,020 | 3,753 | 19,057 |
| Comanche | Coldwater | 17,750 | 10,760 | 59,230 | 56,617 | 60,394 | 4 | 87 | 21 | 2 | 5 | 2,791 | 1,629 | 10,344 | 9,975 | 23,764 |
| Edwards | Kinsley | 17,729 | 13,953 | 49,622 | 52,606 | 58,150 | 5 | 31 | 52 | 12 | 8 | 13,256 | 2,397 | 5,898 | 7,341 | 20,697 |
| Finney | Garden City | 10,487 | 10,722 | 40,401 | 33,200 | 40,128 | 89 | 88 | 94 | 103 | 70 | 1,343 | 1,007 | 4,891 | 6,819 | 5,796 |
| Ford | Dodge City | 12,876 | 11,259 | 49,339 | 47,026 | 44,248 | 46 | 71 | 55 | 28 | 46 | 3,076 | 1,532 | 16,542 | 7,510 | 9,548 |
| Grant | Ulysses | 6,451 | 8,474 | 28,879 | 28,780 | 24,115 | 118 | 113 | 110 | 110 | 117 | 1,659 | 829 | 3,840 | 2,421 | 2,727 |
| Gray | Cimarron | 9,177 | 12,896 | 40,944 | 41,001 | 44,495 | 112 | 48 | 93 | 57 | 43 | 1,645 | 1,292 | 23,139 | 6,589 | 3,774 |
| Greeley | Tribune | 11,236 | 11,741 | 52,757 | 50,663 | 43,686 | 76 | 65 | 36 | 20 | 48 | 1,981 | 1,316 | 3,723 | 7,151 | 9,300 |
| Hamilton | Syracuse | 9,642 | 13,318 | 38,244 | 44,282 | 41,428 | 105 | 43 | 97 | 40 | 63 | 1,784 | 1,300 | 324 | 3,297 | 4,258 |
| Haskell | Sublette | 6,525 | 11,479 | 46,197 | 38,222 | 29,527 | 117 | 67 | 66 | 72 | 107 | 823 | 1,369 | 6,974 | 8,358 | 3,023 |
| Hodgeman | Jetmore | 10,350 | 19,157 | 50,358 | 45,382 | 69,505 | 94 | 4 | 49 | 38 | 2 | 1,827 | 2,493 | 15,470 | 8,875 | 17,027 |
| Kearny | Lakin | 9,968 | 8,539 | 39,356 | 37,404 | 30,689 | 103 | 112 | 95 | 78 | 103 | 1,994 | 1,286 | - | 2,149 | 2,323 |
| Kiowa | Greensburg | 17,410 | 8,645 | 24,935 | 41,511 | 40,466 | 6 | 111 | 115 | 52 | 66 | 4,811 | 1,662 | 334 | 3,234 | 9,323 |
| Lane | Dighton | 9,362 | 12,389 | 43,559 | 55,018 | 58,561 | 110 | 52 | 81 | 6 | 6 | 1,419 | 758 | 10,509 | 9,635 | 9,036 |
| Meade | Meade | 11,970 | 8,825 | 63,388 | 62,824 | 44,035 | 64 | 110 | 12 | 1 | 47 | 5,890 | 2,642 | 14,056 | 9,049 | 7,195 |
| Morton | Elkhart | 10,171 | 7,110 | 37,827 | 38,214 | 32,276 | 98 | 116 | 98 | 73 | 97 | 2,940 | 1,720 | 2,372 | 6,923 | 4,248 |
| Ness | Ness City | 11,824 | 14,254 | 61,257 | 50,666 | 35,792 | 66 | 27 | 17 | 19 | 82 | 5,459 | 2,468 | 5,356 | 12,949 | 4,773 |
| Pawnee | Larned | 9,504 | 13,812 | 53,701 | 52,473 | 55,370 | 108 | 33 | 34 | 13 | 11 | 1,048 | 2,677 | 7,162 | 11,413 | 24,535 |
| Pratt | Pratt | 14,881 | 11,214 | 41,991 | 44,022 | 53,965 | 18 | 74 | 86 | 41 | 14 | 9,470 | 1,593 | 10,645 | 3,900 | 9,181 |
| Rush | LaCrosse | 9,602 | 12,329 | 62,504 | 47,776 | 54,563 | 107 | 53 | 14 | 25 | 13 | 3,649 | 5,585 | 19,437 | 7,531 | 7,251 |
| Scott | Scott City | 10,481 | 10,694 | 55,262 | 39,983 | 55,354 | 90 | 90 | 30 | 61 | 12 | 1,059 | 2,772 | 4,421 | 4,095 | 19,022 |
| Seward | Liberal | 11,780 | 10,840 | 44,565 | 31,320 | 33,207 | 67 | 82 | 79 | 106 | 93 | 1,674 | 1,923 | 4,779 | 4,950 | 8,205 |
| Stafford | St. John | 19,959 | 18,964 | 51,625 | 41,559 | 60,674 | 2 | 5 | 42 | 51 | 4 | 8,876 | 5,041 | 19,004 | 6,724 | 48,768 |
| Stanton | Johnson City | 8,070 | 9,726 | 34,125 | 34,371 | 34,159 | 116 | 105 | 108 | 96 | 90 | 2,959 | 2,806 | 1,890 | 2,817 | 18,339 |
| Stevens | Hugoton | 10,130 | 6,956 | 23,454 | 27,633 | 31,389 | 100 | 117 | 118 | 111 | 101 | 2,038 | 1,061 | - | 4,508 | 7,944 |
| Wichita | Leoti | 9,423 | 16,814 | 60,244 | 52,933 | 49,942 | 109 | 8 | 19 | 11 | 23 | 1,010 | 4,418 | 3,012 | 5,701 | 11,372 |

Source: Author's calculation using data from the League of Kansas Municipalities, *Kansas Tax Rate and Fiscal Data Book*, various editions, and the Kansas Department of Revenue, Division of Property Valuation, "Kansas Real Estate Ratio Study," various years.

Table 6: Property Tax Liabilities for Select Years among 118 Kansas Localities, \$1 Million Industrial Property (with 50% Personal Property)

Note: The 2005 tax liabilities include the 20% refundable income tax credit for machinery and equipment allowed by Kansas law.

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|-----------------------------|------------------|--|--------|--------|--------|--------|--------------------------|------|------|------|------|---|--------|--------|--------|--------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>East Central Region</i> | | | | | | | | | | | | | | | | |
| Douglas | Lawrence | 35,921 | 42,256 | 54,983 | 46,519 | 38,249 | 52 | 69 | 85 | 99 | 111 | 2,371 | 886 | 9,787 | 3,175 | 4,096 |
| Franklin | Ottawa | 40,932 | 49,300 | 69,139 | 48,149 | 59,604 | 15 | 24 | 32 | 91 | 42 | 3,331 | 17,003 | 6,727 | 8,785 | 4,262 |
| Johnson | Gardner | 36,063 | 48,945 | 50,780 | 46,793 | 44,632 | 49 | 26 | 95 | 98 | 91 | 1,826 | 1,512 | 11,638 | 4,091 | 5,953 |
| Johnson | Leawood | 32,991 | 42,710 | 33,322 | 46,036 | 39,702 | 81 | 64 | 116 | 100 | 109 | 1,670 | 1,319 | 7,637 | 4,025 | 5,295 |
| Johnson | Lenexa | 35,171 | 42,905 | 36,955 | 49,195 | 40,694 | 62 | 61 | 112 | 87 | 106 | 1,780 | 1,325 | 8,470 | 4,301 | 5,427 |
| Johnson | Merriam | 36,267 | 45,896 | 37,617 | 47,831 | 32,581 | 46 | 41 | 110 | 93 | 118 | 1,836 | 1,418 | 8,622 | 4,182 | 4,345 |
| Johnson | Olathe | 38,108 | 43,710 | 48,872 | 53,467 | 42,559 | 32 | 58 | 101 | 64 | 99 | 1,929 | 1,350 | 11,201 | 4,674 | 5,676 |
| Johnson | Overland Park | 35,658 | 44,313 | 32,881 | 43,064 | 35,826 | 57 | 55 | 117 | 106 | 113 | 1,805 | 1,369 | 7,536 | 3,765 | 4,778 |
| Johnson | Prairie Village | 33,947 | 48,176 | 36,868 | 48,959 | 33,989 | 72 | 29 | 113 | 88 | 115 | 1,718 | 1,488 | 8,450 | 4,280 | 4,533 |
| Johnson | Shawnee | 35,391 | 44,962 | 36,685 | 48,253 | 38,819 | 58 | 47 | 114 | 90 | 110 | 1,791 | 1,389 | 8,408 | 4,218 | 5,177 |
| Leavenworth | Lansing | 32,620 | 45,416 | 50,163 | 36,279 | 44,060 | 84 | 43 | 96 | 113 | 94 | 2,610 | 2,750 | 5,907 | 6,169 | 3,385 |
| Leavenworth | Leavenworth | 41,966 | 40,244 | 58,682 | 42,276 | 47,499 | 14 | 79 | 72 | 107 | 82 | 3,357 | 2,437 | 6,910 | 7,188 | 3,649 |
| Miami | Paola | 35,344 | 41,214 | 63,372 | 47,007 | 51,185 | 59 | 75 | 58 | 95 | 75 | 947 | 2,384 | 5,685 | 3,597 | 9,266 |
| Wyandotte | Kansas City | 47,518 | 52,401 | 62,216 | 69,562 | 57,294 | 2 | 14 | 62 | 15 | 53 | 4,522 | 4,592 | 8,151 | 8,576 | 9,148 |
| <i>North Central Region</i> | | | | | | | | | | | | | | | | |
| Chase | Cottonwood Falls | 30,596 | 42,533 | 73,524 | 53,035 | 72,559 | 100 | 65 | 24 | 69 | 10 | 1,455 | 1,071 | 12,633 | 13,139 | 17,477 |
| Clay | Clay Center | 40,411 | 44,476 | 61,536 | 49,389 | 65,192 | 22 | 52 | 63 | 85 | 24 | 8,721 | 7,701 | 7,714 | 4,693 | 10,679 |
| Cloud | Concordia | 37,109 | 43,625 | 85,568 | 72,967 | 61,592 | 40 | 59 | 8 | 7 | 36 | 3,087 | 7,590 | 11,196 | 7,226 | 14,560 |
| Dickinson | Abilene | 40,503 | 39,274 | 57,058 | 33,813 | 47,014 | 21 | 89 | 81 | 117 | 86 | 6,284 | 3,409 | 11,090 | 7,428 | 9,149 |
| Ellsworth | Ellsworth | 29,508 | 36,650 | 59,166 | 53,132 | 68,139 | 106 | 100 | 71 | 67 | 19 | 5,967 | 2,818 | 8,671 | 8,861 | 17,250 |
| Geary | Junction City | 33,195 | 30,512 | 59,685 | 51,624 | 57,842 | 78 | 112 | 69 | 76 | 50 | 1,726 | 1,586 | 8,621 | 5,697 | 7,557 |
| Jewell | Mankato | 51,936 | 57,773 | 63,608 | 62,166 | 59,587 | 1 | 4 | 53 | 36 | 43 | 25,132 | 6,776 | 15,276 | 7,224 | 6,689 |
| Lincoln | Lincoln | 32,477 | 42,016 | 76,310 | 70,973 | 59,485 | 86 | 72 | 20 | 12 | 44 | 2,610 | 2,891 | 27,161 | 10,892 | 7,918 |
| Lyon | Emporia | 37,432 | 44,104 | 71,430 | 52,402 | 54,814 | 37 | 56 | 27 | 73 | 60 | 2,371 | 3,411 | 13,935 | 8,048 | 5,632 |
| Marshall | Marysville | 35,889 | 51,115 | 71,166 | 61,884 | 57,197 | 53 | 18 | 28 | 37 | 54 | 4,094 | 10,964 | 9,466 | 9,730 | 3,624 |
| Mitchell | Beloit | 45,834 | 44,701 | 66,494 | 66,002 | 65,816 | 4 | 50 | 43 | 22 | 22 | 4,081 | 2,454 | 22,319 | 9,880 | 14,826 |
| Morris | Council Grove | 35,286 | 37,025 | 61,317 | 55,068 | 47,604 | 60 | 99 | 64 | 59 | 80 | 2,548 | 5,534 | 18,244 | 7,949 | 4,225 |
| Ottawa | Minneapolis | 37,969 | 37,588 | 68,188 | 61,474 | 56,122 | 34 | 98 | 37 | 39 | 57 | 6,436 | 2,815 | 6,450 | 4,370 | 11,250 |
| Pottawatomie | Westmoreland | 34,345 | 37,712 | 65,101 | 35,280 | 35,139 | 70 | 96 | 51 | 115 | 114 | 3,343 | 1,898 | 7,527 | 3,018 | 4,294 |
| Republic | Belleville | 40,149 | 45,411 | 67,534 | 65,856 | 70,386 | 23 | 44 | 38 | 23 | 13 | 4,845 | 5,624 | 12,746 | 7,210 | 11,269 |
| Riley | Manhattan | 42,646 | 39,057 | 58,652 | 52,057 | 42,793 | 11 | 90 | 73 | 74 | 98 | 1,561 | 1,295 | 4,850 | 2,389 | 6,135 |
| Saline | Salina | 38,168 | 43,924 | 58,460 | 35,093 | 43,373 | 31 | 57 | 75 | 116 | 95 | 2,163 | 1,713 | 6,527 | 6,655 | 7,298 |
| Wabaunsee | Alma | 36,093 | 36,490 | 52,284 | 46,961 | 47,041 | 47 | 101 | 94 | 96 | 85 | 1,754 | 6,981 | 5,521 | 9,734 | 8,341 |
| Washington | Washington | 34,558 | 45,330 | 70,553 | 57,593 | 56,189 | 67 | 45 | 29 | 46 | 56 | 3,332 | 6,015 | 18,785 | 12,265 | 6,138 |

Table 6 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$1 Million Industrial Property (with 50% Personal Property)

Note: The 2005 tax liabilities include the 20% refundable income tax credit for machinery and equipment allowed by Kansas law.

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|--------------------------|----------------|--|--------|--------|--------|--------|--------------------------|------|------|------|------|---|--------|--------|--------|--------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>North East Region</i> | | | | | | | | | | | | | | | | |
| Atchison | Atchison | 44,295 | 51,592 | 83,929 | 51,361 | 55,895 | 6 | 17 | 9 | 78 | 58 | 8,564 | 4,920 | 12,381 | 10,532 | 3,539 |
| Brown | Hiawatha | 40,782 | 48,636 | 70,340 | 49,289 | 47,546 | 17 | 27 | 30 | 86 | 81 | 8,160 | 7,407 | 7,044 | 3,692 | 11,861 |
| Doniphan | Troy | 32,812 | 50,713 | 54,124 | 35,769 | 45,987 | 82 | 19 | 87 | 114 | 89 | 2,189 | 2,889 | 5,144 | 3,570 | 5,978 |
| Jackson | Holton | 39,591 | 48,451 | 56,347 | 55,398 | 41,197 | 26 | 28 | 83 | 57 | 102 | 4,362 | 3,589 | 16,788 | 3,264 | 5,692 |
| Jefferson | Oskaloosa | 43,284 | 44,733 | 63,589 | 57,284 | 57,539 | 9 | 48 | 54 | 47 | 51 | 6,460 | 3,238 | 5,501 | 5,004 | 8,055 |
| Nemaha | Seneca | 36,524 | 40,547 | 44,077 | 37,808 | 43,001 | 45 | 77 | 107 | 111 | 97 | 5,820 | 3,731 | 8,948 | 4,050 | 10,661 |
| Osage | Lyndon | 33,566 | 44,462 | 54,395 | 47,057 | 52,962 | 76 | 53 | 86 | 94 | 69 | 5,266 | 8,065 | 9,726 | 6,106 | 2,580 |
| Shawnee | Topeka | 40,535 | 55,560 | 69,128 | 63,724 | 51,528 | 20 | 8 | 33 | 28 | 74 | 2,778 | 2,824 | 9,033 | 8,848 | 5,656 |
| <i>North West Region</i> | | | | | | | | | | | | | | | | |
| Cheyenne | St. Francis | 33,399 | 38,314 | 52,664 | 48,052 | 37,434 | 77 | 94 | 91 | 92 | 112 | 1,700 | 3,215 | 1,575 | 2,378 | 5,186 |
| Decatur | Oberlin | 38,610 | 33,601 | 44,747 | 55,844 | 63,423 | 28 | 108 | 106 | 52 | 30 | 4,990 | 2,070 | 18,217 | 4,179 | 6,915 |
| Ellis | Hays | 32,458 | 36,107 | 54,054 | 52,935 | 40,989 | 87 | 103 | 88 | 70 | 103 | 2,418 | 912 | 4,650 | 5,647 | 2,717 |
| Gove | Gove | 34,992 | 56,314 | 79,399 | 44,439 | 33,121 | 64 | 7 | 12 | 104 | 117 | 4,243 | 2,640 | 9,066 | 3,241 | 10,913 |
| Graham | Hill City | 31,262 | 42,056 | 91,778 | 72,667 | 69,318 | 94 | 71 | 4 | 8 | 18 | 3,101 | 2,074 | 27,444 | 3,607 | 7,722 |
| Logan | Oakley | 32,517 | 39,647 | 77,836 | 56,785 | 72,888 | 85 | 87 | 15 | 49 | 9 | 1,713 | 2,077 | 7,080 | 5,950 | 5,785 |
| Norton | Norton | 39,623 | 53,959 | 86,480 | 65,813 | 57,397 | 25 | 11 | 6 | 24 | 52 | 5,892 | 4,561 | 14,007 | 8,661 | 7,229 |
| Osborne | Osborne | 40,563 | 48,998 | 66,372 | 62,903 | 69,618 | 19 | 25 | 44 | 30 | 17 | 5,859 | 5,358 | 17,137 | 9,437 | 10,138 |
| Phillips | Phillipsburg | 34,381 | 41,288 | 98,265 | 62,427 | 66,883 | 69 | 74 | 1 | 34 | 20 | 2,558 | 12,362 | 19,841 | 13,554 | 13,272 |
| Rawlins | Atwood | 30,615 | 45,935 | 76,440 | 55,604 | 51,789 | 99 | 38 | 19 | 55 | 71 | 1,860 | 3,121 | 14,188 | 5,292 | 7,901 |
| Rooks | Stockton | 34,425 | 30,818 | 59,666 | 66,544 | 65,213 | 68 | 110 | 70 | 21 | 23 | 5,485 | 3,289 | 4,537 | 10,502 | 22,360 |
| Russell | Russell | 33,658 | 45,913 | 50,124 | 54,166 | 64,258 | 75 | 40 | 97 | 62 | 27 | 4,460 | 2,016 | 9,820 | 5,047 | 5,219 |
| Sheridan | Hoxie | 37,049 | 61,263 | 88,151 | 74,235 | 53,328 | 41 | 2 | 5 | 4 | 67 | 615 | 6,808 | 22,272 | 17,743 | 3,751 |
| Sherman | Goodland | 40,767 | 44,400 | 60,636 | 52,460 | 52,217 | 18 | 54 | 65 | 72 | 70 | 1,462 | 1,307 | 3,846 | 5,094 | 4,915 |
| Smith | Smith Center | 43,607 | 56,567 | 67,326 | 60,468 | 98,238 | 7 | 6 | 41 | 40 | 1 | 7,354 | 14,463 | 4,833 | 8,678 | 20,794 |
| Thomas | Colby | 29,618 | 42,448 | 53,650 | 46,894 | 54,548 | 103 | 66 | 90 | 97 | 62 | 2,860 | 1,565 | 6,323 | 5,891 | 5,991 |
| Trego | WaKeeney | 35,230 | 39,506 | 92,387 | 71,871 | 79,329 | 61 | 88 | 3 | 9 | 3 | 7,878 | 1,291 | 22,516 | 11,190 | 14,431 |
| Wallace | Sharon Springs | 27,231 | 40,032 | 46,726 | 61,553 | 57,872 | 114 | 83 | 105 | 38 | 49 | 1,504 | 2,016 | - | 7,852 | 16,761 |

Table 6 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$1 Million Industrial Property (with 50% Personal Property)

Note: The 2005 tax liabilities include the 20% refundable income tax credit for machinery and equipment allowed by Kansas law.

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|-----------------------------|---------------|--|--------|--------|--------|--------|--------------------------|------|------|------|------|---|-------|--------|--------|--------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South Central Region</i> | | | | | | | | | | | | | | | | |
| Butler | El Dorado | 36,692 | 44,719 | 62,519 | 55,474 | 53,619 | 42 | 49 | 59 | 56 | 65 | 6,599 | 1,492 | 5,916 | 7,737 | 7,204 |
| Chautauqua | Sedan | 33,868 | 47,624 | 86,077 | 53,278 | 42,228 | 73 | 30 | 7 | 66 | 100 | 3,543 | 2,560 | 38,045 | 13,618 | 7,358 |
| Cowley | Arkansas City | 38,196 | 44,632 | 71,935 | 58,048 | 59,827 | 30 | 51 | 26 | 44 | 41 | 4,178 | 3,533 | 12,563 | 6,713 | 6,833 |
| Cowley | Winfield | 36,012 | 49,559 | 77,657 | 62,212 | 53,449 | 50 | 22 | 16 | 35 | 66 | 3,939 | 3,923 | 13,562 | 7,195 | 6,104 |
| Elk | Howard | 35,767 | 35,066 | 74,980 | 55,257 | 61,830 | 55 | 105 | 22 | 58 | 33 | 4,615 | 2,865 | 13,630 | 7,156 | 12,008 |
| Greenwood | Eureka | 44,640 | 57,562 | 93,963 | 73,436 | 64,580 | 5 | 5 | 2 | 6 | 25 | 11,620 | 4,779 | 25,490 | 27,269 | 11,340 |
| Harper | Anthony | 33,826 | 46,193 | 65,525 | 70,232 | 70,108 | 74 | 35 | 48 | 13 | 15 | 2,160 | 5,444 | 14,839 | 8,564 | 12,912 |
| Harvey | Newton | 41,983 | 47,460 | 78,087 | 51,988 | 43,260 | 13 | 31 | 14 | 75 | 96 | 1,769 | 1,412 | 14,498 | 6,329 | 7,820 |
| Kingman | Kingman | 32,036 | 41,879 | 48,819 | 55,682 | 59,975 | 90 | 73 | 103 | 53 | 39 | 2,178 | 2,355 | 6,419 | 1,462 | 10,819 |
| Marion | Marion | 35,949 | 53,485 | 60,011 | 55,640 | 64,255 | 51 | 12 | 68 | 54 | 28 | 2,334 | 4,068 | 7,181 | 13,388 | 6,016 |
| McPherson | McPherson | 32,709 | 39,766 | 63,566 | 53,456 | 47,210 | 83 | 85 | 55 | 65 | 84 | 3,472 | 1,938 | 11,513 | 7,979 | 6,571 |
| Reno | Hutchinson | 34,572 | 49,885 | 58,064 | 53,062 | 53,305 | 66 | 20 | 77 | 68 | 68 | 2,133 | 3,390 | 8,578 | 7,682 | 9,492 |
| Rice | Lyons | 32,230 | 40,551 | 65,239 | 56,363 | 64,393 | 88 | 76 | 50 | 50 | 26 | 7,174 | 2,258 | 10,593 | 6,605 | 6,447 |
| Sedgwick | Derby | 31,525 | 42,710 | 52,601 | 48,509 | 46,919 | 93 | 63 | 92 | 89 | 88 | 1,990 | 2,060 | 8,294 | 9,402 | 6,088 |
| Sedgwick | Wichita | 36,084 | 36,207 | 57,241 | 45,396 | 40,734 | 48 | 102 | 79 | 103 | 105 | 2,277 | 1,746 | 9,025 | 8,799 | 5,286 |
| Sumner | Wellington | 40,828 | 58,666 | 66,356 | 57,086 | 62,925 | 16 | 3 | 45 | 48 | 31 | 5,398 | 3,464 | 11,974 | 7,940 | 12,167 |
| <i>South East Region</i> | | | | | | | | | | | | | | | | |
| Allen | Iola | 37,214 | 38,564 | 72,473 | 52,654 | 56,849 | 39 | 93 | 25 | 71 | 55 | 2,783 | 2,009 | 21,533 | 5,960 | 5,287 |
| Anderson | Garnett | 32,033 | 40,343 | 49,512 | 50,078 | 55,164 | 91 | 78 | 98 | 81 | 59 | 5,571 | 1,803 | 9,149 | 14,632 | 12,621 |
| Bourbon | Ft. Scott | 39,803 | 49,609 | 80,765 | 62,517 | 54,395 | 24 | 21 | 10 | 33 | 63 | 5,162 | 1,168 | 6,884 | 10,665 | 6,377 |
| Cherokee | Columbus | 33,060 | 37,717 | 55,137 | 40,945 | 47,005 | 80 | 95 | 84 | 109 | 87 | 4,735 | 2,273 | 17,991 | 3,995 | 8,961 |
| Coffey | Burlington | 35,726 | 25,001 | 40,340 | 33,524 | 41,957 | 56 | 117 | 109 | 118 | 101 | 5,131 | 2,491 | 11,153 | 5,694 | 3,190 |
| Crawford | Girard | 34,942 | 39,017 | 47,442 | 50,560 | 48,062 | 65 | 91 | 104 | 79 | 78 | 2,735 | 2,032 | 4,121 | 9,451 | 4,735 |
| Crawford | Pittsburg | 37,306 | 52,009 | 60,070 | 49,996 | 47,958 | 38 | 15 | 67 | 82 | 79 | 2,920 | 2,709 | 5,218 | 9,345 | 4,725 |
| Labette | Oswego | 32,215 | 55,313 | 62,493 | 63,759 | 73,660 | 89 | 9 | 60 | 27 | 8 | 3,055 | 4,801 | 8,117 | 9,686 | 7,760 |
| Labette | Parsons | 47,296 | 49,514 | 68,723 | 56,169 | 63,757 | 3 | 23 | 35 | 51 | 29 | 4,485 | 4,297 | 8,926 | 8,533 | 6,717 |
| Linn | Mound City | 38,270 | 40,233 | 57,141 | 41,811 | 47,308 | 29 | 80 | 80 | 108 | 83 | 2,669 | 2,463 | 2,168 | 6,144 | 7,941 |
| Montgomery | Coffeyville | 42,792 | 85,835 | 69,092 | 63,409 | 60,676 | 10 | 1 | 34 | 29 | 38 | 3,394 | 6,958 | 13,845 | 11,485 | 8,543 |
| Montgomery | Independence | 31,927 | 46,955 | 65,531 | 62,639 | 58,438 | 92 | 32 | 47 | 32 | 45 | 2,533 | 3,806 | 13,131 | 11,345 | 8,228 |
| Neosho | Erie | 38,015 | 44,969 | 63,558 | 51,578 | 51,781 | 33 | 46 | 56 | 77 | 72 | 4,393 | 3,492 | 9,185 | 10,148 | 8,012 |
| Wilson | Fredonia | 30,865 | 45,570 | 66,866 | 67,380 | 61,820 | 97 | 42 | 42 | 18 | 34 | 4,254 | 3,595 | 11,368 | 6,264 | 2,226 |
| Woodson | Yates Center | 37,758 | 46,184 | 74,895 | 58,447 | 61,944 | 35 | 36 | 23 | 42 | 32 | 1,770 | 2,956 | 11,369 | 12,930 | 4,900 |

Table 6 (Cont.): Property Tax Liabilities for Select Years among 118 Kansas Localities, \$1 Million Industrial Property (with 50% Personal Property)

Note: The 2005 tax liabilities include the 20% refundable income tax credit for machinery and equipment allowed by Kansas law.

| County | City | Net Property Tax Liability (Median Case) | | | | | Rank Among Kansas Sample | | | | | Range of Tax Liability Around Median (+ or -) | | | | |
|--------------------------|----------------|--|--------|--------|--------|--------|--------------------------|------|------|------|------|---|-------|--------|--------|--------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South West Region</i> | | | | | | | | | | | | | | | | |
| Barber | Medicine Lodge | 37,696 | 30,456 | 58,132 | 67,032 | 61,697 | 36 | 113 | 76 | 19 | 35 | 4,086 | 636 | 5,547 | 8,077 | 5,910 |
| Barton | Great Bend | 30,659 | 42,277 | 63,404 | 64,654 | 50,700 | 98 | 67 | 57 | 25 | 76 | 2,714 | 6,568 | 10,803 | 11,804 | 11,590 |
| Clark | Ashland | 29,062 | 45,920 | 65,472 | 73,600 | 60,710 | 108 | 39 | 49 | 5 | 37 | 3,152 | 2,905 | 8,020 | 3,753 | 19,057 |
| Comanche | Coldwater | 42,232 | 34,215 | 76,524 | 75,744 | 76,512 | 12 | 107 | 18 | 2 | 5 | 2,791 | 1,629 | 10,344 | 9,975 | 23,764 |
| Edwards | Kinsley | 39,550 | 46,037 | 64,435 | 69,896 | 74,449 | 27 | 37 | 52 | 14 | 7 | 13,256 | 2,397 | 5,898 | 7,341 | 20,697 |
| Finney | Garden City | 30,949 | 37,679 | 53,701 | 45,693 | 51,651 | 96 | 97 | 89 | 101 | 73 | 1,343 | 1,007 | 4,891 | 6,819 | 5,796 |
| Ford | Dodge City | 35,768 | 42,148 | 62,464 | 62,846 | 58,076 | 54 | 70 | 61 | 31 | 47 | 3,076 | 1,532 | 16,542 | 7,510 | 9,548 |
| Grant | Ulysses | 21,197 | 28,905 | 37,277 | 38,870 | 33,370 | 118 | 114 | 111 | 110 | 116 | 1,659 | 829 | 3,840 | 2,421 | 2,727 |
| Gray | Cimmeron | 29,021 | 42,784 | 52,555 | 54,367 | 58,039 | 109 | 62 | 93 | 61 | 48 | 1,645 | 1,292 | 23,139 | 6,589 | 3,774 |
| Greeley | Tribune | 28,860 | 38,677 | 67,470 | 66,862 | 59,918 | 111 | 92 | 39 | 20 | 40 | 1,981 | 1,316 | 3,723 | 7,151 | 9,300 |
| Hamilton | Syracuse | 28,926 | 40,054 | 49,379 | 57,907 | 54,061 | 110 | 82 | 99 | 45 | 64 | 1,784 | 1,300 | 324 | 3,297 | 4,258 |
| Haskell | Sublette | 22,343 | 42,273 | 58,524 | 49,623 | 40,040 | 117 | 68 | 74 | 84 | 107 | 823 | 1,369 | 6,974 | 8,358 | 3,023 |
| Hodgeman | Jetmore | 29,605 | 51,924 | 65,654 | 64,571 | 87,517 | 104 | 16 | 46 | 26 | 2 | 1,827 | 2,493 | 15,470 | 8,875 | 17,027 |
| Kearny | Lakin | 29,905 | 30,807 | 48,868 | 49,924 | 39,809 | 102 | 111 | 102 | 83 | 108 | 1,994 | 1,286 | - | 2,149 | 2,323 |
| Kiowa | Greensburg | 35,040 | 26,921 | 34,775 | 54,989 | 54,680 | 63 | 116 | 115 | 60 | 61 | 4,811 | 1,662 | 334 | 3,234 | 9,323 |
| Lane | Dighton | 29,603 | 35,710 | 60,239 | 74,580 | 74,515 | 105 | 104 | 66 | 3 | 6 | 1,419 | 758 | 10,509 | 9,635 | 9,036 |
| Meade | Meade | 34,240 | 34,313 | 78,648 | 80,748 | 58,389 | 71 | 106 | 13 | 1 | 46 | 5,890 | 2,642 | 14,056 | 9,049 | 7,195 |
| Morton | Elkhart | 28,663 | 28,381 | 49,037 | 50,541 | 44,088 | 113 | 115 | 100 | 80 | 93 | 2,940 | 1,720 | 2,372 | 6,923 | 4,248 |
| Ness | Ness City | 31,130 | 46,529 | 75,010 | 67,639 | 48,455 | 95 | 34 | 21 | 17 | 77 | 5,459 | 2,468 | 5,356 | 12,949 | 4,773 |
| Pawnee | Larned | 30,053 | 46,934 | 67,358 | 71,281 | 71,600 | 101 | 33 | 40 | 10 | 12 | 1,048 | 2,677 | 7,162 | 11,413 | 24,535 |
| Pratt | Pratt | 36,525 | 39,874 | 57,026 | 59,176 | 70,102 | 44 | 84 | 82 | 41 | 16 | 9,470 | 1,593 | 10,645 | 3,900 | 9,181 |
| Rush | LaCrosse | 29,299 | 43,008 | 80,362 | 68,020 | 71,740 | 107 | 60 | 11 | 16 | 11 | 3,649 | 5,585 | 19,437 | 7,531 | 7,251 |
| Scott | Scott City | 33,141 | 40,082 | 69,675 | 53,903 | 70,127 | 79 | 81 | 31 | 63 | 14 | 1,059 | 2,772 | 4,421 | 4,095 | 19,022 |
| Seward | Liberal | 36,579 | 39,726 | 57,291 | 43,447 | 44,871 | 43 | 86 | 78 | 105 | 90 | 1,674 | 1,923 | 4,779 | 4,950 | 8,205 |
| Stafford | St. John | 43,441 | 54,328 | 68,434 | 58,099 | 76,841 | 8 | 10 | 36 | 43 | 4 | 8,876 | 5,041 | 19,004 | 6,724 | 48,768 |
| Stanton | Johnson City | 23,442 | 32,317 | 43,779 | 45,631 | 44,293 | 116 | 109 | 108 | 102 | 92 | 2,959 | 2,806 | 1,890 | 2,817 | 18,339 |
| Stevens | Hugoton | 26,669 | 24,876 | 29,933 | 36,898 | 40,867 | 115 | 118 | 118 | 112 | 104 | 2,038 | 1,061 | - | 4,508 | 7,944 |
| Wichita | Leoti | 28,753 | 53,042 | 76,875 | 71,092 | 66,238 | 112 | 13 | 17 | 11 | 21 | 1,010 | 4,418 | 3,012 | 5,701 | 11,372 |

Source: Author's calculation using data from the League of Kansas Municipalities, *Kansas Tax Rate and Fiscal Data Book*, various editions, and the Kansas Department of Revenue, Division of Property Valuation, "Kansas Real Estate Ratio Study," various years.

Table 7: Breakdown of Major Components of Total Mill Levy for Select Years, 118 Kansas Localities, Percent Share

Note: Typically, values will not add to 100 percent because of special district levies. In rare cases, values will total more than 100 percent because of unique programs. The 1995 and 2005 School Mills include the state levy.

| County | City | City Mills Share of Total Mills | | | | | County Mills Share of Total Mills | | | | | School Mills Share of Total Mills | | | | |
|-----------------------------|------------------|---------------------------------|------|------|------|------|-----------------------------------|------|------|------|------|-----------------------------------|------|------|------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>East Central Region</i> | | | | | | | | | | | | | | | | |
| Douglas | Lawrence | 34.2 | 33.2 | 24.1 | 23.5 | 26.2 | 17.9 | 23.0 | 21.6 | 25.0 | 28.1 | 44.4 | 42.7 | 53.1 | 50.3 | 44.0 |
| Franklin | Ottawa | 31.9 | 32.6 | 31.9 | 33.8 | 27.2 | 25.3 | 21.9 | 24.6 | 30.7 | 36.2 | 38.5 | 44.4 | 42.5 | 31.6 | 35.6 |
| Johnson | Gardner | 19.1 | 24.0 | 14.8 | 16.1 | 18.3 | 11.6 | 7.9 | 10.9 | 14.0 | 12.2 | 59.6 | 56.0 | 64.5 | 56.5 | 55.6 |
| Johnson | Leawood | 11.9 | 19.3 | 18.4 | 20.9 | 20.7 | 12.7 | 9.0 | 16.6 | 14.3 | 14.6 | 60.5 | 57.7 | 50.2 | 51.0 | 36.5 |
| Johnson | Lenexa | 18.8 | 19.4 | 26.5 | 20.1 | 22.1 | 11.9 | 9.0 | 14.9 | 13.4 | 15.1 | 56.8 | 57.5 | 45.3 | 47.7 | 35.6 |
| Johnson | Merriam | 15.0 | 10.6 | 19.1 | 17.6 | 20.1 | 11.6 | 8.4 | 14.7 | 13.7 | 19.9 | 40.1 | 57.1 | 73.2 | 61.2 | 66.9 |
| Johnson | Olathe | 32.3 | 27.7 | 21.6 | 19.1 | 18.5 | 11.0 | 8.8 | 11.3 | 12.3 | 16.0 | 45.3 | 52.2 | 58.6 | 58.4 | 55.2 |
| Johnson | Overland Park | 14.1 | 6.3 | 9.9 | 9.2 | 8.6 | 11.8 | 8.7 | 16.8 | 15.3 | 20.0 | 40.8 | 59.2 | 83.7 | 67.9 | 60.9 |
| Johnson | Praire Village | 9.6 | 11.9 | 14.8 | 13.6 | 15.8 | 12.3 | 8.0 | 15.0 | 13.4 | 22.0 | 58.8 | 51.2 | 45.4 | 47.9 | 42.6 |
| Johnson | Shawnee | 17.1 | 12.3 | 19.2 | 18.7 | 18.3 | 11.8 | 8.6 | 15.0 | 13.6 | 20.2 | 56.4 | 54.8 | 45.6 | 48.6 | 37.3 |
| Leavenworth | Lansing | 11.1 | 33.8 | 20.1 | 22.1 | 27.2 | 27.6 | 25.3 | 27.5 | 30.1 | 29.4 | 46.2 | 39.8 | 50.6 | 45.8 | 38.8 |
| Leavenworth | Leavenworth | 36.4 | 19.1 | 29.3 | 38.5 | 38.1 | 21.5 | 28.6 | 23.5 | 25.9 | 27.9 | 38.2 | 50.5 | 46.0 | 34.4 | 34.4 |
| Miami | Paola | 29.8 | 27.4 | 27.8 | 29.3 | 32.4 | 23.5 | 20.9 | 21.2 | 25.8 | 28.4 | 44.0 | 50.5 | 49.9 | 43.8 | 38.1 |
| Wyandotte | Kansas City | 45.8 | 42.9 | 39.2 | 36.8 | 27.1 | 13.0 | 18.0 | 20.6 | 18.7 | 20.2 | 35.7 | 31.6 | 31.6 | 34.3 | 37.2 |
| <i>North Central Region</i> | | | | | | | | | | | | | | | | |
| Chase | Cottonwood Falls | 31.0 | 36.5 | 36.6 | 39.1 | 44.6 | 23.7 | 26.9 | 33.0 | 36.3 | 29.2 | 40.9 | 33.7 | 28.2 | 39.3 | 22.6 |
| Clay | Clay Center | 32.8 | 29.2 | 31.9 | 29.9 | 32.2 | 25.7 | 27.6 | 27.7 | 33.4 | 36.7 | 35.5 | 40.3 | 35.6 | 32.0 | 26.5 |
| Cloud | Concordia | 24.0 | 20.7 | 23.8 | 27.0 | 28.9 | 23.7 | 30.8 | 26.5 | 29.4 | 29.3 | 41.8 | 46.2 | 35.1 | 25.7 | 25.5 |
| Dickinson | Abilene | 38.7 | 31.7 | 24.4 | 29.8 | 28.2 | 19.1 | 19.9 | 21.3 | 27.5 | 32.1 | 37.0 | 45.4 | 51.8 | 38.3 | 36.0 |
| Ellsworth | Ellsworth | 28.6 | 31.8 | 26.4 | 34.6 | 37.8 | 14.5 | 13.6 | 20.3 | 28.4 | 38.8 | 52.5 | 53.1 | 51.9 | 35.9 | 22.6 |
| Geary | Junction City | 36.0 | 35.2 | 34.0 | 40.3 | 36.9 | 21.2 | 28.7 | 25.0 | 28.7 | 35.5 | 38.8 | 34.5 | 39.7 | 29.8 | 26.6 |
| Jewell | Mankato | 25.4 | 24.3 | 26.6 | 21.3 | 22.0 | 27.2 | 27.7 | 30.2 | 47.1 | 49.5 | 41.7 | 47.2 | 41.2 | 28.5 | 25.6 |
| Lincoln | Lincoln | 28.4 | 27.1 | 30.6 | 21.2 | 18.4 | 30.0 | 36.2 | 39.4 | 43.8 | 50.4 | 39.7 | 38.7 | 29.1 | 32.8 | 29.3 |
| Lyon | Emporia | 29.9 | 32.5 | 26.7 | 31.5 | 27.2 | 20.8 | 21.5 | 26.4 | 34.1 | 33.7 | 46.0 | 44.9 | 45.9 | 30.2 | 38.1 |
| Marshall | Marysville | 26.4 | 34.4 | 35.1 | 38.3 | 42.2 | 22.6 | 21.9 | 23.8 | 31.5 | 28.0 | 33.8 | 42.7 | 40.1 | 29.2 | 28.8 |
| Mitchell | Beloit | 27.8 | 24.3 | 31.7 | 35.9 | 28.9 | 20.7 | 27.2 | 28.8 | 33.4 | 40.9 | 50.3 | 47.4 | 38.5 | 28.2 | 27.9 |
| Morris | Council Grove | 27.3 | 35.4 | 32.7 | 28.7 | 34.7 | 27.7 | 26.2 | 31.6 | 37.3 | 38.6 | 43.4 | 37.0 | 34.5 | 32.9 | 25.6 |
| Ottawa | Minneapolis | 47.7 | 31.4 | 28.2 | 34.2 | 28.9 | 19.4 | 33.5 | 37.5 | 37.6 | 44.5 | 28.0 | 32.0 | 31.6 | 25.2 | 23.3 |
| Pottawatomie | Westmoreland | 19.1 | 24.6 | 21.1 | 28.4 | 33.2 | 24.0 | 12.1 | 12.0 | 19.1 | 26.3 | 51.8 | 44.7 | 64.8 | 50.0 | 38.8 |
| Republic | Belleville | 27.0 | 21.3 | 27.5 | 36.3 | 34.0 | 26.8 | 32.6 | 35.6 | 40.0 | 44.8 | 41.0 | 35.1 | 35.8 | 22.9 | 20.4 |
| Riley | Manhattan | 28.6 | 24.6 | 28.5 | 33.3 | 33.4 | 18.4 | 20.6 | 17.8 | 26.4 | 28.9 | 34.9 | 53.5 | 52.6 | 39.1 | 35.8 |
| Saline | Salina | 28.7 | 27.3 | 22.9 | 27.1 | 21.0 | 17.1 | 13.6 | 14.5 | 25.0 | 25.2 | 48.5 | 54.8 | 58.3 | 40.0 | 52.2 |
| Wabaunsee | Alma | 35.8 | 20.3 | 15.1 | 18.8 | 27.8 | 19.3 | 23.8 | 22.7 | 29.8 | 28.6 | 41.4 | 51.8 | 57.4 | 44.7 | 37.4 |
| Washington | Washington | 36.6 | 38.5 | 29.9 | 33.2 | 26.5 | 22.7 | 21.2 | 33.1 | 41.1 | 42.1 | 35.5 | 39.1 | 35.9 | 24.6 | 30.5 |

Table 7 (Cont.): Breakdown of Major Components of Total Mill Levy for Select Years, 118 Kansas Localities, Percent Share

Note: Typically, values will not add to 100 percent because of special district levies. In rare cases, values will total more than 100 percent because of unique programs. The 1995 and 2005 School Mills include the state levy.

| County | City | City Mills Share of Total Mills | | | | | County Mills Share of Total Mills | | | | | School Mills Share of Total Mills | | | | |
|--------------------------|----------------|---------------------------------|------|------|------|------|-----------------------------------|------|------|------|------|-----------------------------------|------|------|------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>North East Region</i> | | | | | | | | | | | | | | | | |
| Atchison | Atchison | 40.1 | 39.3 | 35.1 | 42.0 | 37.8 | 15.3 | 15.3 | 16.7 | 24.0 | 28.6 | 41.6 | 43.0 | 46.1 | 29.0 | 38.1 |
| Brown | Hiawatha | 24.9 | 27.6 | 27.7 | 35.5 | 31.8 | 17.8 | 19.4 | 22.7 | 30.5 | 31.7 | 54.9 | 50.8 | 48.4 | 32.9 | 35.4 |
| Doniphan | Troy | 10.2 | 11.7 | 12.9 | 15.2 | 16.9 | 31.4 | 21.9 | 26.1 | 41.5 | 32.3 | 49.1 | 42.2 | 36.0 | 40.3 | 30.2 |
| Jackson | Holton | 16.3 | 16.3 | 24.8 | 28.9 | 30.5 | 36.4 | 42.5 | 33.9 | 32.9 | 37.6 | 45.0 | 38.9 | 39.1 | 35.9 | 29.7 |
| Jefferson | Oskaloosa | 15.9 | 31.0 | 21.6 | 24.9 | 29.1 | 27.0 | 25.4 | 27.0 | 34.2 | 37.8 | 49.1 | 41.0 | 49.3 | 35.3 | 26.5 |
| Nemaha | Seneca | 26.5 | 21.1 | 20.6 | 23.9 | 28.7 | 23.6 | 21.2 | 30.5 | 40.3 | 42.7 | 48.2 | 56.4 | 47.2 | 34.3 | 27.3 |
| Osage | Lyndon | 34.7 | 29.4 | 26.0 | 34.5 | 35.0 | 20.3 | 20.6 | 24.5 | 24.7 | 30.6 | 42.5 | 43.8 | 43.0 | 33.3 | 23.9 |
| Shawnee | Topeka | 28.4 | 25.4 | 35.1 | 26.5 | 22.2 | 15.4 | 20.2 | 18.2 | 21.0 | 28.8 | 44.1 | 40.5 | 45.8 | 35.2 | 37.0 |
| <i>North West Region</i> | | | | | | | | | | | | | | | | |
| Cheyenne | St. Francis | 25.5 | 18.5 | 25.5 | 28.3 | 25.5 | 25.4 | 25.8 | 29.8 | 36.2 | 41.7 | 46.5 | 53.5 | 42.5 | 32.6 | 30.7 |
| Decatur | Oberlin | 34.8 | 30.9 | 23.9 | 32.4 | 40.5 | 26.3 | 19.6 | 30.3 | 40.1 | 31.9 | 31.1 | 45.9 | 44.3 | 26.5 | 25.4 |
| Ellis | Hays | 28.9 | 25.5 | 22.9 | 23.5 | 27.6 | 20.2 | 19.6 | 20.4 | 26.4 | 30.5 | 47.8 | 53.6 | 55.5 | 47.3 | 40.7 |
| Gove | Gove | 15.4 | 34.9 | 40.0 | 17.0 | 19.3 | 30.4 | 16.9 | 19.4 | 46.7 | 53.7 | 49.0 | 46.8 | 39.6 | 34.9 | 25.8 |
| Graham | Hill City | 30.6 | 32.8 | 22.5 | 30.6 | 34.3 | 22.9 | 31.3 | 43.1 | 47.7 | 47.0 | 41.3 | 34.7 | 33.8 | 20.9 | 17.8 |
| Logan | Oakley | 40.0 | 40.9 | 31.5 | 27.6 | 39.2 | 15.9 | 12.4 | 21.3 | 31.7 | 37.6 | 41.9 | 45.4 | 46.0 | 38.7 | 22.6 |
| Norton | Norton | 31.0 | 34.5 | 33.3 | 37.6 | 32.1 | 24.1 | 22.7 | 30.5 | 37.2 | 43.0 | 36.2 | 41.9 | 35.3 | 25.0 | 23.9 |
| Osborne | Osborne | 39.9 | 40.8 | 43.1 | 41.6 | 33.7 | 16.6 | 17.9 | 28.5 | 34.5 | 41.8 | 35.9 | 40.1 | 27.5 | 22.9 | 23.8 |
| Phillips | Phillipsburg | 30.2 | 22.1 | 28.6 | 29.8 | 28.1 | 25.7 | 33.2 | 36.3 | 38.3 | 42.5 | 38.2 | 43.3 | 34.2 | 31.0 | 28.5 |
| Rawlins | Atwood | 18.0 | 20.6 | 12.2 | 17.9 | 23.4 | 35.2 | 27.1 | 37.0 | 38.1 | 35.0 | 45.0 | 49.4 | 46.4 | 26.0 | 27.5 |
| Rooks | Stockton | 35.4 | 38.7 | 30.3 | 26.5 | 32.7 | 22.2 | 26.9 | 36.0 | 41.3 | 40.0 | 40.6 | 32.7 | 32.6 | 27.1 | 20.1 |
| Russell | Russell | 35.7 | 41.6 | 29.8 | 34.3 | 29.3 | 18.7 | 18.1 | 23.3 | 31.7 | 48.3 | 44.0 | 38.9 | 45.8 | 33.0 | 21.7 |
| Sheridan | Hoxie | 38.7 | 35.8 | 41.1 | 33.8 | 25.8 | 23.8 | 20.7 | 23.0 | 41.2 | 44.2 | 36.2 | 42.6 | 34.9 | 22.4 | 26.1 |
| Sherman | Goodland | 41.4 | 24.8 | 28.1 | 29.0 | 34.2 | 17.3 | 20.8 | 28.1 | 34.9 | 39.2 | 40.0 | 54.0 | 42.6 | 35.1 | 25.6 |
| Smith | Smith Center | 23.1 | 21.8 | 36.1 | 37.5 | 41.0 | 24.4 | 26.9 | 29.8 | 37.6 | 41.2 | 50.1 | 49.9 | 32.6 | 23.5 | 16.4 |
| Thomas | Colby | 27.9 | 20.7 | 22.7 | 25.7 | 22.6 | 17.8 | 14.5 | 19.3 | 22.8 | 22.8 | 37.8 | 45.9 | 39.8 | 34.2 | 30.9 |
| Trego | WaKeeney | 32.1 | 52.6 | 39.4 | 39.8 | 35.2 | 23.9 | 19.1 | 32.8 | 35.7 | 38.8 | 38.7 | 26.9 | 26.9 | 22.5 | 25.2 |
| Wallace | Sharon Springs | 34.1 | 20.9 | 23.6 | 20.6 | 35.0 | 24.4 | 31.3 | 27.6 | 38.6 | 38.8 | 39.5 | 46.4 | 48.3 | 38.9 | 17.5 |

Table 7 (Cont.): Breakdown of Major Components of Total Mill Levy for Select Years, 118 Kansas Localities, Percent Share

Note: Typically, values will not add to 100 percent because of special district levies. In rare cases, values will total more than 100 percent because of unique programs.

The 1995 and 2005 School Mills include the state levy.

| County | City | City Mills Share of Total Mills | | | | | County Mills Share of Total Mills | | | | | School Mills Share of Total Mills | | | | |
|-----------------------------|---------------|---------------------------------|------|------|------|------|-----------------------------------|------|------|------|------|-----------------------------------|------|------|------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South Central Region</i> | | | | | | | | | | | | | | | | |
| Butler | El Dorado | 39.3 | 42.3 | 26.3 | 27.0 | 29.0 | 16.3 | 9.0 | 15.3 | 20.7 | 24.7 | 39.2 | 38.9 | 45.9 | 36.5 | 30.3 |
| Chautauqua | Sedan | 26.7 | 48.0 | 44.9 | 34.1 | 27.5 | 24.9 | 24.0 | 35.8 | 40.4 | 49.6 | 40.0 | 25.5 | 17.0 | 21.3 | 18.4 |
| Cowley | Arkansas City | 35.6 | 32.8 | 24.8 | 34.5 | 38.5 | 14.2 | 12.1 | 12.6 | 15.4 | 19.9 | 37.4 | 44.1 | 50.1 | 32.8 | 30.8 |
| Cowley | Winfield | 24.0 | 34.5 | 27.1 | 28.6 | 30.1 | 15.1 | 10.9 | 11.6 | 14.3 | 22.9 | 52.6 | 42.6 | 44.1 | 41.6 | 35.8 |
| Elk | Howard | 32.9 | 57.1 | 35.9 | 30.3 | 29.7 | 25.7 | 41.5 | 39.2 | 41.5 | 47.1 | 37.2 | 46.2 | 21.1 | 25.7 | 20.9 |
| Greenwood | Eureka | 28.6 | 29.2 | 28.0 | 29.4 | 29.0 | 23.2 | 19.8 | 27.6 | 33.9 | 34.6 | 43.1 | 49.8 | 43.6 | 33.7 | 34.9 |
| Harper | Anthony | 24.1 | 27.9 | 29.4 | 38.2 | 32.8 | 20.5 | 15.8 | 28.8 | 30.4 | 35.2 | 53.8 | 51.5 | 38.0 | 21.9 | 18.9 |
| Harvey | Newton | 39.8 | 34.4 | 30.7 | 42.0 | 38.0 | 14.6 | 14.0 | 18.8 | 23.9 | 22.2 | 41.9 | 50.2 | 49.5 | 30.1 | 39.7 |
| Kingman | Kingman | 36.4 | 52.5 | 43.9 | 39.6 | 35.8 | 15.9 | 12.5 | 28.1 | 25.6 | 29.2 | 42.3 | 33.9 | 50.3 | 31.7 | 33.9 |
| Marion | Marion | 35.5 | 43.8 | 31.1 | 38.3 | 34.6 | 22.7 | 20.0 | 24.5 | 28.9 | 30.2 | 37.0 | 34.1 | 39.1 | 27.4 | 27.2 |
| McPherson | McPherson | 26.3 | 33.1 | 31.3 | 38.0 | 36.3 | 19.5 | 18.9 | 19.3 | 22.1 | 25.9 | 46.5 | 46.8 | 48.4 | 37.0 | 36.7 |
| Reno | Hutchinson | 33.9 | 28.9 | 22.9 | 28.4 | 27.3 | 15.2 | 11.2 | 15.8 | 16.8 | 20.9 | 38.5 | 44.0 | 46.2 | 34.3 | 33.3 |
| Rice | Lyons | 27.0 | 29.5 | 25.6 | 27.7 | 30.6 | 16.3 | 20.8 | 24.2 | 31.3 | 30.7 | 54.9 | 47.0 | 42.3 | 29.1 | 30.3 |
| Sedgwick | Derby | 30.8 | 32.6 | 27.2 | 32.7 | 37.0 | 17.4 | 15.7 | 20.5 | 23.2 | 21.3 | 46.4 | 49.4 | 51.0 | 38.9 | 42.0 |
| Sedgwick | Wichita | 34.7 | 38.9 | 29.7 | 27.6 | 28.1 | 15.2 | 18.5 | 18.8 | 24.8 | 25.4 | 44.7 | 41.3 | 57.1 | 46.3 | 45.2 |
| Sumner | Wellington | 34.4 | 35.3 | 30.4 | 34.0 | 28.4 | 16.5 | 20.5 | 23.0 | 38.1 | 33.0 | 47.8 | 43.4 | 45.6 | 24.4 | 37.7 |
| <i>South East Region</i> | | | | | | | | | | | | | | | | |
| Allen | Iola | 33.5 | 29.0 | 18.1 | 20.2 | 22.0 | 18.2 | 18.4 | 19.7 | 21.6 | 33.3 | 38.7 | 40.5 | 31.3 | 42.5 | 32.1 |
| Anderson | Garnett | 28.2 | 35.7 | 32.9 | 31.6 | 27.3 | 20.4 | 25.0 | 28.3 | 33.2 | 42.8 | 45.7 | 38.2 | 37.8 | 34.3 | 28.9 |
| Bourbon | Ft. Scott | 33.8 | 25.4 | 24.9 | 23.8 | 30.8 | 20.7 | 18.4 | 21.1 | 28.0 | 33.2 | 32.5 | 41.6 | 41.1 | 26.8 | 30.3 |
| Cherokee | Columbus | 22.4 | 21.4 | 18.3 | 25.0 | 29.9 | 23.5 | 21.4 | 25.1 | 30.8 | 31.5 | 46.2 | 55.9 | 55.4 | 38.9 | 37.5 |
| Coffey | Burlington | 28.3 | 51.8 | 44.1 | 31.8 | 37.2 | 24.1 | 27.9 | 34.7 | 25.2 | 35.3 | 43.0 | 18.4 | 18.1 | 40.0 | 24.5 |
| Crawford | Girard | 30.1 | 27.4 | 29.3 | 30.9 | 30.3 | 21.5 | 29.7 | 29.0 | 28.5 | 32.2 | 37.2 | 37.5 | 38.9 | 37.5 | 35.2 |
| Crawford | Pittsburg | 38.8 | 31.8 | 31.0 | 33.9 | 33.5 | 20.1 | 22.3 | 22.9 | 28.9 | 33.0 | 39.7 | 44.9 | 45.1 | 36.1 | 41.8 |
| Labette | Oswego | 33.2 | 30.6 | 39.0 | 34.1 | 30.0 | 20.0 | 16.7 | 18.1 | 16.3 | 20.6 | 37.3 | 39.6 | 27.3 | 32.0 | 29.2 |
| Labette | Parsons | 44.5 | 38.7 | 27.8 | 36.2 | 29.0 | 13.7 | 18.6 | 16.5 | 18.5 | 24.4 | 35.9 | 26.8 | 42.6 | 25.4 | 30.1 |
| Linn | Mound City | 26.8 | 28.5 | 32.4 | 29.9 | 27.1 | 17.8 | 17.8 | 19.2 | 23.5 | 30.3 | 54.1 | 51.4 | 44.6 | 41.3 | 37.0 |
| Montgomery | Coffeyville | 30.7 | 15.4 | 26.7 | 27.5 | 22.4 | 14.2 | 9.8 | 18.2 | 21.5 | 24.6 | 37.7 | 23.7 | 36.8 | 23.8 | 28.2 |
| Montgomery | Independence | 27.2 | 25.6 | 25.6 | 26.2 | 25.7 | 19.0 | 17.9 | 19.2 | 21.7 | 26.2 | 38.8 | 37.6 | 37.6 | 26.7 | 25.8 |
| Neosho | Erie | 22.2 | 19.1 | 25.8 | 23.8 | 29.0 | 17.5 | 19.4 | 22.1 | 23.1 | 26.1 | 42.6 | 44.5 | 33.2 | 29.2 | 25.5 |
| Wilson | Fredonia | 20.0 | 24.5 | 19.6 | 28.6 | 24.8 | 30.9 | 28.3 | 33.9 | 40.0 | 38.9 | 44.3 | 46.1 | 45.4 | 34.8 | 24.6 |
| Woodson | Yates Center | 24.9 | 40.3 | 39.9 | 39.0 | 34.3 | 29.8 | 26.7 | 33.2 | 35.0 | 44.3 | 40.1 | 30.4 | 24.5 | 23.6 | 19.4 |

Table 7 (Cont.): Breakdown of Major Components of Total Mill Levy for Select Years, 118 Kansas Localities, Percent Share

Note: Typically, values will not add to 100 percent because of special district levies. In rare cases, values will total more than 100 percent because of unique programs. The 1995 and 2005 School Mills include the state levy.

| County | City | City Mills Share of Total Mills | | | | | County Mills Share of Total Mills | | | | | School Mills Share of Total Mills | | | | |
|--------------------------|----------------|---------------------------------|------|------|------|------|-----------------------------------|------|------|------|------|-----------------------------------|------|------|------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South West Region</i> | | | | | | | | | | | | | | | | |
| Barber | Medicine Lodge | 27.8 | 37.2 | 38.6 | 45.9 | 42.1 | 16.6 | 21.5 | 25.6 | 27.4 | 25.0 | 48.1 | 36.2 | 34.0 | 24.2 | 23.5 |
| Barton | Great Bend | 35.3 | 32.7 | 29.2 | 37.1 | 25.9 | 11.5 | 8.6 | 11.4 | 15.6 | 20.9 | 41.3 | 46.5 | 37.9 | 24.9 | 33.1 |
| Clark | Ashland | 30.7 | 11.4 | 37.4 | 36.2 | 28.7 | 19.5 | 15.0 | 22.6 | 29.6 | 37.7 | 41.5 | 26.2 | 30.5 | 21.6 | 18.6 |
| Comanche | Coldwater | 25.2 | 30.8 | 41.9 | 36.1 | 38.4 | 24.1 | 26.7 | 26.5 | 28.9 | 40.2 | 43.5 | 39.5 | 29.7 | 32.7 | 19.4 |
| Edwards | Kinsley | 32.6 | 23.4 | 32.6 | 42.4 | 44.0 | 20.6 | 15.4 | 20.5 | 29.8 | 33.7 | 45.2 | 58.5 | 44.6 | 25.8 | 20.4 |
| Finney | Garden City | 29.5 | 23.1 | 20.9 | 21.6 | 24.9 | 16.3 | 18.5 | 21.5 | 24.0 | 26.5 | 37.9 | 46.0 | 45.1 | 39.9 | 32.0 |
| Ford | Dodge City | 35.3 | 20.1 | 24.1 | 25.5 | 24.3 | 16.0 | 14.9 | 18.5 | 18.5 | 23.1 | 36.1 | 44.4 | 42.8 | 31.3 | 33.3 |
| Grant | Ulysses | 32.6 | 37.8 | 35.7 | 25.3 | 37.1 | 24.6 | 21.4 | 23.4 | 27.9 | 27.3 | 40.1 | 39.0 | 38.9 | 42.3 | 33.9 |
| Gray | Cimmaron | 15.8 | 22.7 | 19.0 | 17.9 | 28.0 | 25.6 | 26.8 | 36.6 | 40.7 | 42.3 | 55.2 | 48.1 | 42.0 | 39.3 | 26.6 |
| Greeley | Tribune | 26.4 | 55.2 | 34.1 | 39.4 | 34.2 | 30.5 | 16.7 | 22.5 | 32.5 | 42.9 | 40.6 | 26.6 | 42.2 | 26.9 | 21.9 |
| Hamilton | Syracuse | 23.0 | 18.6 | 15.9 | 15.1 | 20.1 | 26.2 | 30.3 | 41.5 | 44.9 | 49.5 | 48.2 | 36.7 | 40.7 | 37.0 | 29.0 |
| Haskell | Sublette | 33.8 | 48.7 | 49.5 | 42.4 | 36.4 | 21.4 | 13.1 | 12.7 | 16.2 | 23.4 | 42.5 | 35.1 | 32.8 | 34.2 | 34.7 |
| Hodgeman | Jetmore | 27.2 | 26.4 | 17.0 | 17.4 | 17.8 | 30.8 | 26.5 | 36.1 | 53.5 | 51.6 | 36.9 | 43.5 | 43.7 | 25.5 | 27.3 |
| Kearny | Lakin | 52.7 | 51.8 | 53.4 | 44.8 | 30.4 | 18.6 | 20.8 | 19.6 | 19.6 | 31.8 | 26.5 | 25.4 | 25.0 | 32.7 | 36.1 |
| Kiowa | Greensburg | 29.5 | 36.1 | 30.3 | 31.2 | 33.7 | 18.1 | 23.1 | 29.1 | 33.4 | 33.6 | 49.6 | 37.7 | 40.5 | 33.0 | 25.5 |
| Lane | Dighton | 24.0 | 12.2 | 30.7 | 33.0 | 26.9 | 25.3 | 30.7 | 31.7 | 39.4 | 46.1 | 45.3 | 53.6 | 35.4 | 25.1 | 22.7 |
| Meade | Meade | 38.5 | 56.5 | 49.7 | 53.2 | 44.2 | 14.6 | 12.2 | 19.5 | 19.3 | 25.2 | 41.9 | 27.0 | 27.9 | 23.4 | 20.7 |
| Morton | Elkhart | 44.7 | 41.3 | 28.4 | 28.8 | 39.0 | 15.5 | 24.9 | 27.4 | 24.8 | 29.6 | 37.2 | 29.9 | 41.3 | 41.8 | 29.1 |
| Ness | Ness City | 32.9 | 35.9 | 26.1 | 28.5 | 19.6 | 19.9 | 19.5 | 19.5 | 26.8 | 37.5 | 42.0 | 36.8 | 44.3 | 32.3 | 26.4 |
| Pawnee | Larned | 33.6 | 45.4 | 41.5 | 45.3 | 39.8 | 14.4 | 11.9 | 16.7 | 25.4 | 35.6 | 50.7 | 41.6 | 40.7 | 27.8 | 23.8 |
| Pratt | Pratt | 23.6 | 23.6 | 20.4 | 19.6 | 25.9 | 23.1 | 18.6 | 19.7 | 25.5 | 28.9 | 37.5 | 43.3 | 37.2 | 29.3 | 20.8 |
| Rush | LaCrosse | 40.4 | 40.0 | 39.7 | 40.7 | 32.8 | 24.1 | 23.6 | 30.4 | 35.9 | 41.8 | 32.4 | 33.7 | 29.1 | 22.7 | 21.0 |
| Scott | Scott City | 34.8 | 38.2 | 33.6 | 41.3 | 34.6 | 20.6 | 20.6 | 23.7 | 25.1 | 29.1 | 40.8 | 39.9 | 41.6 | 30.9 | 35.4 |
| Seward | Liberal | 28.1 | 23.4 | 22.3 | 28.3 | 32.0 | 16.5 | 10.7 | 13.5 | 16.4 | 15.2 | 38.6 | 51.4 | 48.8 | 36.5 | 30.0 |
| Stafford | St. John | 38.2 | 48.8 | 41.8 | 40.8 | 39.6 | 14.7 | 12.4 | 16.2 | 25.8 | 30.0 | 39.7 | 34.0 | 31.4 | 26.2 | 27.1 |
| Stanton | Johnson City | 27.2 | 31.2 | 22.5 | 25.4 | 24.2 | 33.3 | 27.9 | 39.4 | 36.0 | 46.3 | 37.5 | 39.8 | 37.4 | 36.0 | 26.3 |
| Stevens | Hugoton | 40.8 | 54.1 | 44.8 | 35.4 | 38.4 | 17.3 | 16.8 | 23.0 | 19.5 | 33.0 | 36.8 | 26.5 | 29.7 | 42.1 | 27.0 |
| Wichita | Leoti | 33.2 | 38.3 | 31.3 | 29.1 | 34.6 | 22.4 | 21.3 | 25.9 | 44.3 | 44.3 | 41.5 | 39.1 | 41.0 | 24.6 | 20.4 |

Source: Author's calculation using data from the League of Kansas Municipalities, *Kansas Tax Rate and Fiscal Data Book*, various editions.

Table 8: Ratio of Effective Tax Rates, \$1 Million Commercial Property to \$150,000 Homestead, Real Property Only, Select Years, 118 Kansas Localities

| County | City | Commercial-to-Homestead Ratios | | | | | Rank Among Kansas Sample | | | | |
|-----------------------------|------------------|--------------------------------|------|------|------|------|--------------------------|------|------|------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>East Central Region</i> | | | | | | | | | | | |
| Douglas | Lawrence | 1.47 | 0.74 | 2.48 | 2.15 | 2.15 | 39 | 115 | 74 | 63 | 50 |
| Franklin | Ottawa | 1.00 | 1.63 | 2.72 | 1.76 | 2.33 | 100 | 16 | 32 | 110 | 16 |
| Johnson | Gardner | 0.93 | 0.75 | 1.83 | 2.12 | 1.96 | 108 | 106 | 110 | 69 | 88 |
| Johnson | Leawood | 0.93 | 0.75 | 1.83 | 2.12 | 1.97 | 105 | 111 | 114 | 69 | 84 |
| Johnson | Lenexa | 0.93 | 0.75 | 1.83 | 2.12 | 1.97 | 108 | 106 | 114 | 69 | 85 |
| Johnson | Merriam | 0.93 | 0.75 | 1.83 | 2.12 | 1.98 | 105 | 106 | 110 | 69 | 77 |
| Johnson | Olathe | 0.93 | 0.75 | 1.83 | 2.12 | 1.96 | 112 | 105 | 110 | 68 | 86 |
| Johnson | Overland Park | 0.93 | 0.75 | 1.83 | 2.12 | 1.97 | 107 | 106 | 117 | 69 | 81 |
| Johnson | Praire Village | 0.93 | 0.75 | 1.83 | 2.12 | 1.98 | 108 | 111 | 114 | 69 | 79 |
| Johnson | Shawnee | 0.93 | 0.75 | 1.83 | 2.12 | 1.97 | 108 | 106 | 110 | 69 | 83 |
| Leavenworth | Lansing | 1.25 | 1.12 | 2.29 | 1.88 | 1.93 | 70 | 66 | 89 | 102 | 90 |
| Leavenworth | Leavenworth | 1.25 | 1.12 | 2.29 | 1.88 | 1.92 | 70 | 67 | 89 | 101 | 91 |
| Miami | Paola | 0.71 | 0.98 | 2.51 | 1.82 | 2.25 | 117 | 87 | 66 | 106 | 33 |
| Wyandotte | Kansas City | 0.94 | 1.20 | 2.39 | 2.16 | 2.09 | 104 | 56 | 83 | 60 | 61 |
| <i>North Central Region</i> | | | | | | | | | | | |
| Chase | Cottonwood Falls | 0.73 | 0.75 | 2.50 | 1.84 | 2.21 | 116 | 113 | 68 | 105 | 39 |
| Clay | Clay Center | 1.71 | 1.53 | 2.28 | 1.71 | 2.63 | 14 | 27 | 92 | 112 | 2 |
| Cloud | Concordia | 1.38 | 0.85 | 2.56 | 2.21 | 1.83 | 50 | 100 | 57 | 51 | 100 |
| Dickinson | Abilene | 1.68 | 1.57 | 2.62 | 1.24 | 2.12 | 16 | 26 | 46 | 118 | 55 |
| Ellsworth | Ellsworth | 1.67 | 1.20 | 2.29 | 2.16 | 2.46 | 18 | 57 | 91 | 61 | 9 |
| Geary | Junction City | 1.32 | 0.79 | 2.82 | 2.18 | 2.51 | 56 | 102 | 23 | 58 | 8 |
| Jewell | Mankato | 2.06 | 1.31 | 2.23 | 2.17 | 2.25 | 7 | 47 | 96 | 59 | 31 |
| Lincoln | Lincoln | 1.40 | 0.67 | 2.76 | 2.44 | 1.67 | 48 | 117 | 28 | 22 | 109 |
| Lyon | Emporia | 1.18 | 1.11 | 2.60 | 2.00 | 2.29 | 79 | 71 | 49 | 94 | 22 |
| Marshall | Marysville | 1.05 | 1.42 | 2.34 | 2.53 | 2.23 | 98 | 41 | 88 | 15 | 38 |
| Mitchell | Beloit | 1.26 | 1.68 | 2.71 | 2.48 | 2.24 | 69 | 15 | 34 | 21 | 34 |
| Morris | Council Grove | 1.30 | 1.40 | 2.60 | 2.38 | 1.89 | 61 | 42 | 50 | 35 | 94 |
| Ottawa | Minneapolis | 1.10 | 0.95 | 2.88 | 2.55 | 2.07 | 87 | 92 | 18 | 14 | 66 |
| Pottawatomie | Westmoreland | 1.21 | 0.93 | 2.73 | 1.55 | 2.08 | 76 | 96 | 31 | 117 | 64 |
| Republic | Belleville | 1.11 | 0.77 | 2.50 | 2.38 | 1.99 | 86 | 104 | 69 | 34 | 76 |
| Riley | Manhattan | 1.06 | 1.10 | 2.64 | 2.26 | 2.16 | 93 | 72 | 41 | 45 | 49 |
| Saline | Salina | 1.21 | 1.26 | 2.49 | 1.61 | 2.27 | 76 | 54 | 71 | 115 | 28 |
| Wabaunsee | Alma | 1.62 | 1.47 | 2.90 | 2.59 | 1.59 | 26 | 34 | 16 | 9 | 112 |
| Washington | Washington | 1.55 | 1.47 | 2.64 | 2.42 | 1.90 | 32 | 35 | 42 | 26 | 93 |
| <i>North East Region</i> | | | | | | | | | | | |
| Atchison | Atchison | 1.61 | 1.60 | 3.22 | 2.20 | 2.28 | 27 | 22 | 7 | 55 | 25 |
| Brown | Hiawatha | 1.45 | 1.09 | 3.59 | 1.89 | 2.01 | 41 | 75 | 3 | 98 | 75 |
| Doniphan | Troy | 1.22 | 1.19 | 2.38 | 2.10 | 2.32 | 75 | 59 | 85 | 80 | 18 |
| Jackson | Holton | 1.12 | 1.12 | 2.41 | 2.12 | 1.28 | 85 | 70 | 81 | 77 | 118 |
| Jefferson | Oskaloosa | 1.40 | 1.13 | 2.62 | 2.10 | 2.36 | 48 | 64 | 45 | 79 | 12 |
| Nemaha | Seneca | 1.76 | 1.62 | 2.80 | 1.92 | 2.21 | 10 | 17 | 24 | 96 | 40 |
| Osage | Lyndon | 1.05 | 1.61 | 2.52 | 2.43 | 2.24 | 97 | 19 | 65 | 25 | 35 |
| Shawnee | Topeka | 1.57 | 1.46 | 2.52 | 2.02 | 2.11 | 30 | 36 | 62 | 90 | 59 |
| <i>North West Region</i> | | | | | | | | | | | |
| Cheyenne | St. Francis | 2.29 | 1.39 | 3.05 | 2.13 | 1.87 | 6 | 43 | 13 | 65 | 97 |
| Decatur | Oberlin | 1.67 | 1.92 | 2.25 | 2.39 | 2.08 | 20 | 9 | 95 | 29 | 63 |
| Ellis | Hays | 1.33 | 0.98 | 2.58 | 2.23 | 1.83 | 52 | 88 | 54 | 49 | 102 |
| Gove | Gove | 2.80 | 1.01 | 2.60 | 2.51 | 1.51 | 2 | 86 | 48 | 17 | 114 |
| Graham | Hill City | 1.29 | 1.60 | 3.17 | 2.21 | 2.13 | 64 | 23 | 8 | 54 | 53 |
| Logan | Oakley | 1.27 | 0.94 | 3.83 | 2.57 | 2.71 | 68 | 93 | 2 | 12 | 1 |
| Norton | Norton | 1.00 | 0.93 | 3.14 | 2.43 | 2.01 | 100 | 95 | 9 | 24 | 74 |
| Osborne | Osborne | 1.37 | 1.71 | 2.26 | 2.62 | 2.14 | 51 | 13 | 93 | 8 | 52 |
| Phillips | Phillipsburg | 1.59 | 1.69 | 3.98 | 2.12 | 2.20 | 28 | 14 | 1 | 76 | 44 |
| Rawlins | Atwood | 1.24 | 1.57 | 2.89 | 2.09 | 1.41 | 72 | 25 | 17 | 81 | 116 |
| Rooks | Stockton | 1.68 | 1.91 | 2.49 | 2.72 | 1.80 | 17 | 10 | 72 | 6 | 104 |
| Russell | Russell | 1.58 | 0.97 | 1.90 | 2.22 | 1.97 | 29 | 90 | 105 | 50 | 80 |
| Sheridan | Hoxie | 0.33 | 2.08 | 3.26 | 2.92 | 1.90 | 118 | 4 | 5 | 4 | 92 |
| Sherman | Goodland | 1.23 | 0.93 | 2.77 | 2.13 | 2.01 | 73 | 94 | 27 | 66 | 72 |
| Smith | Smith Center | 1.64 | 2.19 | 2.20 | 1.87 | 2.40 | 24 | 2 | 98 | 103 | 10 |
| Thomas | Colby | 1.23 | 1.19 | 2.73 | 1.68 | 2.11 | 73 | 60 | 29 | 113 | 56 |
| Trego | WaKeeney | 1.10 | 1.93 | 3.41 | 2.32 | 2.59 | 87 | 8 | 4 | 40 | 3 |
| Wallace | Sharon Springs | 1.06 | 1.45 | 2.38 | 2.57 | 1.74 | 90 | 37 | 86 | 11 | 107 |

Table 8 (Cont.): Ratio of Effective Tax Rates, \$1 Million Commercial Property to \$150,000 Homestead, Real Property Only, Select Years, 118 Kansas Localities

| County | City | Commercial-to-Homestead Ratios | | | | | Rank Among Kansas Sample | | | | |
|-----------------------------|----------------|--------------------------------|------|------|------|------|--------------------------|------|------|------|------|
| | | 1975 | 1985 | 1990 | 1995 | 2005 | 1975 | 1985 | 1990 | 1995 | 2005 |
| <i>South Central Region</i> | | | | | | | | | | | |
| Butler | El Dorado | 1.71 | 1.05 | 2.71 | 2.13 | 2.24 | 12 | 81 | 35 | 67 | 36 |
| Chautauqua | Sedan | 1.31 | 0.84 | 3.23 | 1.60 | 1.35 | 58 | 101 | 6 | 116 | 117 |
| Cowley | Arkansas City | 1.65 | 1.51 | 2.68 | 2.06 | 1.97 | 21 | 30 | 37 | 84 | 82 |
| Cowley | Winfield | 1.65 | 1.51 | 2.68 | 2.06 | 1.98 | 21 | 29 | 37 | 84 | 78 |
| Elk | Howard | 1.21 | 1.30 | 2.26 | 1.86 | 1.87 | 78 | 48 | 94 | 104 | 98 |
| Greenwood | Eureka | 1.65 | 1.30 | 2.85 | 2.84 | 2.19 | 21 | 49 | 20 | 5 | 47 |
| Harper | Anthony | 1.33 | 1.60 | 2.43 | 2.24 | 1.80 | 53 | 20 | 79 | 48 | 103 |
| Harvey | Newton | 1.06 | 1.52 | 3.06 | 2.01 | 1.75 | 90 | 28 | 12 | 91 | 106 |
| Kingman | Kingman | 1.56 | 0.91 | 2.22 | 2.49 | 2.35 | 31 | 97 | 97 | 20 | 15 |
| Marion | Marion | 1.29 | 1.13 | 2.38 | 2.49 | 2.30 | 62 | 65 | 84 | 19 | 20 |
| McPherson | McPherson | 2.00 | 1.15 | 2.48 | 2.18 | 2.11 | 8 | 62 | 75 | 57 | 58 |
| Reno | Hutchinson | 1.53 | 1.34 | 2.51 | 2.03 | 2.03 | 33 | 45 | 67 | 89 | 69 |
| Rice | Lyons | 1.04 | 1.60 | 2.60 | 2.40 | 2.29 | 99 | 21 | 51 | 28 | 21 |
| Sedgwick | Derby | 1.29 | 1.09 | 2.78 | 2.38 | 2.20 | 62 | 73 | 25 | 32 | 43 |
| Sedgwick | Wichita | 1.29 | 1.09 | 2.78 | 2.38 | 2.20 | 64 | 73 | 26 | 32 | 41 |
| Sumner | Wellington | 1.31 | 1.74 | 2.52 | 1.92 | 2.17 | 58 | 12 | 64 | 97 | 48 |
| <i>South East Region</i> | | | | | | | | | | | |
| Allen | Iola | 1.44 | 1.19 | 2.63 | 2.00 | 2.28 | 43 | 58 | 43 | 92 | 24 |
| Anderson | Garnett | 1.53 | 0.78 | 1.72 | 1.66 | 2.14 | 33 | 103 | 118 | 114 | 51 |
| Bourbon | Ft. Scott | 1.69 | 1.14 | 2.84 | 2.20 | 2.27 | 15 | 63 | 22 | 56 | 29 |
| Cherokee | Columbus | 1.41 | 1.01 | 2.61 | 2.31 | 2.13 | 45 | 85 | 47 | 41 | 54 |
| Coffey | Burlington | 2.59 | 1.07 | 2.94 | 1.75 | 2.52 | 3 | 76 | 15 | 111 | 7 |
| Crawford | Girard | 1.15 | 1.29 | 2.58 | 2.21 | 2.35 | 81 | 51 | 55 | 53 | 14 |
| Crawford | Pittsburg | 1.15 | 1.29 | 2.58 | 2.21 | 2.35 | 80 | 50 | 55 | 52 | 13 |
| Labette | Oswego | 1.50 | 1.05 | 1.88 | 1.88 | 2.19 | 35 | 78 | 106 | 100 | 46 |
| Labette | Parsons | 1.50 | 1.05 | 1.88 | 1.88 | 2.19 | 35 | 79 | 106 | 99 | 45 |
| Linn | Mound City | 1.13 | 0.62 | 2.52 | 2.07 | 2.30 | 83 | 118 | 61 | 82 | 19 |
| Montgomery | Coffeyville | 1.06 | 1.12 | 2.13 | 2.25 | 2.01 | 93 | 68 | 102 | 46 | 73 |
| Montgomery | Independence | 1.06 | 1.12 | 2.13 | 2.25 | 2.01 | 95 | 68 | 102 | 46 | 71 |
| Neosho | Erie | 1.63 | 1.06 | 2.42 | 2.05 | 1.58 | 25 | 77 | 80 | 87 | 113 |
| Wilson | Fredonia | 1.47 | 1.02 | 2.64 | 2.41 | 2.27 | 38 | 84 | 40 | 27 | 26 |
| Woodson | Yates Center | 1.10 | 1.02 | 2.49 | 1.80 | 1.96 | 87 | 83 | 73 | 108 | 87 |
| <i>South West Region</i> | | | | | | | | | | | |
| Barber | Medicine Lodge | 1.41 | 1.04 | 2.68 | 2.27 | 2.06 | 45 | 82 | 36 | 43 | 68 |
| Barton | Great Bend | 1.50 | 1.17 | 2.40 | 2.50 | 1.69 | 35 | 61 | 82 | 18 | 108 |
| Clark | Ashland | 0.92 | 1.95 | 2.35 | 2.37 | 1.47 | 113 | 7 | 87 | 36 | 115 |
| Comanche | Coldwater | 1.46 | 0.87 | 2.52 | 2.29 | 2.53 | 40 | 99 | 63 | 42 | 6 |
| Edwards | Kinsley | 2.37 | 1.42 | 2.59 | 2.05 | 2.28 | 5 | 40 | 52 | 86 | 23 |
| Finney | Garden City | 1.31 | 1.24 | 2.16 | 2.04 | 2.33 | 57 | 55 | 100 | 88 | 17 |
| Ford | Dodge City | 1.67 | 1.05 | 2.73 | 2.35 | 2.06 | 19 | 80 | 30 | 38 | 67 |
| Grant | Ulysses | 1.15 | 1.49 | 2.50 | 2.35 | 1.66 | 81 | 31 | 70 | 39 | 110 |
| Gray | Cimмерon | 1.06 | 1.61 | 2.47 | 2.44 | 2.08 | 90 | 18 | 76 | 23 | 65 |
| Greeley | Tribune | 1.29 | 0.90 | 2.62 | 2.38 | 1.66 | 66 | 98 | 44 | 31 | 111 |
| Hamilton | Syracuse | 1.33 | 2.43 | 2.47 | 2.68 | 2.11 | 53 | 1 | 77 | 7 | 57 |
| Haskell | Sublette | 1.00 | 0.97 | 2.72 | 2.93 | 1.85 | 100 | 89 | 33 | 2 | 99 |
| Hodgeman | Jetmore | 0.77 | 1.75 | 2.16 | 2.10 | 2.23 | 115 | 11 | 99 | 78 | 37 |
| Kearny | Lakin | 1.33 | 1.47 | 3.12 | 2.38 | 2.26 | 53 | 33 | 10 | 30 | 30 |
| Kiowa | Greensburg | 2.95 | 2.06 | 1.84 | 2.36 | 1.87 | 1 | 5 | 109 | 37 | 96 |
| Lane | Dighton | 1.00 | 2.04 | 1.87 | 2.06 | 2.56 | 100 | 6 | 108 | 83 | 4 |
| Meade | Meade | 1.44 | 0.72 | 2.98 | 3.10 | 2.02 | 43 | 116 | 14 | 1 | 70 |
| Morton | Elkhart | 1.41 | 0.75 | 2.43 | 2.55 | 1.80 | 45 | 114 | 78 | 13 | 105 |
| Ness | Ness City | 1.45 | 1.48 | 3.08 | 2.00 | 1.83 | 41 | 32 | 11 | 93 | 101 |
| Pawnee | Larned | 1.13 | 1.58 | 2.86 | 2.15 | 2.25 | 83 | 24 | 19 | 64 | 32 |
| Pratt | Pratt | 1.75 | 1.27 | 1.99 | 2.59 | 2.27 | 11 | 52 | 104 | 10 | 27 |
| Rush | LaCrosse | 0.86 | 0.96 | 2.64 | 1.78 | 2.09 | 114 | 91 | 39 | 109 | 62 |
| Scott | Scott City | 1.31 | 1.39 | 2.85 | 2.26 | 2.38 | 58 | 44 | 21 | 44 | 11 |
| Seward | Liberal | 1.29 | 1.31 | 2.55 | 1.93 | 1.88 | 67 | 46 | 59 | 95 | 95 |
| Stafford | St. John | 2.40 | 2.13 | 2.15 | 1.81 | 2.56 | 4 | 3 | 101 | 107 | 5 |
| Stanton | Johnson City | 2.00 | 1.45 | 2.55 | 2.93 | 2.10 | 8 | 38 | 60 | 3 | 60 |
| Stevens | Hugoton | 1.71 | 1.27 | 2.56 | 2.53 | 2.20 | 12 | 53 | 58 | 16 | 42 |
| Wichita | Leoti | 1.06 | 1.44 | 2.59 | 2.15 | 1.96 | 96 | 39 | 53 | 62 | 89 |

Source: Author's calculation using data from the League of Kansas Municipalities, *Kansas Tax Rate and Fiscal Data Book*, various editions, and the Kansas Department of Revenue, Division of Property Valuation, "Kansas Real Estate Ratio Study," various years.

APPENDIX

The Appendix offers an exact reprint of the Methodology section published in the April 2006 edition of the “50-State Property Tax Comparison Study” produced by the Minnesota Taxpayers Association and distributed by the member states of the National Taxpayers Conference. It also provides a list of the urban and rural localities used in that study for comparison.

The study is available for purchase at: <http://www.mntax.org/research/property.php>

Appendix: Methodology and Assumptions

This study updates the 50-State Property Tax Comparison Study: Payable Year 2004. Included are four distinct classes of property using a standard set of assumptions about their “true” market values and the split between real and personal property. The tax was calculated for variously-valued parcels in the largest urban area of each state and the District of Columbia, for the largest fifty cities in the United States, and for a typical rural area in each state. Additional large cities were added to the urban comparison when the largest city was considered not to be typical.

More specific details about key assumptions are provided in the sections below.

Data Collection

Data for property tax calculations was collected in one of two ways. Where possible, property tax data was collected directly from information available through various state and local websites. Where such reports were not available, property taxes were calculated using a contact-verification approach in which state and local tax experts were asked to provide information. In both cases, this information served as the basis for calculations by the Minnesota Taxpayers Association staff. Those calculations were, in turn, subject to local verification when necessary. Previous research provided contact names of each state’s property tax expert, usually a state or local government employee, who would assist us in calculating the property tax and verify background information about their property tax system.

Components of the Property Tax Calculation

As an aid in reviewing the remaining assumptions of this study, it is helpful to think of the property tax calculation as having five distinct components: (1) a “true” market value (TMV), (2) a local sales ratio (SR), (3) a statutory classification system (classification rate) or other provisions that effectively determine the proportion of the assessor’s estimated market value that is taxable (CR), (4) the total local property tax rate (TR), and (5) applicable property tax credits (C). Accordingly, the net local property tax for a given parcel of property is written:

$$\text{Net Property Tax} = \text{TMV} \times \text{SR} \times \text{CR} \times \text{TR} - \text{C}$$

Assumptions about each component are discussed in the sections below.

True Market Value (TMV)

It is important to note that the calculations for this study start with an assumption about the true market value of the four classes of property. This is the market value of a parcel of property as determined in the local real estate market consisting of arm-length transactions between willing buyers and sellers. This is in contrast to “assessed value” or “estimated market value,” which, in most states is the starting point for the tax calculation.

This study assumes the true market value of each property type is the same for each state. For example, the ranking of property taxes on a residential homestead parcel with a true market value of \$150,000 assumes that the parcel is actually worth \$150,000 in the local real estate market in each location in each state, regardless of what the local assessor may think the property is worth.

In the cases of some locations the assumed true market value may be very atypical (a \$150,000 home in Boston, for example). Nevertheless, this study assumes the property exists there. Essentially the goal of this study is to compare the effects of property tax structures. By fixing values we are able to observe the isolated effects of tax structures. That is, we are comparing

property taxes, not local real estate markets. However, we have added a table showing median values for single-family homes in the largest urban area of each state.

The specific market value assumed for each class of property in this report is described below in the section on property classes.

Sales Ratios (SR)

A unique aspect of this study is the inclusion of the effects of assessment practices on relative tax burdens across the country. It would have been much simpler to start the calculations by fixing the assessor's "estimated market value" for each property. This would have resulted in a comparison of only the statutory property tax structure. However, in every state, the quality of property tax assessments is a significant aspect of the local property tax scene. Omission of this aspect of the property tax calculation would have made this study much less useful.

Sales ratios are simply a measure of the quality of assessments. The sales ratio is determined by comparing assessments to actual sales. If a sales ratio is: above 100%, the property is over assessed, below 100%, the property is under assessed, is 100%, assessments and market values are equal. If the sales ratios are at 100% that generally indicates that reassessments have just occurred. In some states, sales ratios are used to adjust assessor's values for use in state aid formulas that use local property wealth as a measure of local fiscal capacity. Sales ratios are generally not used in calculating an individual's actual property tax bill; however, some states use an equalization factor for calculating property tax bills, a factor that equalizes assessment values to market values.

In order for the tax liabilities to represent the actual experience of property owners, and to compare "effective" property tax rates across the states, it was important to use the true market value as a point of reference.

We attempted to adjust the assumed true market value of our sample properties with the use of sales ratios applicable to the location and type of property being studied. These are normally county-level sales ratios for the specific classes of property. Where location and class specific ratios were not available, we tried to use the ratio most applicable to the property (either a statewide ratio for the class, or in some cases, a county ratio applicable to all property classes).

By applying sales ratios, this study recognizes that our \$150,000 residential homestead may be "on the books" at \$155,000 in one location, and \$140,000 in another, and that the actual tax on the property will be based on these "estimates" of market value. In this study, if the relevant sales ratio in a given location is 93%, we convert the \$150,000 true market value to \$139,500 ($\$150,000 \times .93$) before applying the provisions of the local property tax.

It is important that we use sales ratios in this study because our fixed reference point for all calculations is an assumed true market value.

In the case of personal property, sales ratios are not used. Many states do not have sales ratios for personal property or assume they are 100%. Personal property assessments are often not market-based, but based on depreciation schedules and other accounting techniques. Consequently, we simply set the "assessment value" of personal property by assumption, side-stepping the myriad ways a state might arrive at that number.

Classification Rates (CR)

The third component of the property tax calculation involves subjecting the assessor's estimated market value to provisions designed to affect the distribution of property tax levies, namely statutory classification or differential assessment schemes.

In the absence of classification or differential assessments, the distribution of property tax burdens by class of property will reflect the distribution of the assessor's estimated market values, assuming the properties are located in the same set of taxing jurisdictions. That is, a home assessed at \$100,000 and a business with the same assessment would pay identical property taxes and their effective tax rates (tax as a percent of assessed value) would be the same.

In most states, classification schemes are set by state legislatures. In a few states classification is partly determined by local governments.

Because of the wide variation in the quality of assessments across the states, particularly across classes of property, many states that appear to have no classification scheme may in fact have significant classification via uneven assessments across classes of property, in some cases, perhaps, in violation of state constitution uniformity provision. Some states, like Minnesota, enforces strict standards of assessment quality (sales ratio studies, state orders adjusting values, state certification of assessors, etc.) and put their classification policy in statute.

Total Local Tax Rate (TR)

Tax rates requested were state and local, payable 2005 applicable to the greatest number of parcels in the largest urban area of each state. "Payable 2005 tax rate" was defined as the tax rate used to calculate the property taxes with a lien date originating in 2005, regardless of the date(s) on which payments are due. In any one city, there may be many different taxing jurisdictions, essentially intersections of city, county, school district, and special taxing district. We asked for the local tax rates for the intersection with the largest number of properties.

We were careful to include the tax rate for all taxing jurisdictions that "normally" levy against real and personal property (namely, cities, counties, school districts, and special taxing districts). Special assessments were excluded from this study since they are more in the nature of user charges, do not affect a majority of parcels, and are usually not sources of general revenue.

Credits (C)

The final step in the tax calculation is to recognize any general deductions from the gross property tax calculations (credits), but these are rare. More common are circuit-breaker refunds which provide homestead reductions based on the gross tax of the property and property owner's income. In our homestead examples we allowed for the effects of circuit-breakers assuming the homeowner has income from wages only of \$40,000 and \$80,000 for the \$70,000 and \$150,000 homes, respectively. However, we found no state circuit-breaker program that provided relief in our homestead examples.

Any other credits that apply to a majority of parcels of the specified type were included in our calculations.

Property Classes and True Market Values

The four hypothetical properties studied in this report are (1) residential homesteads, (2) commercial property, (3) industrial property, and (4) apartments.

These classes of property were selected to provide information about certain recurring property tax reform themes in the State of Minnesota, namely the tax on homesteads relative to those on business and apartment property. Other classes of property were omitted either because of their complexity (public utilities, farms), or because the need for information about them was less urgent, at least in Minnesota. The four classes of property studied comprise nearly 80% of all the market value of real and personal property in Minnesota.

For the homestead property, we assumed two different values of real property, a low value and a high value. Apartment property consists of only one value. This updated study added a third

value of \$25 million for commercial and industrial property. All classes of property contained a corresponding set of assumptions about personal property. While this may seem an unnecessary complication to many readers, note that the Minnesota property tax system includes “tiered” classifications based on value (similar to income tax brackets). In Minnesota, the first \$500,000 of estimated market value of a residential home is taxed at 80% the rate applicable to the value over \$500,000. Business value over \$150,000 is taxed about 1.4 times more heavily than value under \$150,000.

Taxes were calculated for the four classes of property in the largest urban area of each state and the District of Columbia, plus the additional cities requested by participating member NTC states. The following table summarizes the property classes and assumed true market values (and assessed value of personal property) used for each class.

| PROPERTY CLASSES AND TRUE MARKET VALUES | | | | | |
|--|---------------------------|---------------------------|--------------------|-----------------|--------------|
| Class | Values of Property | | | | Total |
| | Real | Mach. & Equip. | Inventories | Fixtures | |
| Homestead | \$150,000 | \$0 | \$0 | \$0 | \$150,000 |
| | \$300,000 | \$0 | \$0 | \$0 | \$300,000 |
| Apartments | \$600,000 | \$0 | \$0 | \$30,000 | \$630,000 |
| Commercial | \$100,000 | \$0 | \$0 | \$20,000 | \$120,000 |
| | \$1,000,000 | \$0 | \$0 | \$200,000 | \$1,200,000 |
| Industrial | \$25,000,000 | \$0 | \$0 | \$5,000,000 | \$30,000,000 |
| | \$100,000 | \$50,000 | \$40,000 | \$10,000 | \$200,000 |
| (50% Personal) | \$1,000,000 | \$500,000 | \$400,000 | \$100,000 | \$2,000,000 |
| | \$25,000,000 | \$12,500,000 | \$10,000,000 | \$2,500,000 | \$50,000,000 |
| Industrial | \$100,000 | \$75,000 | \$60,000 | \$15,000 | \$250,000 |
| | \$1,000,000 | \$750,000 | \$600,000 | \$150,000 | \$2,500,000 |
| (60% Personal) | \$25,000,000 | \$18,750,000 | \$15,000,000 | \$3,750,000 | \$62,500,000 |

Real and Personal Property

The treatment of personal property is a significant part of the property tax in every state. To get an appropriate ranking of the property taxes on all classes of property, and particularly personal property, it is important to make specific assumptions about the amount of personal property associated with each example.

As the table above shows, we made specific assumptions about the amount of personal property associated with each property example. We define the types of property as follows:

Real Property

Property consisting of land and buildings not classified as personal property for tax purposes.

Personal Property – Machinery and Equipment

Large and ponderous equipment, generally not portable and often mounted on special foundations. It would include such items as large printing presses and assembly robots.

Personal Property – Inventories

This includes raw materials, unfinished products, supplies and similar items.

Personal Property – Fixtures

Fixtures include such items as home or office furnishings, display racks, tools and similar items, but excluding motor vehicles. In the case of apartments, it would include such things as stoves, refrigerators, garbage disposals, air conditioners, drapes, and lawn care equipment.

The specific mix of real and personal property obviously varies by industry and location. Since some states tax most personal property and other states exempt all personal property, the tax rankings, particularly for the industrial example, are sensitive to the assumed mix of values.

In the body of this report, we present industrial rankings based on a 50% - 50% and 40% - 60% mix of real and personal property value, respectively.

This study does not include intangibles such as bank balances or financial securities in the property tax calculations.

Effective Tax Rates (ETRs)

Repeated reference has already been made to the concept of effective tax rates. In contrast to statutory tax rates that generally apply to taxable values, in this study effective tax rates are used to express the relationship between net property taxes and the true market value of the property. By including the effects of all statutory tax provisions as well as the effects of local assessment practices, effective tax rates have the virtue of allowing more meaningful comparisons across states and property types.

The comparison tables included in this report show actual dollar taxes and effective tax rates ranked from highest to lowest as well as alphabetically.

Special Property Tax Provisions

This study excludes all “special property tax provisions.” These are defined as provisions that, in practice, apply to less than half of all taxpayers for a given class of property. Special provisions are normally triggered by special circumstances or attributes of the taxpayer or property. Examples would include senior tax deferrals, and special valuation exclusions based on age, health or special use.

The goal of this study is to compare the actual tax experience of the largest number of taxpayers in the selected jurisdictions.

What Do Rankings Mean?

Property tax rankings must be evaluated in the broader context of each state’s fiscal system. The level of property taxes in each state reflects the level of local spending there, intergovernmental aids paid to local governments, the relative use of non-property tax sources of financing public services such as local income or sales taxes and fees, for selected classes of property, state and local policies that affect the distribution of the property tax burden across properties.

List of Localities Studied in the “50-State Property Tax Comparison Study”

| State | Urban | Rural |
|----------------------|------------------------|------------------------|
| Alabama | Birmingham | Millbrook |
| Alaska | Anchorage | Fairbanks |
| Arizona | Phoenix | Winslow |
| Arkansas | Little Rock | Jonesboro |
| California | Los Angeles | Red Bluff |
| Colorado | Denver | Walsenburg |
| Connecticut | Bridgeport | Windham |
| Delaware | Wilmington | Smyrna |
| District of Columbia | Washington | n/a |
| Florida | Jacksonville | Moore Haven |
| Georgia | Atlanta | Fitzgerald |
| Hawaii | Honolulu | Kauai |
| Idaho | Boise | Saint Anthony |
| Illinois | Chicago, Aurora | Carlinville |
| Indiana | Indianapolis | North Vernon |
| Iowa | Des Moines | Hampton |
| Kansas | Wichita | Larned |
| Kentucky | Louisville | Lawrenceburg |
| Louisiana | New Orleans | Natchitoches |
| Maine | Portland | Hudson |
| Maryland | Baltimore City | Hampstead |
| Massachusetts | Boston | Holliston |
| Michigan | Detroit | Escanaba |
| Minnesota | Minneapolis | Glencoe |
| Mississippi | Jackson | Tylertown |
| Missouri | Kansas City | Boonville |
| Montana | Billings | Dillon |
| Nebraska | Omaha | Mullen |
| Nevada | Las Vegas | Fallon |
| New Hampshire | Manchester | Auburn |
| New Jersey | Newark | Maurice River Township |
| New Mexico | Albuquerque | Clayton |
| New York | New York City, Buffalo | Plattsburgh |
| North Carolina | Charlotte | Asheboro |
| North Dakota | Fargo | Bottineau |
| Ohio | Columbus | Marion |
| Oklahoma | Oklahoma City | Hollis |
| Oregon | Portland | Coos Bay |
| Pennsylvania | Philadelphia | Williamsport |
| Rhode Island | Providence | Hopkinton |
| South Carolina | Columbia | Mullins |
| South Dakota | Sioux Falls | Sisseton |
| Tennessee | Memphis | Savannah |
| Texas | Houston | Fort Stockton |
| Utah | Salt Lake City | Richfield |
| Vermont | Burlington | Morristown |
| Virginia | Virginia Beach | Lynchburg |
| Washington | Seattle | Rock Island |
| West Virginia | Charleston | Parsons |
| Wisconsin | Milwaukee | Mayville |
| Wyoming | Cheyenne | Lovell |

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