

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

May 2006

Arthur P. Hall, Ph.D.
Executive Director
Center for Applied Economics
University of Kansas School of Business
arthall@ku.edu

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:

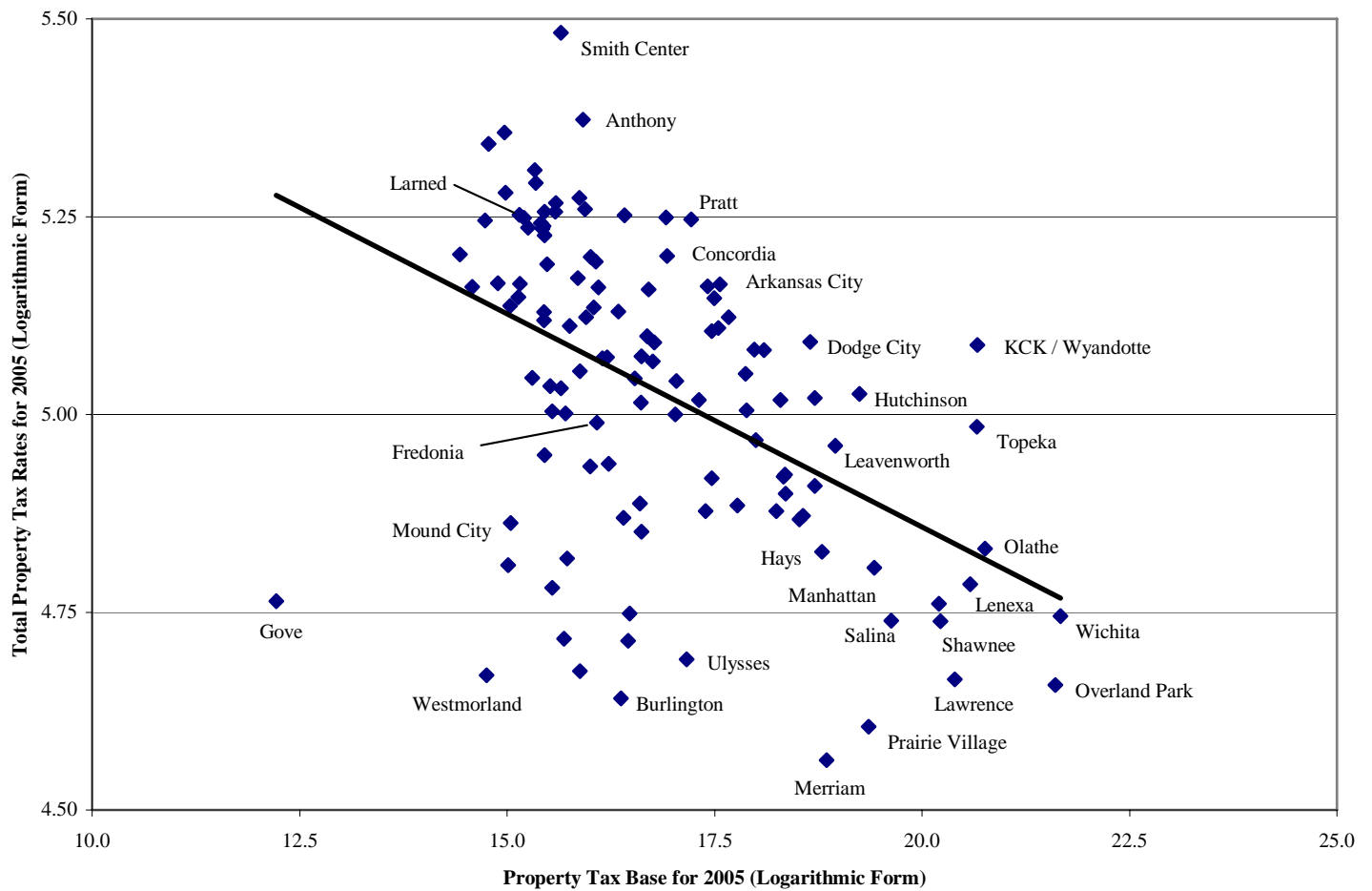
- Relative to other localities in the United States, Kansas localities imposed high property tax burdens on business properties and, depending upon locality, moderate-to-low property tax burdens on residential properties. Indeed, since 1989, on a locality-by-locality and value-for-value basis, the Constitution 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

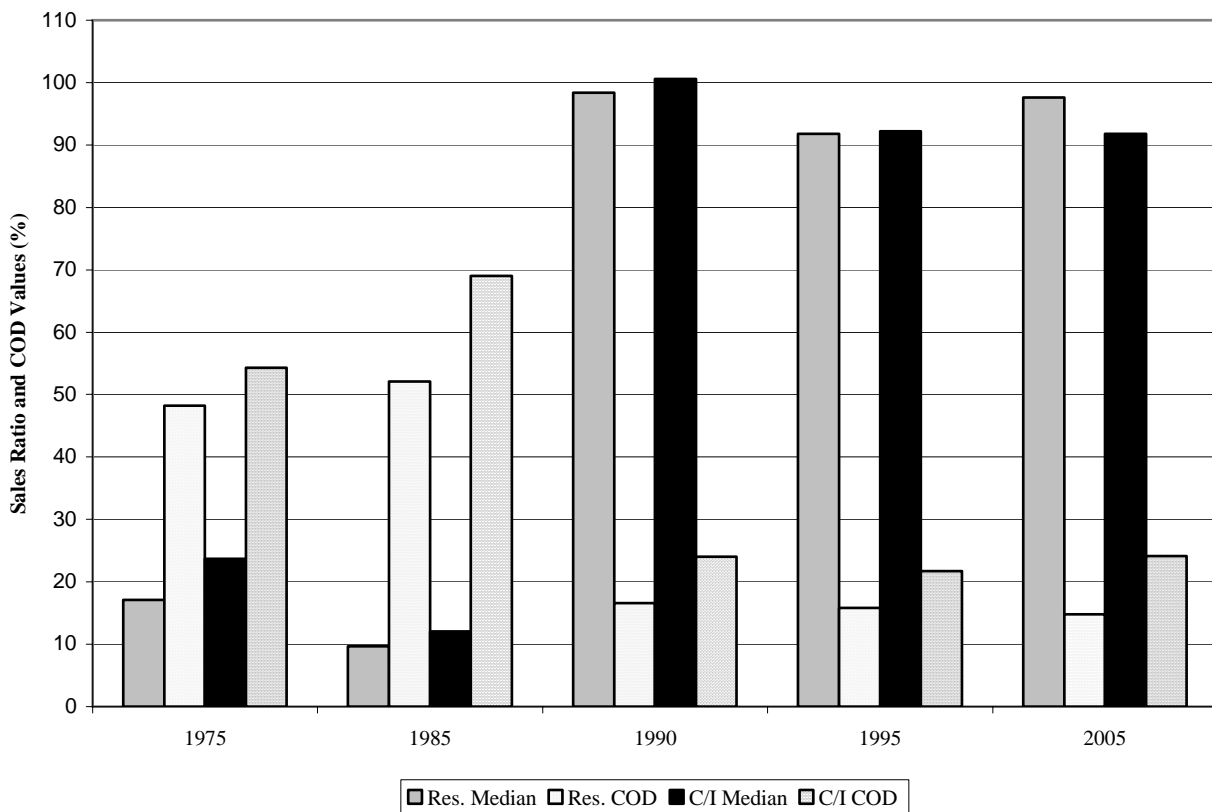
Chart 2 tells the story sufficiently, and provides a foundation for understanding the historical data reported in Tables 4-8. Chart 2 illustrates, for the select Kansas localities and the years chosen for this study, the average median assessment-to-sale ratio for residential properties and commercial/industrial 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	Cimmaron	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				
	Real	Mach. & Equip.	Inventories	Fixtures	Total
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
	\$25,000,000	\$0	\$0	\$5,000,000	\$30,000,000
Industrial	\$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
(60% Personal)	\$1,000,000	\$750,000	\$600,000	\$150,000	\$2,500,000
	\$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

KANSAS, INC.

Created by the Legislature in 1986, Kansas, Inc. is an independent, objective, and non-partisan organization designed to conduct economic development research and analysis with the goal of crafting policies and recommendations to insure the state's ongoing competitiveness for economic growth. To attain our mission, Kansas, Inc. undertakes four primary activities: 1) Developing and implementing a proactive and aggressive research agenda; 2) Identifying and promoting strategies and policies from the research; 3) Conducting evaluation reviews and oversight of economic development programs; and 4) Collaboration and outreach with economic development entities and potential partners.

Co-Chaired by the Governor, Kansas, Inc. is governed by a 17-member Board of Directors. Board members, as mandated by legislation, include four members of Legislative leadership, a representative from the Board of Regents, the Secretary of Commerce, the Commanding General of the Kansas Cavalry, a representative from labor, and eight other members from the private sector representing key Kansas industrial sectors. Private sector members are appointed by the Governor and confirmed by the Kansas Senate.

Through analysis and open dialogue, Kansas, Inc. identifies policy options and builds the consensus essential for concerted action on vital economic issues. Kansas, Inc. is designed to be a public-private partnership with expectations that state investments are leveraged with other funds to maintain a strong research portfolio.

BOARD OF DIRECTORS

CO-CHAIRS

Governor Kathleen Sebelius
Topeka

Patti Bossert
Key Staffing, Topeka

MEMBERS

Gene Argo
American Rodeo Company, Hays

Rep. Tom Burroughs
State Representative, Kansas City

Secretary Howard Fricke
Kansas Department of Commerce, Topeka

Rep. Lana Gordon
State Representative, Topeka

Donna Johnson
Pinnacle Technology, Lawrence

Sen. Laura Kelly
State Senator, Topeka

Wil Leiker
AFL-CIO, Topeka

Lawrence L. McCants
First National Bank, Goodland

Sen. Stephen Morris
Senate President, Hugoton

John Pilla
Spirit AeroSystems, Wichita

Reginald Robinson
Kansas Board of Regents, Topeka

Donald P. Schnacke
Donald P. Schnacke, P.A., Topeka

Stephen L. Waite
Kansas Calvary, El Dorado

KANSAS, INC. STAFF

Stan R. Ahlerich
President

Debby Fitzhugh
Director of Operations

Daniel Korber
Sr. Research Analyst



632 SW Van Buren, Suite 100
Topeka, KS 66603
(785) 296-1460
(785) 296-1463 (fax)
www.kansasinc.org
ksinc@ink.org



University of Kansas School of Business
Summerfield Hall, 1300 Sunnyside Avenue
Lawrence, KS 66045-7585
www.cae.business.ku.edu
(785) 864-5134