# County Clerk's Handbook

*for the*

## Division of Property Valuation Requirements

*Prepared by the*

**Abstract Section**

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# Part One

# CALENDARS

**~ Annual Calendar of Deadlines**

**~ Property Tax Calendar**

**~ Calendar of Events**

## Division of Property Valuation

*for the County Clerks*

| Last day for: | Date | K.S.A. |
|---|---|---|
| - Tax Unit boundary certification. | January 15 | *79-1468* |
| - Certify Motor Vehicle consolidated abstract.<br>- Motor vehicle value, levy and distribution of tax.<br>- Recreational vehicle distribution of tax.<br>- Rental excise tax distribution of tax. | January 15 | *79-1806(b)* |
| - Submit copies of the Industrial Revenue Bond (IRB) and Economic Development (EDX) exemption annual claim forms (K.S.A. 79-210) to the director of property valuation. | July 1 | *79-1467b* |
| - Certify abstracts to the director of property valuation:<br>- July abstract of the assessment rolls of the county.<br>- 16/20M abstract of value, tax, and levy.<br>- New Improvement total value by classification. | July 15 | *79-1604* |
| - Correction of clerical errors in assessment for current year. | October 31 | *79-1701* |
| - Transmit statement of levies to the director of property valuation.<br>(Send 10 copies of your county levy/rate sheets) | November 15 | *79-1806* |
| - Certify six (6) abstracts to the director of property valuation:<br>- November Abstract of value, levy and total tax.<br>- 16/20M Abstract of value, tax and levy.<br>- 16/20M Distribution Abstract.<br>- Neighborhood Revitalization Act (NRA) Abstract.<br>- Digital Radio / Television Equipment Abstract.<br>- Machinery & Equipment Tax Distribution Certification. | November 15 | *79-1806* |

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## Real Property Deadlines

| Last day for: | Date | *K.S.A.* |
|---|---|---|
| - County to mail valuation notices | March 1 | *79-1460* |
| -Taxpayers to file Equalization Appeal (30 days from date county mailed notice) | 30 days | *79-1448* |
| - Informal meeting with County Appraiser | May 15 | *79-1448* |
| - County Appraiser to provide final determination | May 20 | *79-1448* |
| - County Appraiser to certify values to County Clerk | June 15 | *79-1466* |
| - Hearing Officer/Panel to hold hearings | July 1 | *79-1606* |
| - Hearing Officer/Panel to issue order/decision | July 5 | *79-1606* |
| - Taxpayer to file with Small Claims and Expedited Hearings Division (30 days from date of informal decision or HOP decision) | — | *79-1606* |
| - County Clerk certifies abstract of value to Director of Property Valuation | July 15 | *79-1604* |

## Personal Property Deadlines

| Last Day for: | Date | *K.S.A.* |
|---|---|---|
| - Taxpayers to file personal property rendition | March 15 | *79-306* |
| - Taxpayers to file oil and gas property rendition | April 1 | *79-332a* |
| - County to mail valuation notices | May 1 | *79-1460* |
| - Taxpayers to file Equalization Appeal | May 15 | *79-1448* |
| - Informal meeting with County Appraiser | — | *79-1448* |
| - County Appraiser to provide final determination | — | *79-1448* |
| - County Appraiser to certify values to County Clerk | June 15 | *79-1467* |
| - Hearing Officer/Panel to hold hearings | July 1 | *79-1606* |
| - Hearing Officer/Panel to issue order/decision | July 5 | *79-1606* |
| - Taxpayer to file with Small Claims and Expedited Hearings Division (30 days from date of informal decision or HOP decision) | — | *79-1606* |
| - County Clerk certifies abstract of value to Director of Property Valuation | July 15 | *79-1604* |

## Budget, Levy, and Tax Deadlines

| Last Day for: | Date | *K.S.A.* |
|---|---|---|
| - Governing bodies certify budget to county clerk | August 25 | *79-1801* |
| - County Clerk certifies tax roll to County Treasurer | November 1 | *79-1803* |
| - County Clerk certifies abstract of value, levy, and tax to Director of Property Valuation | November 15 | *79-1806a* |
| - Tax Statements sent by County Treasurer | December 15 | *79-2001* |
| - Tax Payments Due - Full or first half | December 20 | *79-2004 Real*<br>*79-2004a Personal* |
| - Tax Payment Due - Second half | May 10 | *79-2004 Real*<br>*79-2004a Personal* |

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| January | Description | K.S.A. |
|---|---|---|
| **1** | Annually, as of January 1, the COUNTY APPRAISER shall classify and value all taxable and exempt real property. | 79-1459(e)<br>79-1455 |
| **1** | First day for escaped real estate tax statements. | 79-1475 |
| **1** | COUNTY APPRAISER shall transmit the taxable real property appraisals and the exempt real property appraisals to the COUNTY CLERK continually upon the completion thereof. | 79-1466 |
| **1** | COUNTY APPRAISER shall commence transmitting the taxable personal property appraisals to the COUNTY CLERK continually upon the completion thereof. | 79-1467 |
| **1** | County shall maintain in the office of the COUNTY CLERK multiple copies of a listing of the assessed valuations of each parcel of real property located within the county; contents; open to public inspection during normal working hours. | 79-1480 |
| **1** | All tangible personal property subject to taxation shall be listed and assessed as of the first day of January each year. | 79-301 |
| **15** | COUNTY CLERK shall on or before January 15, prepare and forward to the county appraiser, director of property valuation and the state-assessed public utilities located in the county, a taxing unit map showing the boundaries of every taxing unit located within the county as of December 31 of the preceding year. OR certify in writing on or before January 15 that there is no change from most recent furnished map. | 79-1468 |
| **15** | COUNTY CLERK shall report to the STATE DIRECTOR of property valuation the total amount of valuation and taxes levied within the county upon motor vehicles under the provisions of article 51 of chapter 79. | 79-1806b |
| **20** | On or before this date, the COUNTY TREASURER shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections. | Ad valorem<br>12-1678a<br>Motor Vehicle<br>79-5109 |

| February | Description | K.S.A. |
|---|---|---|
| **16** | All taxes on personal property that remain unpaid shall be collected pursuant to statute. | 79-2101(S) |
| **20**<br>**On or before** | The COUNTY TREASURER shall send a notice by mail to the taxpayer that such personal property taxes were assessed and to the address as shown by the records in the office of the COUNTY TREASURER. | 79-2101(S) |

| March | Description | K.S.A. |
|---|---|---|
| **1** | Deadline for COUNTY APPRAISER to notify each taxpayer of any change in value or classification | 79-1460(S) |
| **Equalization Appeals-30 days from date of CVN mailing** | Taxpayers may complain or appeal the classification or appraisal of their property within 30 days from the date the COUNTY APPRAISER mailed the Change of Value notice. | 79-1460(S) |
| **15** | Deadline for the listing of all tangible personal property and personally signed. | 79-306 |
| **15** | Last day for discovery of added personal property, except, beginning 1995, oil and gas will be April 1. | 79-1422 (b) |
| **16** | First day for escaped personal property (up to 2 years), except beginning 1995, oil and gas will be April 2, if discovery was over a year past due. | 79-1427a |
| **20** | On or before this date, the COUNTY TREASURER shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections. | Ad valorem 12-1678a Motor Vehicle 79-5109 |

| April | Description | K.S.A. |
|---|---|---|
| **1 On or before** | Change in boundary of taxing district to be made on or before April 1 shall take effect for tax purposes as of the last day of December preceding the change. | 79-1807a |
| **1** | Deadline for the listing of all oil and gas properties | 79-332a |
| **1** | Last day for discovery of added oil and gas property. | 79-1422(b) 79-332a |
| **2** | First day for escaped oil and gas property (up to 2 years), if discovery was over a year past due. | 79-1422(b) 79-332a |

| May | Description | K.S.A. |
|---|---|---|
| **1** | Deadline for COUNTY APPRAISER to give taxpayer notice of classification and valuation of personal property. | 79-1460 (S) |
| **10** | Second half taxes due to COUNTY TREASURER. | Real Property 79-2004 (S), Personal Property 79-2004a (S) |
| **11** | If unpaid, all taxes become delinquent and interest begins. | Real Property 79-2004 (S) Personal Property 79-2004a (S) |

| May (cont.) | Description | K.S.A. |
|---|---|---|
| **15** | Deadline for taxpayer to appeal classification or valuation of personal property. | 79-1448 (S) |
| **15** | Last day for informal equalization hearings of real property to take place. | 79-1448 (S) |
| **20** | Deadline for final determination of value be given by the COUNTY APPRAISER. | 79-1448 (S) |

| June | Description | K.S.A. |
|---|---|---|
| **1** | All taxes on personal property that remain unpaid shall be collected pursuant to statute. | 79-2017<br>SG, JO, WY, SN<br>79-2101<br>All other counties. |
| **5** | On or before this date, the COUNTY TREASURER shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections. | Ad valorem<br>12-1678a (S);<br>Motor Vehicle<br>79-5109 (S) |
| **10**<br>**On or before** | The COUNTY TREASURER shall send a notice by mail to which personal property taxes were assessed to the address as shown by the records in the office of the COUNTY CLERK. | 79-2101 (S) |
| **15** | COUNTY APPRAISER certifies completion of appraisal rolls. | Real property<br>79-1466<br>Personal property<br>79-1467 |
| **15** | On or before June 15 each year the director of property valuation shall certify to the COUNTY CLERK of each county the amount of assessed valuation apportioned to each taxing unit for public utilities assessed under 79-5a01.. | 79-5a27 |
| **27** | COUNTY TREASURER on or before June 27 shall send a notice by mail to person(s) owing personal property tax, which remain unpaid on June 1. | 79-2017 for SG, JO, WY and SN counties |
| **30** | COUNTY CLERKS' statement to director of accounts and reports, contents; county responsible to state for levies after making adjustments. | 79-2203 |

| July | Description | K.S.A. |
|---|---|---|
| **1** | The COUNTY CLERK shall include public utility valuations as certified by the DIRECTOR of property valuation in the applicable taxing districts with all other assessed valuation in those taxing districts and notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes. | 79-5a27 |
| **1** | The COUNTY CLERK shall transmit the exempt property rolls to director of property valuation as certified by the COUNTY APPRAISER pursuant to K.S.A. 79-1466 and 79-1467 and copies of all property exemption claim forms claiming Industrial revenue bonds and Economic development exemption. | 79-1467b |
| **1** | Fire districts cannot be altered or organized after this date. | 19-3606 |
| **1** | Change in boundary of school district or community junior college district not to be altered for current year tax purposes after July 1. | 79-1807b |
| **1-10** | The COUNTY TREASURER prepares a list of all real estate subject to sale. | 79-2302 |
| **15**<br>**On or before** | Abstract of assessment rolls shall be prepared and forwarded to the DIRECTOR of property valuation on or before July 15, in the form prescribed by the director and contain information on various subjects asked by the director of property valuation. | 79-1604 |
| **25** | All taxes and special assessments must be levied and certified by the CITY CLERK to the COUNTY CLERK prior to the 25th of July each year, whenever the population of a city is greater than 175,000. All other cities will certify this information prior to August 25th. | 13-907 |

| August | Description | K.S.A. |
|---|---|---|
| **1** | Last day for local governing bodies to meet and prepare budgets. | 79-2927 |
| **1**<br>**On or before** | The delinquent real estate property tax list is to be published once each week for three consecutive weeks. | 79-2303 |
| **15** | Last day for public hearing on budgets. | 79-2933 |
| **25** | The STATE BOARD of equalization shall adjourn. | 79-1409 |
| **25** | All taxes and special assessments must be levied and certified by the CITY CLERK to the COUNTY CLERK prior to the 25th day of August each year unless the city has a population of 175,000 and the certification date would be July 25th. | 13-907 |
| **25** | Governing bodies of all taxing subdivisions shall certify on or before August 25, the amount of ad valorem tax to be levied. | 79-1801 |

| September | Description | K.S.A. |
|---|---|---|
| **20** | On or before this date, the COUNTY TREASURER shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections. | Ad valorem 12-1678a<br>Motor Vehicle 79-5109 |

| October | Description | K.S.A. |
|---|---|---|
| **During October** | COUNTY CLERK sets and certifies levies to taxing districts.<br>COUNTY CLERK in home county notifies joint district counties of levies set. | 79-1803 |
| **1**<br>**On or before** | The SHERIFF shall make a return to the COUNTY TREASURER of tax warrants delivered. | 79-2101 |
| **31** | On or before this date, the COUNTY TREASURER shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections. | Ad valorem 12-1678a<br>Motor Vehicle 79-5109 |
| **31** | Last day for COUNTY CLERK to correct clerical errors in assessment for current year. | 79-1701 (S) |

| November | Description | K.S.A. |
|---|---|---|
| **1** | The COUNTY CLERK shall complete the tax roll, attach a certificate and deliver the roll to the COUNTY TREASURER, on or before November 1. | 79-1803 |
| **1**<br>**(or upon receipt of tax roll by county treasurer)** | The COUNTY TREASURER shall cause a notice to be published in the official county paper once each week for three consecutive weeks, stating in the notice the amount of taxes charged for state, county, township, school, city or other purposes for the year, on each $1,000 of valuation. (LEVY SHEET) | 79-2001 |
| **15** | COUNTY CLERK shall on or before November 15 transmit statement of levies to state DIRECTOR of property valuation. | 79-1806a |
| **15** | COUNTY CLERK shall transmit to the DIRECTOR of property valuation, in the format specified by the DIRECTOR of property valuation, a statement showing the total amount of taxes, other than motor vehicle taxes collected pursuant to article 51 of chapter 79 of the Kansas Statues Annotated, levied in the county for all purposes in such year and the rate percent. | 79-1806a |

| November (cont,) | Description | K.S.A. |
|---|---|---|
| **November 30** | On or before November 30, the DIRECTOR of property valuation shall transmit to the director of accounts and reports and to the state treasurer a statement showing the valuation, levy and amount of tax for state purposes in each county in the state. | 79-1806a |

| December | Description | K.S.A. |
|---|---|---|
| **15**<br>**On or before** | COUNTY TREASURER mails to each taxpayer, as shown by tax rolls, a tax statement which indicates information required by statute. For tax year 1998, and all tax years thereafter, the treasurer shall mail to each taxpayer a tax information form stating current and previous value, levy, and tax comparisons and the percentage change. See section 'c' of the noted statute. | 79-2001 |
| **15** | COUNTY TREASURER shall distribute motor vehicle tax to all tax subdivisions except the state. The state distribution shall be made on or before January 20. | 79-5108(c)<br>79-5109(b) |
| **20**<br>**On or before** | Full or first half taxes are due. | Real property<br>79-2004<br>Personal property<br>79-2004a |
| **21** | If first half of **real** property taxes remain unpaid, the first half of the tax shall draw interest at the rate prescribed by K.S.A. 79-2968 and amendments thereto. | 79-2004<br>79-2968 |
| **21** | If first half of **personal property** taxes remain unpaid after December 20, the entire and full amount of personal property taxes charged shall draw interest at the rate prescribed by K.S.A. 79-2968 and amendments thereto. | 79-2004a<br>79-2968 |
| **31** | Last day for treasurer's added real estate tax statements for current appraisal year. | 79-1475 |

# Part Two

# ABSTRACT DISTRICT IDENTIFIERS

**~ District**

**~ Joint Districts**

# TAX UNIT BOUNDARY REQUIREMENTS

**~ School District or Community College**

**~ Fire Districts**

**~ Development and Redevelopment Districts**

**~ Annexation of Territory**

**~ Tax Unit Boundary Certification**

**~ Tax Unit Map Standard**

Codes for statistical abstract reporting are set up to identify various fields of data regarding the county identifier, tax units (tax unit groups), Land Base Classification System (LBCS), tax districts (tax units), and funds. The codes are set up for the purpose of reporting data in a standardized format.

The district identifier (tax unit) codes are separated into two components. The first component is a two-character alpha field (code) identifying the district type (tax unit), and the second component is a three-digit numeric field identifying individual districts within a district type.

District type - XX  District number - xxx

**District Type:** Two-character alpha identifier is a code that is uniformly assigned in all counties. The complete list of codes can be found in **Appendix C**.

| District Name (description) | District Type (code) | |
|---|---|---|
| Ambulance | A | M |
| Drainage | D | R |
| Extension | E | N |
| Fire | F | E |
| Hospital | H | L |
| Library | L | R |
| Sewer | S | R |
| Township | T | W |
| Water | W | R |
| Zoning | Z | G |

**November Abstract - County Taxing District Report**

The example below illustrates a tax unit (tax unit group) listing and how the district identifiers are used in a county taxing district report.

| CTY NUM | TAX UNT | CODE | DISTRICT ID | DESCRIPTION | LEVY PERS | LEVY REAL | LEVY OTHR |
|---|---|---|---|---|---|---|---|
| 019 | 003 | ST | ST100 | STATE OF KANSAS | .001500 | .001500 | .001500 |
| 019 | 003 | CT | CT200 | CRAWFORD COUNTY | .034628 | .034628 | .034628 |
| 019 | 003 | CZ | CZ003 | CHEROKEE | .034686 | .034686 | .034686 |
| 019 | 003 | TW | TW018315 | SHERIDAN (CHEROKEE) | .000505 | .000505 | .000505 |
| 019 | 003 | TW | TW018309 | SHERIDAN (CHEROKEE) | .000575 | .000575 | .000575 |
| 019 | 003 | SD | SD247 | USD 247 | .011854 | .011854 | .011854 |
| 019 | 003 | SG | SG247 | USD 247 GENERAL | .020000 | .020000 | .020000 |
| 019 | 003 | RL | RL700AL | SEKRL | .001107 | .001107 | .001107 |
| 019 | 003 | FE | FE027 | FIRE DIST #3 | .002164 | .002164 | .002164 |

**District Number:** The three-digit numeric portion of the district identifier is assigned either by the county or the division of property valuation. The county assigns the three-digit number for districts located entirely within the boundary of their county. The division assigns district identifiers to the state, county and joint county districts:

1) State ST100;
2) County CT200; and
3) Joint Districts The three-digit numeric identifier is assigned when the district boundary extends into one or more counties.

## JOINT DISTRICT IDENTIFIERS

A joint district is a district that has boundary lines extending into another county or counties. The division of property valuation assigns unique identifying numbers to joint districts. The county clerk of the home county should notify the division whenever the organization of a joint county district or an annexation to an existing district boundary includes parcels in another county.

The following series of numbers are used for the various joint district types:

| SERIES Number | DISTRICT TYPE |
|---|---|
| 300 | Cemeteries |
| 400 | Fire Districts |
| 500 | Watersheds |
| 600 | Cities |
| 700 | Regional Libraries |
| 800 | **Miscellaneous Districts** |
| 800 - 809 | Ambulance |
| 810 - 819 | Community Buildings |
| 820 - 829 | Drainage |
| 830 - 839 | Hospitals |
| 840 - 849 | Irrigation |
| 850 - 859 | Parks and Recreation |

The joint district listing in Appendix D includes the following information: home county name; the previous district identifier used by the home county; the assigned joint district identifier; the district name; the county or counties included in the joint county district; the previous district identifier used by the joint county; and the assigned number to be used for abstract purposes. Appendix D is revised for all counties; however, notification is sent only to those counties involved with the creation of a new joint district.

K.S.A. 79-1468

On or before January 15th of each year the county clerk shall prepare and certify a tax unit (tax unit group) map verifying the number of every taxing unit (tax unit group) or any portion of a taxing unit (tax unit group) located within the county as the boundaries existed on December 31 of the preceding year. If there were any boundary changes made to the tax unit map from the previous year, please identify these changes on the map by highlighting the affected area.

The tax unit map shall be furnished to the following people:

1) County appraiser,
2) Director of property valuation, and
3) All state-assessed public utility companies located in the county.

**No tax unit boundary changes:** The county clerk shall certify in writing on or before January 15**,** to all of the above noted people that the tax unit map is identical to the most recently furnished map.

## CHANGES EFFECTIVE FOR TAX PURPOSES

K.S.A. 79-1807

**Change in boundary of taxing district; effective for tax purposes...** (a) Whenever any of the territory of a municipality or other taxing district is annexed, attached, or transferred to another municipality or other taxing district on or before April 1 of any year shall take effect for tax purposes as of the last day of December preceding said boundary change. The time frame for this change in boundary and collection of tax is as follows:

December 31 ←——→ April 1 ←——→ November 1

\ ___ Boundary change___/ ___ tax purposes ____/

## SCHOOL DISTRICT or COMMUNITY JUNIOR COLLEGE

K.S.A. 79-1807 (b). Whenever any of the territory of a school district or community junior college district is attached or transferred to another school district or community junior college district on or before July 1 of any year, such attachment, transfer, consolidation or organization shall take effect for tax purposes as of the last day of December preceding the effective date of such change. The time frame for the change in boundary and collection of tax is as follows:

December 31 ←——→ July 1 ←——→ November 1

\ ___ Boundary change__/ ____ tax purposes ____/

## FIRE DISTRICTS

K.S.A. 19-3606. **Districts not to be organized or altered after July 1; budget; tax levy.** No fire district shall be organized in any county or the boundaries thereof altered, in any year after the first day of July. The county clerk shall at the time of spreading the tax levies of the county make a levy against all tangible taxable property located in all fire districts in the county on the first day of July as organized or altered. The county treasurer shall credit all tax moneys and other funds belonging to each fire district to a fund identified by the name of such district and the same shall be expended as provided by law during the budget year for which levied.

## DEVELOPMENT AND REDEVELOPMENT DISTRICTS
### Tax Increment Financing "TIF"

K.S.A. 12-1771 *et seq.*

K.S.A. 12-1775. **Taxing subdivisions and real property taxes defined…** (1) "Taxing subdivision" means the county, the city, the unified school district and any other taxing subdivision levying real property taxes, the territory or jurisdiction of which includes any currently existing or subsequently created redevelopment district…

"…Each redevelopment district established under the provisions of this act shall constitute a separate taxing unit for the purpose of the computation and levy of taxes."

Information regarding the assessment and taxation for ad valorem tax purposes can be found in section 50.2 *et seq*.

### Additions and Deletions

Whenever a change in a tax unit (tax unit group) boundary occurs after December 31 of the preceding year and prior to a statutory deadline of April 1 or July 1 of the current year, the county clerk shall notify all required offices of the change. For abstract certification purposes, the following information should be provided to the director of property valuation using the prescribed form:

1) Tax unit (tax unit group) number (new, deleted or revised);
2) A list of all tax districts (tax unit groups) located in an new tax unit, i.e. state, county, city or township, USD, etc.; and
3) Urban or rural identification of a new and/or revised tax unit (tax unit group).

## ANNEXATION OF TERRITORY

### CITIES

**Kansas Constitution, Article 12 § 5**, Cities powers of home rule. (a) The legislature shall provide by general law, applicable to all cities, for the incorporation of cities and the methods by which city boundaries may be altered...

### Boundary line declarations

12-517 - Before the last day of December in any year in which any territory has been added to or excluded from any city, the governing body of such city shall declare by resolution the entire boundary of the city.

12-518 - Whenever the governing body of any city shall declare by resolution the entire boundary of such city the city clerk shall file a certified copy of such resolution with the county clerk, with the register of deeds of the county in which such city is located... No fee shall be charged for such filings by the register of deeds.

### Annexation by cities

12-520 - Conditions which permit annexation; ordinance; actions challenging validity

12-520c - Annexation of land not adjoining city, when; resolution to county commissioners; findings by board spread upon journal; effect; appeals to district court.

12-521 - Petition to county commissioners for annexation of certain lands city not authorized to annex...

12-522 - **Filing of annexation ordinance**. Upon the passage and publication of any annexation ordinance authorized under this act, the city clerk shall file a certified copy of such ordinance with the county clerk, the register of deeds, and the county election commissioner, if any, of the county or counties in which such city is located. No fee shall be charged for such filings, and the register of deeds shall file, but not record, the certified copies of such ordinance filed with him or her.

12-523 - **Effective dates of annexation; exceptions.** Annexation ordinances of cities shall take effect on publication as provided by law, except that any annexation ordinance published within thirty (30) days before any election specified in this section shall become effective on the day following such election. Elections that apply are: (1) Primary and general election of state, county and national officers; and (2) primary and general city elections; and (3) primary and general school elections. The provisions of this section shall not apply to any special election.

The **TAX UNIT BOUNDARY CERTIFICATION** form is found at the following link: http://www.ksrevenue.org/pvdabstract.htm. Follow the instructions in the balloon as you place your cursor on the link. Download the document to your PC with a right click on 'Save as' and then complete the form. Follow the instructions on the form relating to submitting your certification to the division.

Purpose of tax unit map: To give public utility companies the ability to correctly locate their property in a county by a three-digit tax unit (tax unit group) identifier.

**Minimum Required Geospatial Elements**[1]

1. County name and date of map.
2. Source of information.
3. Administrative boundaries and three-digit tax unit identifier. NOTE: The tax unit (tax unit group) boundary lines should be easily identified.
4. Major roads and highways.
5. Creeks and rivers.
6. Names of cities and townships.
7. Section, township and range identification.
8. North direction indicated on map (orientation).
9. Scale of map.
10. Legend to assist reading map – e.g. color, lines, tax unit (tax unit group) numbers, city/twp identifiers, etc.
11. Color maps that can be copied in black and white and maintain necessary identification information.

Reason for minimum requirements:

1. To assist the public utilities with their requirement to accurately render their property by tax unit (tax unit group) to the Division of Property Valuation and the Public Utility Section.
2. Tax unit (tax unit group) maps that do not have sufficient information for tax unit (tax unit group) identification by public utility companies may have tax units (tax unit groups) incorrectly reported to the state.

[1] Recommended by the Division of Property Valuation.

## Part Three

# ALLOCATION/DISTRIBUTION /APPORTIONMENT of TAXES

**~ Hierarchy of Tax System (CAMA)**

**~ Hierarchy of Tax System (Orion)**

**~ Third Class Cities**

**~ Delinquent Taxes**

**Tax Unit**

A unique combination of districts whereby all properties in a geographic area are subject to identical levies.

**Tax District**

A geographic area this is governed by a board of people with taxing authority to provide a special service for the people located in the described area.

**Funds**

Used in budgets of a taxing subdivision that has reference to "funds" that are authorized by statute to be established and levied.

**Individual Budgeted Items**

The breakdown of a fund of a taxing subdivision and sometimes classified as a line item accounting of a "fund". No specific levy is noted for these items.

The county clerk provides all of the information in the flow chart above to the division of property valuation each year except for individual budgeted items. The certification of the tax unit boundaries in January is a certification of the tax unit(s) and the districts which makeup each tax unit. The tax district funds are certified in the November Abstract Fund Distribution files that comprise information concerning the statutory authority code (SAC), the Kansas statute authorizing the fund, and the amount of tax levied. The 'November Tax Districts' report incorporates information regarding each tax unit in your county, a listing of districts in the tax unit, the levy for each district, and the valuation and tax for the tax unit. See the example on the following page.

| Cty Num | Tax Unt | Code | District ID | Description | Levy Pers | Levy Real | Levy Othr |
|---|---|---|---|---|---|---|---|
| 001 | 001 | ST | ST100 | STATE OF KANSAS | .001500 | .001500 | .001500 |
| 001 | 001 | CT | CT200 | ALLEN COUNTY | .056452 | .056452 | .056452 |
| 001 | 001 | CC | CC070 | ALLEN CCC | .016891 | .016891 | .016891 |
| 001 | 001 | CZ | CZ001 | BASSETT | .000000 | .000000 | .000000 |
| 001 | 001 | TW | TW060315 | IOLA TWP/BASSETT | .000179 | .000179 | .000179 |
| 001 | 001 | SD | SD257 | USD 257 | .023511 | .023511 | .023511 |
| 001 | 001 | SG | SG257 | USD 257 GENERAL | .020000 | .020000 | .020000 |
| 001 | 001 | FE | FE031 | FIRE DISTRICT #2 | .004992 | .004992 | .004992 |
| 001 | 001 | RL | RL700 | SEK R LIBRARY | .001332 | .001332 | .001332 |
| **Total Composite Levy Less School General** | | | | | **.112844** | **.112844** | **.112844** |

| | **Personal** | **Real** | **Other** | **Personal SG** | **Real SG** |
|---|---|---|---|---|---|
| **Total Values** | **0** | **55,084** | **6,516** | **0** | **38,984** |

**Total Value** **61,600** **Total Tax Dollars** **7,861.19**

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**Example** - Tax Unit (Tax Unit Group) listing on the November Tax Districts Report

When working with the statistical abstract the county clerk reports the funds levied by each municipality or taxing subdivision in the county. A three-digit number has been assigned to each fund and is cross-referenced to the statute authorizing the fund. The Statute Authority Code (SAC) fund listing can be found in Appendix E, Statutory Authority Laws and Taxing District Funds. See the following chart illustrating the data provided to the division in the November abstract fund distribution report.

| SAC | KSA | | ***State*** | General Tax |
|---|---|---|---|---|
| 033 | 76- | 6b01 | KS Education Building Fund | 86,233.61 |
| 035 | 76- | 6b04 | State Institutional Building Fund | 43,116.75 |
| | | | **Total State Tax** | 129,350.36 |
| **SAC** | **KSA** | | ***County*** | **General Tax** |
| 135 | 79- | 1946 | General | 1,693,971.49 |
| 117 | 02- | 610 | Agriculture Extension Council | 83,732.81 |
| 003 | 03- | 307 | Airport | 61,829.55 |
| 009 | 65- | 6113 | Ambulance | 576,816.15 |
| 011 | 19- | 436 | Appraisers cost | 226,535.55 |
| 083 | 25- | 2201a | Election Expense | 85,543.67 |
| 165 | 19- | 2651 | Historical | 27,336.05 |
| 159 | 19- | 4004 | Mental Health | 88,389.48 |
| 151 | 19- | 4004 | Mental Retardation | 48,376.98 |
| 355 | 02- | 1318 | Noxious Weeds | 69,073.00 |
| 153 | 65- | 204 | Public Health | 67,262.21 |
| 277 | 79- | 1947 | Road & Bridges | 1,471,489.17 |
| 071 | 12- | 1680 | Services for Aged | 86,233.61 |
| 063 | 02- | 1907b | Soil Conservation | 17,419.16 |
| 273 | 68- | 1135 | Special Bridge | 219,378.19 |
| 203 | 75- | 6110 | Special Liability Expense | 44,668.91 |
| | | | **Total Taxes Levied For County** | 4,868,055.98 |

All 105 of Kansas' counties have or before long will be in the process of conversion from the KSCAMA system to the new appraisal software, **"Orion."** Orion was designed with the terms taxing unit, taxing subdivisions and taxing districts acquiring a new meaning.

The Orion term **"Taxing Unit Group"** is a geographic area within which properties pay taxes to the same combination of taxing units. Prior to Orion, Kansas referred to such an area as a "Tax Unit".

A **"Taxing Unit"** in Orion is a unit of government with the authority to set a levy for ad valorem tax purposes. It may also be referred to as a taxing district, taxing authority or entity.

A **"Taxing Unit Type"** is a group to which Taxing Units (districts) are assigned for reporting purposes. Townships and school districts are examples of taxing unit types.

Each parcel must be assigned to a **Taxing Unit Group,** and this occurs upon conversion. Taxing Units (taxing authorities) must be assigned to groups by counties post conversion.

A **"Taxing Unit Group"** continues to be a three-digit number assigned by the county.

**Example**:

| **Taxing Unit Group** | 001 |
|---|---|
| | |

*Taxing Unit Name*

| |
|---|
| STATE |
| ALLEN COUNTY |
| ELSMORE |
| ELSMORE TWP |
| USD 256 |
| USD 256 GENERAL |
| USD 256 B & I |
| SEK R LIBRARY |
| FIRE DISTRICT 3 |
| ALLEN CCC |

**Tax Unit Group**

A unique combination of **tax unit types** whereby all properties in a geographic area are subject to identical levies.

A **"Tax Unit Type"** is a group to which Taxing Units (districts) are assigned for reporting purposes. Township or school districts are examples of taxing unit types.

**Tax Unit**
(taxing authority)

A geographic area that is governed by a board of people with taxing authority to provide a special service for the people located in the described area.

**Funds**

Used in budgets of a taxing authority which has reference to "funds" authorized by statute to be established and levied.

**Individual Budgeted Items**

The labeling of an item in a taxing authority and sometimes classified as a line item accounting of a "fund". No specific levy is noted for these items.

To determine those township funds (the levies for which are spread over property within any third class city with the township), reference is made to K.S.A. 15-104, which provides as follows:

> "Cities regulated and governed by this act shall be and remain a part of the corporate limits of the townships in which the same are situated."

The Kansas Supreme Court in the case of Jackson Township v. Wood, 55 K 628, in construing this section and the statute then in effect authorizing the levying of a tax by the Township Board for bridge purposes, held that a third class city was subject to taxation in the township for all township purposes, including bridge purposes.

Under this section as interpreted by the Kansas Supreme Court in the Jackson Township case cited above, a tax levied for any township purpose should be spread on all tangible property in the township, including third class cities, unless the statute authorizing the levy specifically excludes such property.

**1999 Legislation**

The passage of Senate Bill 45, Section 25, amended K.S.A. 79-1962 whereby the governing body of any township is hereby authorized and empowered to levy taxes in each year for the *general fund and other* township purposes, *except that levies of taxes for road and noxious weed purposes shall only be levied on all taxable tangible property located outside of incorporated cities.* (1999 Session Laws of Kansas, Chapter 154).

**INTENTIONALLY LEFT BLANK**

| K.S.A. | Topic | Brief Description |
|---|---|---|
| 79-5114 | **MV**<br>***Motor Vehicle***<br>**delinquent tax** | Motor vehicle delinquent tax. **County Treasurer, County Clerk, Sheriff**<br><br>All taxes levied upon motor vehicles that remain due and unpaid shall be subject to interest at the rate prescribed by K.S.A. 79-2004a. Such interest shall be credited to the county general fund and retained by the county. |
| 79-5124 | **MV**<br>***Recreational Vehicle***<br>**delinquent tax** | Recreational vehicle delinquent tax. **County Treasurer, County Clerk, Sheriff**<br><br>All taxes levied upon recreational vehicles which remain due and unpaid after the date prescribed shall be subject to interest at the rate prescribed by K.S.A. 79-2004a, from the date the tax became due to the date of payment. Such interest shall be credited to the county general fund and retained by the county. |
| 19-229 | ***Personal and Real***<br>**Delinquent tax list** | Publication Of List Or Statement—**County Commissioners**<br><br>The boards of county commissioners have exclusive control of all expenditures in the publication of the delinquent tax lists and treasurers' notices. |
| 79-2930 | ***Personal and Real***<br>**Adopted budget may allow 5% allowance for delinquency for the preceding year** | Submission of adopted budgets; may allow for a percentage of delinquent tax. **County Clerk** |
| 19-312 | ***Personal and Real***<br>**10% penalty added to taxes after the tenth day of January each year** | Charges and credits—**County Clerk, County Treasurer**<br><br>The county clerk delivers to the county treasurer the amount of the <u>ten-percent penalty added to the taxes after the tenth day of January of each year</u>. The charge is the amount paid by the county for advertising delinquent tax; amounts received on delinquent property sold to the county; amount of redemption money sold to the county for delinquent tax when redeemed. |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| ~~19-319~~ Repealed 1998 | ***Personal and Real*** **Close of treasurer's term** | Entry On Tax Roll of unpaid taxes at close of treasurer's term— **County Clerk, County Treasurer**<br><br>The county clerk shall place on the tax roll of his county, in a separate column, and opposite each description of property upon which the taxes then remain unpaid, the aggregate amount of such unpaid taxes. |
| 19-547 | **Publication of delinquent** ***personal property*** **tax statements; cost, payment and collection.** | Each **County Treasurer**, within 10 days of October 1 of each year, shall cause a statement to be published with respect to unpaid or partially unpaid delinquent personal property tax returns made by the sheriff as of October 1. Statement published once each week for three consecutive weeks. The cost of publication shall be paid form the county general fund and $15 shall be added to the delinquent tax due. |
| 19-548 | ***Personal and Real*** **Penalty for failure to publish delinquent statements** | Failure to publish statement; fine. **County Treasurer/County Commissioners**<br><br>Should any county treasurer neglect or refuse to make and publish the statement a fine of twenty-five ($25) for each and every day, to be recovered by an action at law against the treasurer and action be brought in the name of the board of county commissioners. |
| 79-2968 | ***Personal and Real*** **Rate of interest on delinquent tax** | Rate of interest on delinquent or unpaid taxes and overpayments of taxes. **County Treasurer** |
| 79-2104 | ***Personal Property*** **Alias tax warrants** | Alias tax warrants to sheriff of county to which taxpayer has removed. **County Treasurer, County Sheriff** |
| 79-2013 | ***Personal Property*** **Amount of claims credited on delinquent tax** | **County commissioners** to issue warrants to **county treasurer** for amount of claims credited on delinquent tax against the property funds of the county (being the funds from which the claim would have been paid) in favor of the county treasurer. The county treasurer shall credit such warrants to the county tax account, and at the time of distributing taxes shall distribute these collections to the proper municipalities or taxing bodies and funds for which the original tax was levied. |
| 79-2012 | ***Personal Property*** **Authorization to credit delinquent taxpayer amount of claim** | **County commissioners** to authorize **county treasurer** to credit delinquent taxpayer for the amount of claim. Warrant issued where claim exceeds delinquent tax. |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| 79-2010 | ***Personal Property*** **Claims listed and allowed** | **County Commissioners** certify to the **county treasurer and county attorney** a list of claims allowed within two days after the said claims have been allowed--names of claimants and the amounts of claim. |
| 79-2017 | ***Personal Property*** **collection in counties over 100,000** | Collection of delinquent taxes in certain counties; tax lien. **County Treasurer**<br><br>Personal property taxes that remain due and unpaid on February 16 or ~~July 1~~ June 1 shall be collected as instructed in this statute. The counties noted are Sedgwick, Johnson, Wyandotte and Shawnee counties. |
| 79-2101 | ***Personal Property*** **Collection of personal property delinquent tax (counties under 100,000)** | Collection of delinquent personal property tax. **County Treasurer, Sheriff, Clerk of the District Court, County Attorney, County Commissioners**<br><br>1. The county treasurer, ~~between February 20 and 25 or July 10 and 15~~, on or before February 20, shall send a notice to persons, firms, and etc to whom taxes were assessed and remain unpaid on January 1 of any year…The county treasurer, on or before June 10 shall send a notice by mail…(for) taxes that remain unpaid on June 1 of any year… The treasurer shall issue a warrant directed to the sheriff if such taxes remain unpaid for a period of 14 days after mailing such delinquent notice.<br><br>2. Oil and gas notices are made by the sheriff and are required to be given by registered mail to the purchaser of said lease.<br><br>3. The sheriff returns tax warrants to the county treasurer as they are paid. All remaining tax warrants are returned on or before October 1 of the year following the year in which the tax was levied.<br><br>4. Unpaid warrants are filed by the county treasurer with the clerk of the district court, which shall include taxes, interest, penalties and costs. The judgment becomes a lien on real estate. The county treasurer notifies the county attorney in writing of such filing.<br><br>5. The county attorney commences proceedings necessary for collection of judgment. If five years have intervened between the executions of these judgments, the judgment shall become dormant and shall cease to operate as a lien on the real estate of the delinquent taxpayer.<br><br>6. Any judgment remaining uncollected after 20 years may be |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| | | allowed to become dormant if the county commissioners determine that said judgment will not be collected and the judgment was less than $50. (2004) |
| 79-2004a | ***Personal Property*** **delinquent interest rate** | Payment of personal property taxes; interest, when. **County Treasurer**<br><br>First ½ due and payable on or before December 20. Any amount unpaid is due in full on December 21and shall draw interest at the rate prescribed by K.S.A. 79-2968, plus two percentage points per annum from December 20 to date of payment.<br><br>If the first half tax is timely paid, but the second half remains unpaid, on ~~June 21~~ May 11 the amount unpaid shall draw interest at the rate prescribed by K.S.A. 79-2968, plus two percentage points from ~~June 20~~ May 10 until paid. Except, all unpaid personal property taxes from the previous year must first be paid.<br><br>Interest is credited to the county general fund and retained by the county and is to be entered by the county treasurer on the tax rolls in the property column. (2004) |
| 79-2108 | ***Personal Property*** **Injunction restraining collection dissolved.** | Penalties and interest where injunction restraining collection dissolved. **County Treasurer or Sheriff**<br><br>When the injunction is dissolved the county treasurer or sheriff shall collect the original taxes and penalties, with interest from the date of the injunction at the rate prescribed by K.S.A. 79-2004a. |
| 79-2102 | ***Personal Property*** **Poverty affidavit; warrant not issued** | Poverty affidavit; warrant not issued or executed. **County Treasurer**<br><br>If the person against whom such unpaid personal property tax is charged, shall make and file with the treasurer an affidavit that such person is unable by reason of poverty or infirmity, to contribute to the public charge, such warrant shall not be issued or executed. Further instructions are noted in the statute. |
| 19-547 | ***Personal Property*** **Publication of delinquent tax** | Publication of delinquent personal property tax statements; costs; payment and collection. **County Treasurer**<br><br>The cost of such publication shall be paid from the general fund of such county, and ~~$5~~ $15 shall be added to the tax due as part of the costs of collection, to be collected in the same manner as provided by law for the collection of the delinquent tax. (1994) |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| 79-2103 | ***Personal Property*** **Removal by taxpayer to another county** | Note of taxpayer moving to another county. **County Sheriff, County Treasurer**<br><br>The sheriff shall note in their return of delinquent personal property tax warrants to the county treasurer the date of the taxpayers' removal and if the delinquent taxpayer moved to another county in the state. |
| 79-2017 | ***Personal Property*** **warrants in counties over 100,000** | Warrants. **County Treasurer**<br><br>The county treasurer shall issue and sign warrants directed to the county sheriff for taxes due and unpaid as indicated by the statute. To allow the time necessary for preparation of such warrants, the treasurer does not receive payments of delinquent tax for a period of time specified by the statute. |
| 79-2011 | ***Personal Property*****- Claims list checked against delinquent personal property list** | **County treasurer** to check all claims against the delinquent personal property tax list and certify to the **board of county commissioners and the county attorney** a list of all claimants whose claims are allowed and whose personal property tax is delinquent. Although the name of the claimant appearing upon the tax roll is not the same, if it is known that they are one and the same, the claim shall be handled in the same manner as though the names were identical on the claim and tax roll. |
| 79-319 | ***Personal Property-*** **removal of property before taxes paid** | Removal of personal property from county before taxes paid. **County Treasurer**<br><br>When any person is about to remove his or her property from the county after property has been assessed and before taxes have been paid, the tax shall at once become due and payable. The county treasurer shall issue a tax warrant for the collection. |
| 79-2005 | ***Protested tax*** **No interest paid on tax paid on delinquent tax** | Protesting payment of taxes. **County Treasurer, Court of Tax Appeals**<br><br>No interest shall be allowed pursuant to a board of tax appeals order of a refund where the tax paid under protest was inclusive of delinquent taxes. |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| 18-212 | ***Real***<br>**County boundary change** | Annexation Of Territory, **Counties**<br><br>Collection of unpaid taxes in detached territory; use of proceeds. This is only if the boundaries of the county are changed and any territory that still has delinquent taxes on the books will need to be transferred from one county to another. When the tax is collected the proceeds shall be used in that portion of the county upon which the same was levied, except that raised for state and county purposes shall be paid over to the county treasurer, from which said territory was detached. |
| 19-116 | ***Real***<br>**Transferred to United States** | Actions for delinquent taxes when realty transferred to U.S. **County Commissioners**<br><br>The board of county commissioners of the county in which the real property transferred was located shall have the authority to bring suit in any court for such delinquent taxes pursuant to the aforesaid act of congress. |
| **79-1439b** | ***Real***<br>**Change in use** | Recoupment of tax when property classified under 79-1439a changes use; procedures. **County Appraiser, County Treasurer**<br><br>1. Whenever land owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to paragraph (7) of subsection (c) of section 501 of the federal internal revenue code and has been assessed at the rate of 12%, is changed to a use other than recreational, the property shall be assessed at the rate required by section 1 article 11 of the Kansas constitution as of January 1 of the year next following its change to a use other than recreational.<br><br>2. Property taxes in the amount of the difference between the amount of taxes actually levied upon such land for the two years next preceding the year of such change in assessment rate, and the amount of taxes which would have been levied for such years had it been assessed at the required rate shall be determined as of such date of change and shall become due and payable in such year as provided by K.S.A. 79-2004.<br><br>3. A lien of such taxes shall become a lien to the land on November 1 in the year such taxes become due and taxes remaining due and unpaid after the date prescribed shall be collected in the manner provided by law for the collection of delinquent taxes.<br><br>4. The owner of this land is required to give written notice of the change in use to the county appraiser within 60 days after such change in use. Failure to give such notice within the time prescribed shall subject the owner of such land to a 10% |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| | | penalty of the recoupment tax.<br><br>5. Whenever the use of land is changed from recreational as a result of an exercise by the state of Kansas or any other governmental agency of the power of eminent domain, etc., no recoupment tax shall be levied.<br><br>6. Each taxpayer that has land valued and classified as a not-for-profit and assessed at 12% shall have a notification included in their tax statement from the county treasurer that advises the owner of said property of their responsibilities. |
| **79-2004** | ***Real***<br>**Delinquent interest rate** | Payment of real estate taxes; Interest. **County Treasurer**<br><br>First half unpaid draw interest at the rate prescribed by K.S.A. 79-2968, plus two percentage points and can be paid anytime prior to the ~~June 20~~ May 10 following by paying half of the tax together with interest as such rate from December 20 to date of payment. 2nd half due ~~June 20~~ May 10, interest accrues until paid or until the real property is sold for taxes by foreclosure.<br><br>Interest herein provided shall be credited to the county general fund. The county treasurer shall enter the amount of interest so paid on the tax rolls in the proper column and account for such sum. (2004) |
| **79-201** | ***Real***<br>**Recoupment as provided by 79-2004** | Exempt religious not used for exempt purpose; recoupment of tax. *Second.* Recoupment tax shall become due and payable in such year as provided by K.S.A. 79-2004. Taxes remaining due and unpaid after the date prescribed shall be collected in the manner provided by law for the collection of delinquent taxes. |
| **79-2014** | ***Real***<br>**Minerals and royalty Abatement and cancellations of certain unpaid tax** | Abatement and cancellation of unpaid taxes upon certain mineral interests or royalties. All unpaid taxes upon any mineral interest or mineral royalty in real estate, the title to which has merged with the title to the surface interests in a single ownership shall by resolution of the board of county commissioners, be ordered abated, canceled and stricken from the tax roll. |
| **79-2024** | ***Real***<br>**Partial payment of delinquent <u>real</u> property tax** | Partial Payment Of Real Property Tax Authorized. **County Treasurer**<br><br>The county treasurer establishes payment guidelines to accept partial payment of delinquent real property tax. |
| **79-2302** | ***Real***<br>**Listing of real estate for tax sale** | Listing of real estate subject to sale, contents; notice of sale, contents. **County Treasurer, County Clerk, Register of Deeds** |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| **79-2303** | **Publication of listing of *real* estate subject to sale: costs.** | **County treasurer** shall publish the notice and list in the official county newspaper which shall be submitted to the newspaper on or before August 1 each year and published once each week for three consecutive weeks immediately prior to the week when the day of sale will occur. Cost of publication and list shall be paid by the county general fund and a $15 fee for each parcel shall be added to the costs of collection.<br>(1994) |
| **79-2306** | ***Real***<br>**Time of real estate tax sale** | Time of real estate tax sale. **County Treasurer**<br><br>On the day designated in the notice of sale the county treasurer shall sell the real estate on which the taxes and legal charges have not been paid. |
| **79-2322** | ***Real***<br>**Sale in October when not sold in September** | Sale in October when not sold in September; sale after in junction enjoining sale dissolved; publication notice. **County Treasurer**<br><br>If county treasurer unavoidably omits or fails to sell any real estate for unpaid taxes on the first Tuesday of September, then such real estate shall be advertised for sale on the fourth Monday of October. Requirements of such sale are listed in statute. |
| **79-2323a** | ***Real***<br>**Publication notice** | Sale upon dissolution of injunction; publication notice. **County Treasurer**<br><br>After injunction shall be dissolved, the county treasurer shall proceed with a publication notice of such real estate upon which such tax was charged. Requirements of publication in statute. |
| **79-2401a** | ***Real***<br>**Redemption** | Redemption of real estate bid off by county; partial redemption; period of redemption; interest. **County Treasurer**<br><br>1. Real estate bid off by the county for both delinquent taxes and special assessments shall be held by the county until the expiration of two years from the date of sale. Any owner or holder of the record title may redeem the real estate sold in the sale at any time <u>within two years after the sale</u> by paying the county treasurer the amount of tax, interest, special assessments and interest that remain unpaid.<br><br>2. The county shall hold any abandoned building or structure and the land bid off by the county for both delinquent taxes and special assessments for <u>one year</u> from the date of the sale. Any owner or holder of the record title may redeem the real estate sold in the sale at any time within two years after the sale by paying the county treasurer the amount of tax, interest, special assessments and interest that remain unpaid. "Abandoned building or structure" shall mean a building or |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| | | structure and the accompanying land which, for a period of at least one year, has been unoccupied and which no reasonable maintenance has been performed.<br><br>3. Partial redemption. Real estate which is a homestead under section 9 of article 15 of the Kansas Constitution shall be held by the county until the expiration of three years from the date of sale. Partial payment to the county treasurer will extend the number of years when a tax foreclosure sale may be commenced.<br><br>4. The real estate bid off by the county shall include only real estate on which there are delinquent taxes of general ad valorem property tax nature and delinquent special assessments or any other special taxes levied by a city, county, or other municipality. Upon publication of the delinquent tax list, any clerk of a city, county or other municipality levying special assessments during the past 10 years will follow specific allowances noted in the statute.<br><br>5. If real estate has not been redeemed at the expiration of the redemption period, the real estate shall be disposed of by foreclosure and sale pursuant to K.S.A. 79-2801 *et seq.* |
| **79-2801** | ***Real***<br>**Action to enforce lien for unredeemed property, exceptions** | Action to enforce lien for unredeemed real estate bid in by county; summons; service by publication; assistance by city in foreclosure proceedings, when. **Board of Commissioners, County attorney or counselor, Governing body of any city**<br><br>Certain exceptions exist that an action of foreclosure shall be within the discretion of the board of county commissioners. (1) Whenever the real estate involved is a mineral interest in land, which has been severed from the fee. (2) Whenever the aggregate assessed valuation of the real estate subject to sale is less than $300,000, or the aggregate amount of delinquent taxes, including special assessments, is less than $10,000. |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| **79-2810** | ***Real*** **Lien in counties over 300,000** | Enforcement Of Lien, Counties Over 300,000. **County Counselor, County Commissioners, County Treasurer**<br><br>County counselor shall have the authority to institute an action in the name of the county commissioners against the owners of real estate which has been or shall be sold and bid in by the county at any delinquent tax sale and shall remain unredeemed on the first day of September of the third year after such sale in the same manner as prescribed by statute to be done by the county attorney.<br><br>The county treasurer furnishes a list to the county counselor on and after the 15th day of September each year. The boards of county commissioners have the power to employ abstracters to furnish title information to bring such action. |
| **79-2812** | ***Real*** **Persons not eligible to purchase real estate at tax sale** | Persons not eligible to purchase real estate at tax sale.<br>No person shall be eligible to purchase real estate at any delinquent tax sale, if such person is the record owner of real estate upon which there are delinquent taxes of a general ad valorem tax nature or delinquent special assessments. |
| **79-319a** | ***Real*** **Removal of building with out first paying delinquent tax** | Removal of buildings from delinquent real estate; penalty.<br>If the owner of any real property shall remove any residence or mercantile building from real estate without first having paid any delinquent tax due at the time of such removal shall upon conviction be punished by fine of not more than $500. |
| **79-412 Supp** | ***Real*** **Value of buildings and improvement** | Valuation of buildings and improvements. **County or district appraiser**<br><br>Value of land and improvements shall be entered on the assessment roll in a single aggregate, except as provided. Improvements owned by entities other than the owner of the land shall be assessed to the owners of such improvements, if the lease agreement has been recorded or filed in the office of the register of deeds. Delinquent taxes imposed on such improvements may be collected by levy and sale of the interests of such owners the same as in the cases of the collection of taxes on personal property. |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| **79-426** | ***Real***<br>**Joint ownership** | Joint ownership; payment of taxes by one owner; lien.<br><br>When land owned by two or more persons shall be assessed jointly, and any one or more of them shall not pay the property portion of the tax due in such cases, any such owner paying the whole tax or who has redeemed the whole tract after it has been sold for delinquent taxes shall have a lien on the interest of the owner who was delinquent to the extent of the tax justly owning by such delinquent, and may sue and recover the amount advanced with interest and costs. |
| **19-229** | ***Real and personal***<br>**Delinquent tax list** | Publication Of List Or Statement—**County Commissioners**<br><br>The boards of county commissioners have exclusive control of all expenditures in the publication of the delinquent tax lists and treasurers' notices. |
| **79-2930** | ***Real and personal***<br>**Adopted budget may allow 5% allowance for delinquency for the preceding year** | Submission of adopted budgets; may allow for a percentage of delinquent tax. **County Clerk** |
| **19-312** | ***Real and personal***<br>**10% penalty added to taxes after the tenth day of January each year** | Charges and credits—**County Clerk, County Treasurer**<br><br>The county clerk delivers to the county treasurer the amount of the ten-percent penalty added to the taxes after the tenth day of January of each year. The charge is the amount paid by the county for advertising delinquent tax; amounts received on delinquent property sold to the county; amount of redemption money sold to the county for delinquent tax when redeemed. |
| **~~19-319~~ Repealed 1998** | ***Real and personal***<br>**Close of treasurer's term** | Entry On Tax Roll of unpaid taxes at close of treasurer's term—**County Clerk, County Treasurer**<br><br>The county clerk shall place on the tax roll of his county, in a separate column, and opposite each description of property upon which the taxes then remain unpaid, the aggregate amount of such unpaid taxes. |
| **19-548** | ***Real and Personal-***<br>**Penalty for failure to publish delinquent statements** | Failure to publish statement; fine. **County Treasurer/County Commissioners**<br><br>Should any county treasurer neglect or refuse to make and publish the statement a fine of twenty-five ($25) for each and every day, to be recovered by an action at law against the treasurer and action be brought in the name of the board of county commissioners. |

| K.S.A. | Topic | Brief Description |
|---|---|---|
| **79-2968** | ***Real and Personal*** **Rate of interest on delinquent tax** | Rate of interest on delinquent or unpaid taxes and overpayments of taxes. **County Treasurer** |

The Property Tax Interest Rates memorandum for the current tax year may be accessed by pressing the **Control Key** ^ plus clicking on the following link: http://www.ksrevenue.org/pvdptmemos.htm next select the (year) Rates link. The interest memorandum is in portable document format (PDF) requiring Adobe Reader installed to open the document.

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## Part Four

# ABSTRACTS

**~ Consolidated Motor Vehicle**

**~ 16/20M Tagged Vehicle (Heavy Truck)**

**~ Neighborhood Revitalization**

**~ Digital Broadcast Equipment Tax Credit**

**~ Commercial & Business Machinery & Equipment/Railroad & Telecommunications M&E Tax Assistance Refund**

**~ New Improvements**

**~ State Appraised**

**~ July Certification**

**~ November Certification**

**~ In Lieu of Taxes**

**~ Tax Increment Financing**
**~ Industrial Revenue Bonds**
**~ Economic Development**
**~ Kansas Rural Housing Incentive Districts**
**~ Community Improvement Districts**

**Motor Vehicle: K.S.A. 79-5101 to 5116 <u>except</u> 79-5115a (Article 51)**

Report of value, tax and distribution

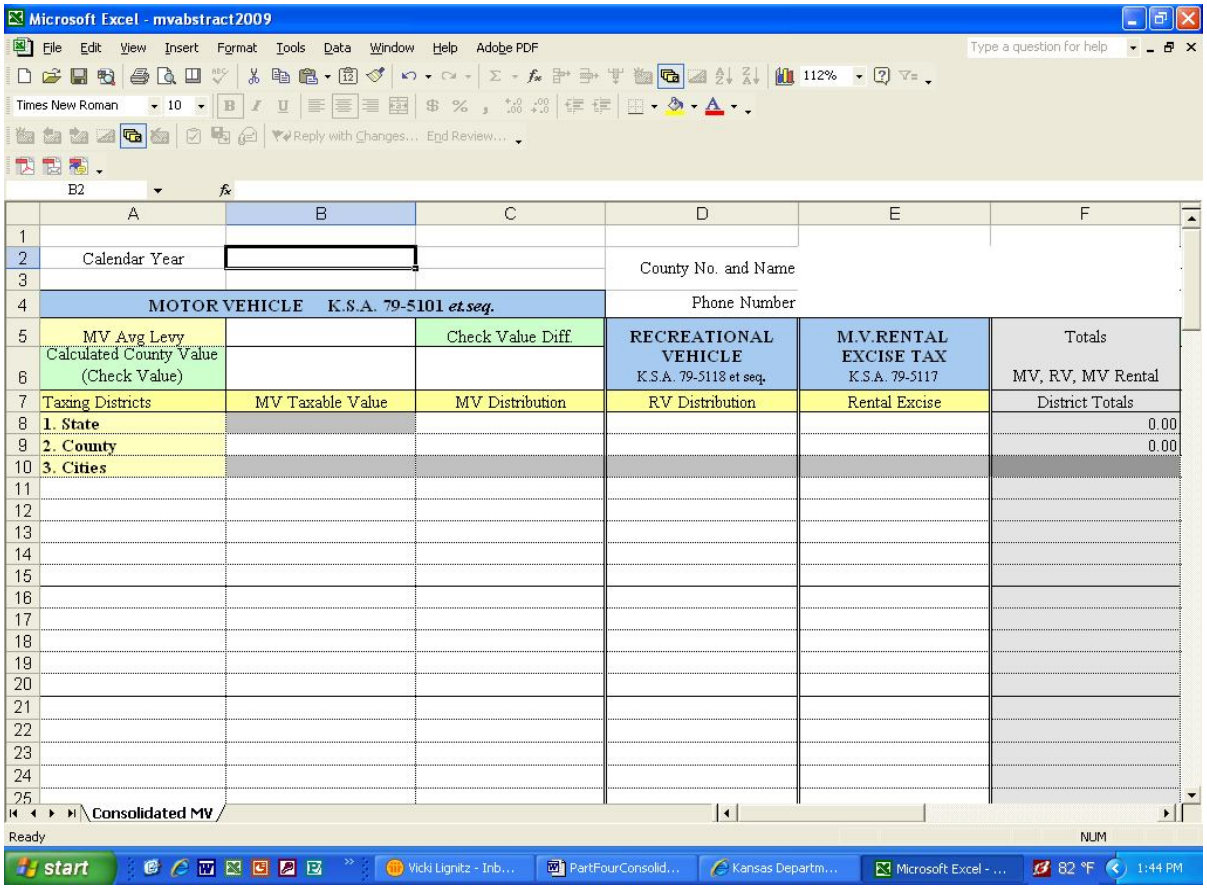
**Recreational Vehicles: K.S.A. 79-5118 to 79-5125**

Report of the distribution of tax levied.

**Rental Excise Tax: K.S.A. 79-5117**

Report of the apportionment and distribution of moneys received from the 3.5% of gross receipts from the rental or lease of certain motor vehicles.

The Consolidated Motor Vehicle Abstract allows the county clerk to report value and/or taxes for Article 51 (tag & tax) motor vehicles, rental excise tax, and the recreational vehicle taxes. The consolidated motor vehicle abstract was designed using Microsoft® Excel and is used to report the required information pursuant to K.S.A. 79-1806 (b).




Screen shot of Consolidated MV Abstract

http://www.ksrevenue.org/pvdabstract.html

Follow the instructions in the balloon when you place your cursor on the link.

The motor vehicle portion of the consolidated abstract reports the value, tax and distribution. The report is certified by the county clerk and submitted to the Division of Property Valuation during the month of January. The report includes the valuation and tax collected during the previous calendar year of all motor vehicles required to be registered under the provisions of K.S.A. Chapter 79-5101 through 5116. The abstract form is revised as necessary to incorporate changes required by statute.

## DUTIES OF COUNTY OFFICIALS

K.S.A.79-5108(c) contains the duties of county officials.

1. The county treasurer is required to file, at least once a week, with the county clerk that portion of all motor vehicle registration applications showing the tax situs and other information relating to taxation.
2. The county clerk is required to prepare a total of <u>six distributions</u> for the county treasurer.
3. The county clerk shall submit, in a timely manner, to the county treasurer a motor vehicle tax distribution abstract prior to each date the county treasurer makes a distribution, and by December 15 for any tax distribution to be made in the month of December.
4. The December distribution for the state is not sent in until the January 20 distribution.
5. Dates for <u>distribution to the state</u> pursuant to K.S.A. 79-5109 are as follows:

| | |
|---|---|
| March 20 | January and February |
| June 5 | March, April and May |
| September 20 | June, July and August |
| October 31 | September and personal property delinquent tax collections |
| January 20 | October, November, and December |

K.S.A. 79-5109(a) **Allocation and distribution of tax receipts**.

> "All moneys received from taxes levied upon motor vehicles under the provision of K.S.A. 79-5101 to 79-5115, inclusive, and amendments thereto shall be allocated to the tax levy unit in which the tax situs of each motor vehicle is located. The term "tax levy unit" means an area within a county the tangible property of which is subject to the same total tax levies, levied by the same taxing subdivisions of the state. Moneys allocated to such tax levy units shall be distributed among the state and all taxing subdivisions levying taxes against tangible property within such unit

in the proportion prescribed by K.S.A. 79-5111 and amendments thereto for estimating the amounts thereof for budgeting."

**NOTE**: Any tax unit is either urban (city) or rural (township). There may be instances when a vehicle is located in a rural tax unit whereby the township does not have a levied budget. The abstract form would have value posted in the "MV Taxable Value" column for the township, but the township would show "zero" tax dollars in the "MV Distribution" column.

## Valuation

The annual motor vehicle abstract that the county clerk prepares for the Division of Property Valuation (PVD) requires the county clerk to report the motor vehicle valuation for the county, cities, townships, and school districts. To calculate the valuation in a tax unit the following formula is used.

$$\frac{\text{Total tax collected in tax unit}}{\text{Motor Vehicle county levy}} = \text{Valuation in tax unit}$$

$$\frac{\$21{,}456.98}{.087998} = 243{,}835$$

Tax Unit 006 has a total of six districts. Each district will have a value of 243,835.

Example of two different tax units:

| **TU 006** | 21,456.98 / .087998 | = 243,835 (value) | **TU 150** | 27,985.15 / .087998 | = 318,020 (value) |
|---|---|---|---|---|---|
| **Districts** | **Value** | | **Districts** | **Value** | |
| State | 243,835 | | State | 318,020 | |
| County | 243,835 | | County | 318,020 | |
| Smallest City (3rd class) | 243,835 | | Kindred Township | 318,020 | |
| Kindred Township Gen | None | | USD General Fund | None | |
| USD General Fund | None | | USD All Other | 318,020 | |
| USD All other | 243,835 | | Regional Library | 318,020 | |
| Regional Library | 243,835 | | Cemetery | 318,020 | |
| Fire District | 243,835 | | Fire District | 318,020 | |

Consider the following when filing your motor vehicle abstract.

1. The total motor vehicle valuation is used for the county. You are not required to report the valuation for the state on the motor vehicle abstract as it is the same valuation as the county.
2. A tax unit is either in a city or a township. The sum of city and township valuations will equal the total valuation in the county.
3. Each tax unit will have a school district; therefore the total valuation of the school districts will equal the total valuation in the county.

K.S.A. 79-5109(b)...**payment of tax receipts to the state**.

> "The county treasurer shall remit all moneys allocated and credited to the state from the proceeds of taxes levied upon motor vehicles to the state treasurer as provided in this subsection. The county treasurer shall distribute to the state treasurer on or before January 20, March 20, June 5, September 20, October 31 of each year, **all** such taxes allocated and credited to the state from the proceeds of taxes collected through the month prior to the month of the distribution date. Upon receipt of such moneys the state treasurer shall deposit the same in the state treasury as follows:

| Fund | Distribution Prior to 2004 | Distribution 1/1/04 through 12/31/04 | Distribution Beginning 2005 |
|---|---|---|---|
| KS Educational Building | 2/3 | 40% | 2/3 |
| State Institutional Building | 1/3 | 20% | 1/3 |
| State General | - 0 - | 40% | - 0 - |

**AUDIT NOTE:** We receive a distribution report from the state treasurers' office after each distribution date. The final state report is generated after the January 20 distribution and a comparison is then made from the state report to the county abstract. We contact any county that has a major difference between these two reports.

| **MOTOR VEHICLE K.S.A. 79-5101 *et.seq.*** | | | | | |
|---|---|---|---|---|---|
| MV Avg. Levy | | Check Value Diff. | **RECREATIONAL VEHICLE** K.S.A. 79-5118 et seq. | **M.V.RENTAL EXCISE TAX** K.S.A. 79-5117 | Totals MV, RV, MV Rental |
| Calculated County Value (Check Value) | | | | | |
| Taxing Districts | MV Taxable Value | MV Distribution | RV Distribution | Rental Excise | District Totals |
| **1. State** | | | | | 0.00 |

## DISTRIBUTION OF COLLECTED TAX
### K.S.A. 79-5105

The **county average levy** is calculated utilizing the county general ad valorem total tangible tax dividing by the county total tangible assessed real, personal and state assessed valuation from each county certified November abstract (excluding any late filing personal property penalty value or tax, and any state assessed penalty value or tax). **This calculated county average levy is not the levy you use to calculate the taxes due on motor vehicles**.

The **motor vehicle average levy** is calculated by using the county average levy and adjusting the levy to compensate for the percentage decrease of the general property taxes levied by school districts pursuant to K.S.A. 72-6431 as required by K.S.A. 79-5105. The **motor vehicle average levy** is used to calculate the taxes due on every motor vehicle as defined in K.S.A. 79-5101. See the chart below to note the percentage decreases to the USD general fund levy.

Use column (1) below to note the levy year used for distribution of the collected taxes in the year noted in column (2). Column (6) is the levy used for the USD general fund distribution.

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| Average Levy Certification Year | Collection Year | School General Fund Levy K.S.A. 72-6431 | % Decrease pursuant to K.S.A. 79-5105 | School Gen. Fund Levy **Reduction** | School General Fund Distribution Levy |
| 2008 | 2010 | **20** | 100.00 | **20** | NONE |
| 2009 | 2011 | **20** | 100.00 | **20** | NONE |

**NOTE:** The column headers on the **Motor Vehicle County Levy Certification** assist you in recognizing the year of distribution and the year of collection. The year in the **Avg. County Levy** column has the actual calculated average county levy and is the levy year used for distribution. The year in the **Motor Vehicle Co. Avg. Levy** column is the collection year and depicts the statutory adjusted average county levy to use for collection.

**Distribution Year / Collection Levy & Year**

| County | **2008** Avg. County Levy | **2010** Motor Vehicle Co. Avg. Levy |
|---|---|---|
| Allen | 0.142809 | .122809 |

To access the current Motor Vehicle County Levy Certification, follow the instructions in the balloon when you place your cursor on the following link **http://www.ksrevenue.org/pvdptmemos.html**.

K.S.A. 79-5110. **Apportionment of moneys among tax levy funds: time for crediting.** Moneys received by taxing subdivisions from taxes levied under the provisions of K.S.A. 79-5101 *et seq.* shall be apportioned to each tangible property tax levy fund of each taxing subdivision in the proportion that the same was budgeted.

The collection year is the current year. Two years prior to the current year is the distribution levy year. For example: If the collection year is 2009 then the levy year used for distribution would be 2007.

| | A | B | C | D | E |
|---|---|---|---|---|---|
| 1 | Tax Unit 001 | | | Taxes Collected | $21,456.98 |
| 2 | District (1) | 2007 Levies *Distribution* (2) | USD General Fund Reduction (3) | Adjusted 2007 Levies *Distribution* (4) | *Distribution* of Taxes Collected (5) |
| 3 | State | 1.500 | | 1.500 | 365.75 |
| 4 | County | 40.231 | | 40.231 | 9,809.72 |
| 5 | City (3rdClass) | 11.393 | | 11.393 | 2,778.01 |
| 6 | Township | 5.655 | | 5.655 | 1,378.89 |
| 7 | USD General Fund | 20.000 | -20.000 | 0.000 | 0.000 |
| 8 | USD Other Funds | 27.849 | | 27.849 | 6,790.56 |
| 9 | Cemetery | 1.370 | | 1.370 | 334.05 |
| 10 | Total | 107.998 | -20.000 | 87.998 | $21,456.98 |

The chart is an example of a distribution of the tax collection in one tax unit. There are two formulas that can be used to manually distribute the collection of $21,456.98 to all districts with a levy two years prior to the actual collection.

**Formula 1:**

The total tax collected in a tax unit divided by the total adjusted levy equals the dollars per mill that is then multiplied times the district levy. **Note** the two examples below use information from the chart above.

$\frac{\$21,456.98}{87.998}$ = $243.834860 per mill x 1.5 (State levy) = $365.75

$\frac{\$21,456.98}{87.998}$ = $243.834860 per mill x 40.231 (County levy) = $9,809.72

**Formula 2:**

The district levy is divided by the total adjusted levy which equals a factor that is multiplied by the total dollars collected in the tax unit. The result is the amount of tax dollars distributed to the district. **Note** the two examples below use information from the chart on the previous page.

$\frac{1.5}{87.998}$ = .0170458 x $21,456.98 = $365.75 (State)

$\frac{40.231}{87.998}$ = .457181 x $21,456.98 = $9,809.72 (County)

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**Excel Method**

Either formula 1 or 2 can be used in an Excel spreadsheet to accomplish the distribution by entering a calculation in a cell. Using the numbers for rows and letters for columns the following formulas can be written:

Formula 1: =SUM($E$1/$D$10)*D3

Formula 2: =SUM(D3/$D$10)*$E$1

After one of the calculation formulas is placed in cell E3, ENTER the formula, and check the answer. Enter back in the cell, place the cursor in the small square in the lower right corner and when the cursor changes to a cross bar you will click, hold and drag the formula down in the rest of the district cells. Total the distribution column and check this total and compare it to the total amount of tax collected in this tax unit.

## Estimating Motor Vehicle Tax for Budgets

K.S.A. 79-5111. **County treasurer to estimate and notify state and taxing subdivisions of distributions; budgeting and forms.** For the purpose of preparing budgets, the county treasurer of each county shall estimate the amount of money the state, county and each taxing subdivision in the county will receive during the ensuing budget year from taxes levied under the provisions of K.S.A. 79-5101 et seq. The amount estimated to be received by the state, county and each taxing subdivision shall be that portion of the total amount estimated to be received by the state, county and all taxing subdivisions which is equal to the proportion which the general ad valorem property tax levies of the state, county and each taxing subdivision in the county utilized in computing the county average tax rate for the purposes of K.S.A. 79-5105, and amendments thereto, bear to the sum of all such tax levies of the state, county and all taxing subdivisions in the county made in the preceding year for expenditure in the current year. On or before May 10 of each year the county treasurer of each county shall notify the clerk and the treasurer of each taxing subdivision of the total amount in dollars which it is estimated such subdivision will receive during the ensuing budget year from the receipts from such tax. In

the case of the state, such notice shall be given to the director of accounts and reports. The amount estimated to be received by taxing subdivisions from receipts from such tax shall be apportioned among the general ad valorem property tax funds of such subdivisions in the proportion that the amount levied for each such fund in the preceding year for expenditure in the current year bears to the total amount levied for all of such funds in such year and shall be set out separately as an item of income for each such fund. The director of accounts and reports shall make suitable provision in the budget forms to be used by such subdivisions for calculating this apportionment and listing income received from taxes levied under the provisions of this act. History: L. 1979, ch. 309, § 11; L. 1981, ch. 381, § 4; L. 1982, ch. 427, § 3; L. 1995, ch. 253, § 2; July 1.

The estimate made by the **county treasurer** does not need to be broken out by funds. The **county clerk** may assist the **county treasurer** in preparing the motor vehicle estimate for the May 10 certification for budgets. The estimate can be prepared as soon as the director of property valuation has certified the "motor vehicle levy" to the county which is accomplished as soon as all county November abstract certifications are received and audited by our division.

The Division of Property Valuation certifies the appropriate "motor vehicle county levies" to the Division of Motor Vehicles, County Appraiser, County Clerk and County Treasurer. The certified motor vehicle county levy will be used when making the estimate of tax collection for budget purposes.

Beginning with the 2002 budget estimate you will no longer need to use an “assessment value adjustment factor”.[1] The text and chart deleted.

**Motor Vehicle Amendments**

K.S.A. 79-2004a was amended in 2004 changing the date for the second half payment of ad valorem tax from June 20 to May 10. A June 5 distribution date was added and the May 20 and July 20 distribution dates were eliminated.

The county treasurer, on or before October 31, January 20, March 20, June 5 and September 20 of each year, shall distribute to the state treasurer all such taxes allocated and credited to the state from the proceeds of taxes collected through the month prior to the month of the distribution date.

[1] Assessment rates are all 20% beginning with the 2000 calendar year pursuant to K.S.A. 79-5105(b).

## RECREATIONAL VEHICLE ABSTRACT

K.S.A. 79-5118 *et seq.*

Legislation in 1994 was passed to change the method of taxation for all recreational vehicles as defined in K.S.A. 79-5118, and amendments thereto. Recreational vehicles are no longer subject to property or ad valorem taxes levied under any other law of the state of Kansas or any resolution or ordinance of any taxing subdivision.

The tax imposed on every recreational vehicle pursuant to K.S.A. 79-5120 as follows:

| | |
|---|---|
| (1) | $70 plus $.90 cwt. for a model year five years or less prior to the calendar year of registration; |
| (2) | $50 plus $.70 cwt. for a model year six to 10 years prior to the calendar year of registration; |
| (3) | $30 plus $.50 cwt. for a model year 11 years or more prior to the calendar year of registration, except |
| (4) | $30 tax on any recreational vehicle the model year of which is 1981 or earlier. |

The amount of tax due is paid to the county of registration and the county of registration indicates the tax situs. The recreational vehicle application includes a space for the addition or inclusion of information by the taxpayer, which is necessary for the determination of the tax situs of the RV.

The **county treasurer** files that portion of the recreational vehicle registration application that exhibits the tax situs and other pertinent information relating to the taxation with the **county clerk** at least once each week. The county clerk submits a tax distribution abstract to the **county treasurer** showing the total taxes collected under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, to be distributed to the state and each taxing subdivision in the county (including the county as a taxing subdivision).

### ALLOCATION AND DISTRIBUTION OF TAX RECEIPTS

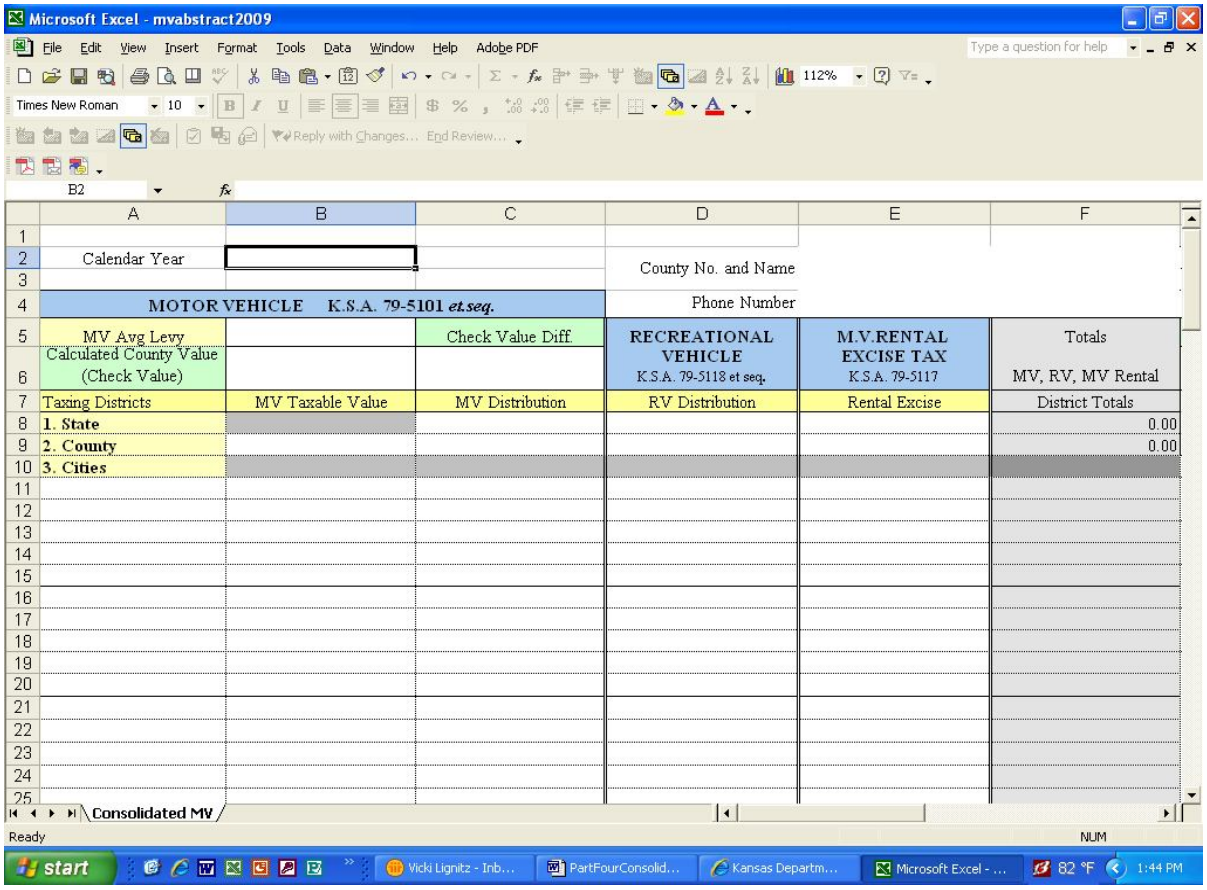
Pursuant to K.S.A. 79-5123 the allocation and distribution of tax receipts is made in the same manner as provided for motor vehicles K.S.A. 79-5109. The tax is apportioned among and credited to tax levy funds in the same manner as provided in K.S.A. 79-5110.

## BUDGET ESTIMATES

The **county treasurer** shall prepare estimates and notify taxing subdivisions of distribution for the purpose of budget preparation in the same manner pursuant to K.S.A. 79-5111.

## ABSTRACT OF TAX AND DISTRIBUTION

Pursuant to K.S.A. 79-1806 (b) "the **county clerk** of each county shall report to the director of property valuation the total amount of taxes levied within the county upon motor vehicles under the provision of article 51 of chapter 79 of the Kansas Statutes Annotated." The consolidated motor vehicle abstract (Form PV98-AB-01 Revised 6/2007) is used to report the recreational vehicle tax and the distribution thereof.




Screen shot of Consolidated Motor Vehicle Abstract

http://www.ksrevenue.org/pvdabstract.html

To access the current version place the cursor over the above link and press the **Control** ^ key plus click. Next right click on the Form and 'Save target as.' Print the MV instructions, which are in portable document format (pdf), by clicking on the 'Instructions' link on the web page. Adobe Reader will launch for viewing and printing the instructions.

The county clerk and treasurer should be aware of the fact that the excise rental tax is collected at a rate of 3.5% upon the gross receipts received from the rental or lease of a motor vehicle, U-Haul, Hertz and other such rentals.

Section (c) of the statute states the manner in which the money is collected and remitted.

> K.S.A. 79-5117 "(c) The director of taxation shall remit daily to the **state treasurer** all moneys collected from the tax imposed by this section. Upon receipt thereof, the **state treasurer** shall deposit the entire amount thereof in the state treasury. On June 30 and November 30 of each year, the **state treasurer** shall remit to the **county treasurer** of each county wherein a transaction taxable pursuant to this section took place, all moneys attributable to such transaction. Upon receipt thereof, each **county treasurer** shall apportion and distribute all moneys received to all tax levy units of the county in the same manner as provided by K.S.A. 79-5110 and 79-5111 and amendments thereto."

## APPORTIONMENT

The county treasurer receives the appropriate information from the Director of Taxation regarding the business name, mailing and location address of the business and the amount of excise tax remitted by the business. The county follows the apportionment requirements as noted in K.S.A. 79-5110 and credits all funds of each taxing subdivision based on the tax situs of the business involved with the remittance.

**Example:** If the location address of the named business is in tax unit 004 in your county, all districts in this tax unit will share in the apportionment of the collected excise tax in the same manner as provided by K.S.A.79-5110 and 79-5111.

## REPORT TO COUNTY CLERK

The State Treasurer's Office electronically transmits the monies paid from the Rental Motor Vehicle Excise Tax Fund to the **Treasurer** of each county or city twice a year. The division of property valuation receives a copy of the rental excise tax remitted to each **treasurer** from the director of taxation.

## ABSTRACT

The county clerk utilizes the consolidated motor vehicle abstract form (Form PV98-AB-01 Revised 6/2007) to report the total rental excise tax and distribution to the director of property valuation. This abstract form is certified electronically, and signed by the **county clerk** and **county treasurer** pursuant to the instructions.

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## 16M and 20M TAGGED VEHICLE ABSTRACT

K.S.A. 79-5105a **History:** L. 1997, ch. 187, § 5; L. 1998, ch. 140, § 3; Jan. 1, 1999

Motor vehicles registered with 16M or 20M tags will be valued and taxed according to the provisions of K.S.A. 79-5105 *et seq.*, and amendments thereto. The computed tax will be paid at the time required by K.S.A. 79-2004a, and amendments thereto, and such section is applicable to the collection of the required tax.

The 1998 Legislative session amended K.S.A. 79-5105a, stating:

> On and after January 1, 1999, K.S.A. 79-5105a is hereby amended to read as follows: "Notwithstanding any other provision of law to the contrary, for tax year 1998, *and for each tax year thereafter*, the amount of personal property tax imposed upon motor vehicles having a gross vehicle weight of more than 12,000 pounds but less than 20,001 pounds, shall be computed in accordance with the provisions of K.S.A. 79-5101 *et seq.*, and amendments thereto, but shall be required to be paid at the time required by K.S.A. 79-2004a, and amendments thereto, and the provisions of such section shall be applicable to the collection thereof."

As a result of the 1998 legislation, VIPs no longer processes the taxation and collection of vehicles registering with a 16/20M-weight tag. The valuations of these vehicles are not used in setting any ad valorem levies; and therefore are removed from the personal property roll. This property is taxed in accordance with K.S.A. 79-5101 *et seq*. Use the following procedures:

| | | |
|---|---|---|
| 1. | Valuation: | The county appraiser will value all motor vehicles falling into this classification of personal property by using the valuation chart in the "Personal Property Guide". The valuation chart can be computerized to assist with the valuation of this property.<br><br>~ All vehicles that are **1980** and older will have a stated minimum value for each county that will calculate a minimum tax which will always be adjusted to $12.<br><br>~ All vehicles that are **1981** and newer that has a county minimum value that will calculate a minimum tax which will always be adjusted to $24.<br><br>The minimum value will change annually to compensate for the change in the mill levy used to determine the required minimum tax. |
| 2. | Late filing penalty: | The 16/20M property is classified as personal property that will be claimed by taxpayers on a personal property form listing all personal property that is required by law to be listed. The time of filing is on or before March 15 pursuant to K.S.A. 79-306. (April 1st for mineral leasehold interests.) |

| | |
|---|---|
| | The penalty for late filing of or failure to file said property statement shall follow K.S.A. 79-1422. After the assessed valuation has been ascertained, a percentage of value will be added as a penalty value for all property required to be listed on the property statement. The penalty value will remain separate from the value of the property. |
| 3. Appraisers Certification by June 15: | K.S.A. 79-1467. On or before June 15, the county appraiser will transmit the value of all personal property to the county clerk. The 16/20M tagged vehicles will be a separate certification and shall provide all necessary information needed to generate a tax statement. This includes:<br>1. name and address of owner;<br>2. identification of property by year, make, model and VIN;<br>3. location of property by tax unit identifier; and<br>4. appraised value of each identified truck. |
| 4. Taxable Value: | The taxable value is determined by multiplying the value determined by the appraiser by 30% during calendar year 1995, 28.5% during 1996, 26.5% during 1997, 24.5% during 1998, 22.5% during 1999, and 20% during all calendar years thereafter pursuant to K.S.A.79-5105 (b)(3).<br><br>The **minimum tax of $12 or $24** will always be a required criterion when the vehicle meets the minimum tax requirement pursuant to K.S.A. 79-5105 (a). |
| 5. Tax: | The tax will be calculated using the adjusted "county average tax rate" used for vehicles under the provisions stated in K.S.A. 79-5105(c). See the adjustment chart on page 40.5 to determine the change in the school district general fund levy used for motor vehicle distribution.<br><br>**NOTE**: After all certifications of county value and tax as of November 1st have been transmitted and audited to the division of property valuation, the motor vehicle county levy is certified to the director of motor vehicles, secretary of revenue, and all county clerks, appraisers, and treasurers . The certification of the motor vehicle county levy is concluded on or before February 10th of the following year. This levy will be used in the second calendar year before the calendar year in which the owner's full registration year begins.<br><br>For example: A 16/20M tagged vehicle full registration year begins in 2008, therefore the 2006 adjusted county average levy (2008 motor vehicle levy) would be used. |
| 6. July 15th Certification: | K.S.A. 79-1604. An abstract of the assessment roll for 16/20M vehicles includes only those motor vehicles assessed as of the date the abstract is prepared previous to transmitting to the director of property valuation. "Any vehicles acquired, purchased, traded or sold during the time the abstract is being prepared and until September 1, will be |

assessed and added or subtracted from the original assessment roll." The July abstract certification includes a separate record layout for the 16/20M trucks. From the 16/20M data file you will print an abstract form which requires your signature, date and seal pursuant to the July abstract instructions.

7. Proration:

K.S.A.79-306d (c) Motor vehicles that have been acquired, purchased, traded or sold after January 1 and prior to September 1 of any year will be valued by dividing the value of the vehicle by twelve to arrive at a monthly value. The value will then be determined as follows:

(1) Acquired vehicle and not a replacement vehicle - the monthly value will be multiplied by the number of months or fractions thereof remaining in the calendar year.

(2) Replacement vehicle - the monthly value is multiplied by the number of full calendar months that each vehicle is owned. The number of months used for each vehicle will add up to a full year.

**NOTE:** Prorated minimum value 1980 and older vehicles will calculate a minimum tax of $1per month. Prorated minimum value replacement vehicles 1981 and newer will calculate a minimum tax of $2 per month.

8. Vehicles sold and not replaced:

K.S.A. 79-306d (f) Whenever a vehicle is sold and not replaced, a monthly value will be ascertained and multiplied by the number of months or fractions thereof in the calendar year that such vehicle is owned. This could occur after the September 1 date noted in item 7 above. Minimum valued vehicles would follow procedures as stated above.

9. Canceled tax:

K.S.A. 79-344. (a) Whenever the aggregate amount of tax owed on tangible personal property by any taxpayer is less than $5, such tax shall be canceled and no personal property tax statement shall be issued. For the 16/20M-vehicle roll, only vehicles that have been prorated will possibly fall into this category.

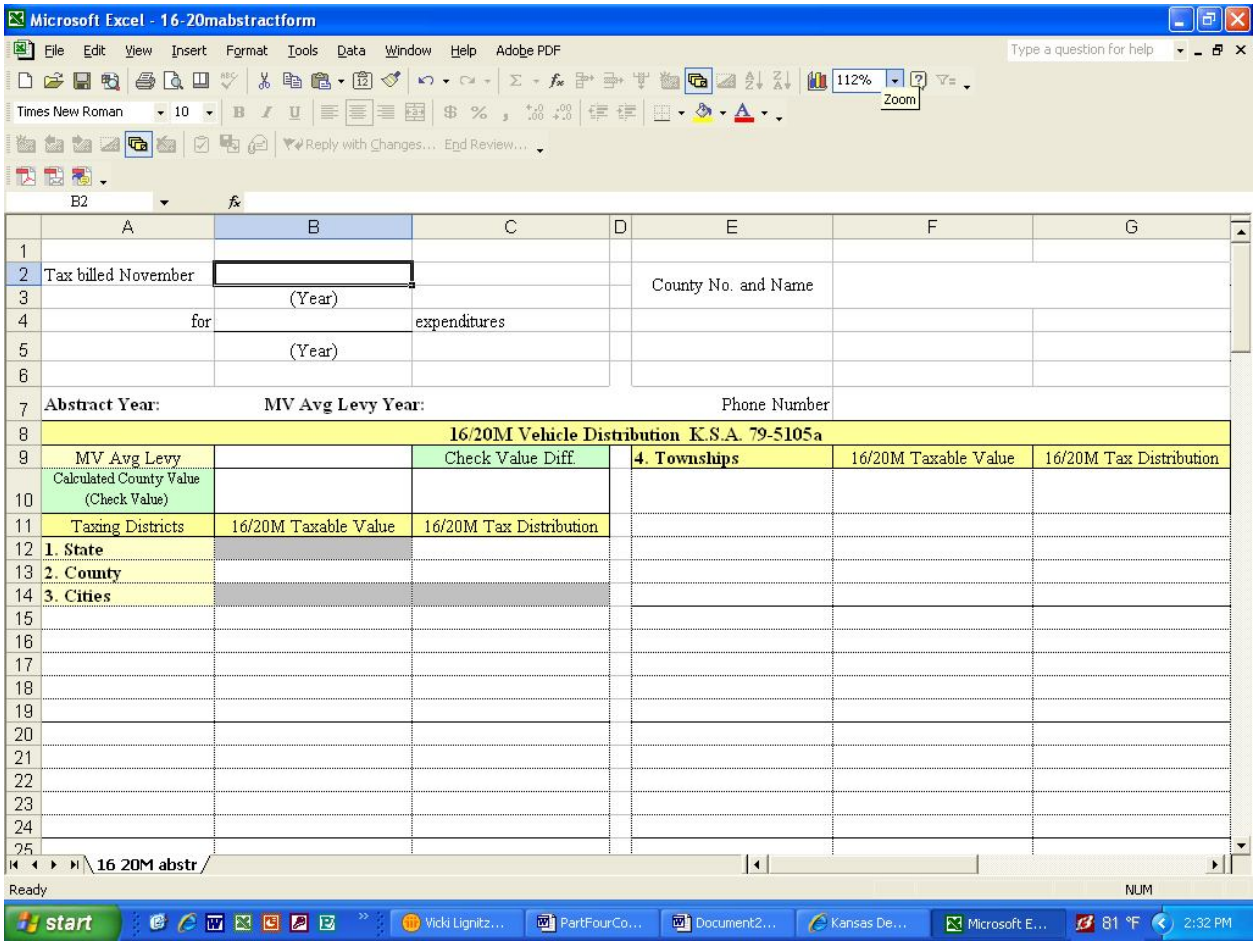
10. Tax roll:

K.S.A. 79-1803. The 16/20M personal property tax roll will be certified to the county treasurer for collection on or before November 1.

11. November 15th abstract of value, tax, and levy, and **distribution**:

K.S.A. 79-1806. The November abstract certification includes a separate record layout for 16/20M trucks. From the 16/20M data file you will print a summary abstract which requires your signature, date and seal pursuant to the November abstract instructions. The record layout information includes the county number; taxing unit; assessed value; penalty value; canceled tax; and motor vehicle levy. The 16/20M **distribution of tax** is reported on an abstract designed using Excel. The Excel file and instructions are available on our web page.

| | |
|---|---|
| | The URL is: http://www.ksrevenue.org/pvdabstract.html. |
| 12. Tax collection: | K.S.A. 79-2004a. The time of payment for the 16/20M tax is the same as all other personal property with the full or first ½ due on or before December 20 of each year and the remaining ½ due on or before May 10 of the next year. All personal property collection and delinquent rules will be followed.<br><br>K.S.A.79-5109 (a). "All moneys received from taxes levied upon motor vehicles under the provision of K.S.A.79-5101 to 79-5115, … shall be allocated to the tax levy unit in which the tax situs of each motor vehicle is located." |
| 13. Distribution: | K.S.A. 79-5109 and 79-5110. Monies allocated to the tax levy unit where each motor vehicle is located shall be distributed among all taxing subdivisions levying taxes within the tax unit in the proportion prescribed by K.S.A.79-5111. Monies received by taxing subdivisions from taxes levied under the provisions of K.S.A. 79-5101 *et seq.* shall be apportioned to each tangible property tax levy fund of each taxing subdivision in the proportion that the same was budgeted.<br><br>The 2008 tax roll distribution for the 16/20M vehicles will use the 2006 taxing subdivision levies for 2009 expenditures.<br><br>Example: The budget estimate made in 2008 for 2009 expenditures utilizes the 2008 motor vehicle levy, which is the adjusted 2006 "county average levy".<br>Pursuant to K.S.A. 79-5105, this adjustment eliminates the general property taxes levied by school districts pursuant to K.S.A. 72-6431. Unless changed by statute, no distribution is made to the USD general fund. |



| | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | Tax billed November | | | | County No. and Name | | |
| 3 | | (Year) | | | | | |
| 4 | for | | expenditures | | | | |
| 5 | | (Year) | | | | | |
| 6 | | | | | | | |
| 7 | **Abstract Year:** | **MV Avg Levy Year:** | | | Phone Number | | |
| 8 | **16/20M Vehicle Distribution K.S.A. 79-5105a** | | | | | | |
| 9 | MV Avg Levy | | Check Value Diff. | | **4. Townships** | 16/20M Taxable Value | 16/20M Tax Distribution |
| 10 | Calculated County Value (Check Value) | | | | | | |
| 11 | Taxing Districts | 16/20M Taxable Value | 16/20M Tax Distribution | | | | |
| 12 | **1. State** | | | | | | |
| 13 | **2. County** | | | | | | |
| 14 | **3. Cities** | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
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| 22 | | | | | | | |
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| 24 | | | | | | | |
| 25 | | | | | | | |

Screen shot of 16/20M Tagged Vehicles Distribution Abstract

http://www.ksrevenue.org/pvdabstract.html

Follow the instructions in the balloon when you place your cursor on the link.

## 16/20M TAGGED VEHICLE BUDGET ESTIMATES

On or before May 10 each year, the county treasurer requires information regarding an estimated tax dollar amount each taxing subdivision will receive during the subsequent budget year. The budget forms provided by Municipal Services have a line item identified for entering the 16/20M tagged vehicle estimated revenue.

Consider the following when calculating the estimate for the 2010 (next) year budget.

| | |
|---|---|
| 1. | Use the 2008 (prior) assessed valuation, without penalty, in the estimate process. |
| 2. | When calculating the estimated tax, use the 2009 motor vehicle county levy (current) certified to you in February of the preceding year. This levy has been adjusted removing the 20 mills for school general. |
| 3. | Use the 2007 levies to distribute the estimated tax. Remove the 20 mills for the school general fund before executing this estimated distribution. |
| 4. | The tax roll for 2009 (current) will include the 16/20M tagged vehicle tax statements listed and registered in 2009 (current). The tax collected will be distributed and used for the 2010 (next) year budgets. Remember to use the 2007 levies excluding the 20 mill school general fund levy to distribute the 2009 tax when it is actually collected. |

# NEIGHBORHOOD REVITALIZATION

K.S.A. 12-17,114 *et seq.*

The Kansas Neighborhood Revitalization Act became actual July 1, 1994. Numerous counties across the state have adopted a plan and implemented this act. The following is a brief synopsis of the act. If your county becomes involved with a neighborhood plan, the division is requesting a copy of the plan. An abstract form designed in Excel is required as part of the November 1st certification. This abstract reports the increment taxable valuation and tax rebate by taxing district.

*Definitions*:

**Municipality** - Definition means any county, township, city, municipal university, school district, community college, drainage district and any other taxing district or political subdivision of the state which is supported with tax funds.

**Neighborhood revitalization area** - three conditions of the described area-. One or more of the conditions as described in KSA 12-17,115 must exist and the rehabilitation should be necessary to protect the public health, safety or welfare of the residents of the municipality.

**Governing body** - means the governing body of any municipality.

**Increment** - means amount of ad valorem taxes collected from **real property** located within the neighborhood revitalization area in excess of the amount (base) which is produced from such property and attributable to the assessed valuation of such property prior to the date the neighborhood revitalization area was established.

Pursuant to K.S.A. 12-17,117 the governing body adopts a plan that should include the following information:

(1) A legal description of the real estate forming the boundaries of the proposed area and a map depicting the existing parcels of real estate;

(2) the existing assessed valuation of the real estate in the proposed area, listing the land and building values separately;

(3) a list of names and addresses of the owners of record of real estate within the area;

(4) the existing zoning classifications and district boundaries and the existing and proposed land uses within the area;

(5) any proposals for improving or expanding municipal services within the area including, but not limited to, transportation facilities, water and sewage systems, refuse collection, road and street maintenance, park and recreation facilities and police and fire protection;

(6) a statement specifying what property is eligible for revitalization and whether rehabilitation and additions to existing buildings or new construction or both is eligible for revitalization;

(7) the criteria to be used by the governing body to determine what property is eligible for revitalization;

(8) the contents of an application for a rebate of property tax increments;

(9) the procedure for submission of an application for a rebate of property tax increments ;

(10) the standards or criteria to be used when reviewing and approving applications for a rebate of property tax increments;

(11) a statement specifying the maximum amount and years of eligibility for a rebate of property tax increments; and

(12) any other matter deemed necessary by the governing body.

(b) Prior to declaring a building to be a dilapidated structure, the governing body shall do the following:

(1) Obtain a legal description of the property to be declared dilapidated;

(2) determine the assessed value of the property to be declared a dilapidated structure, with separate values established for the land and structure; and

(3) determine the owner of record of the structure.

The notice of a hearing shall be published at least once each week for two consecutive weeks. Following the hearing the governing body may adopt the plan.

1. Governing body shall create a **neighborhood revitalization fund** to finance the redevelopment of designated area and to provide rebates authorized. Money may be budgeted and transferred to fund that may lawfully be used for such purposes.

2. Moneys credited to such fund from annually budgeted transfers shall not be subject to the provisions KSA 79-2925 through 79-2937. The budget shall show expenditures for the information of taxpayers. Money in the neighborhood revitalization fund can be invested (KSA 10-1310) and interest credited to the fund.

3. If money is not needed for the purpose as budgeted or transferred the money can be retransfered and then the money is subject to the budget laws.

4. Increment ad valorem property taxes levied by the municipality resulting from improvements may be credited to the fund in order to return all or a part of the property increment to the taxpayer in the form of a rebate. "Applications for rebates shall be submitted in the manner and subject to the conditions provided by the revitalization plan adopted under K.S.A. 1999 Supp. 12-17,117 and amendments thereto.

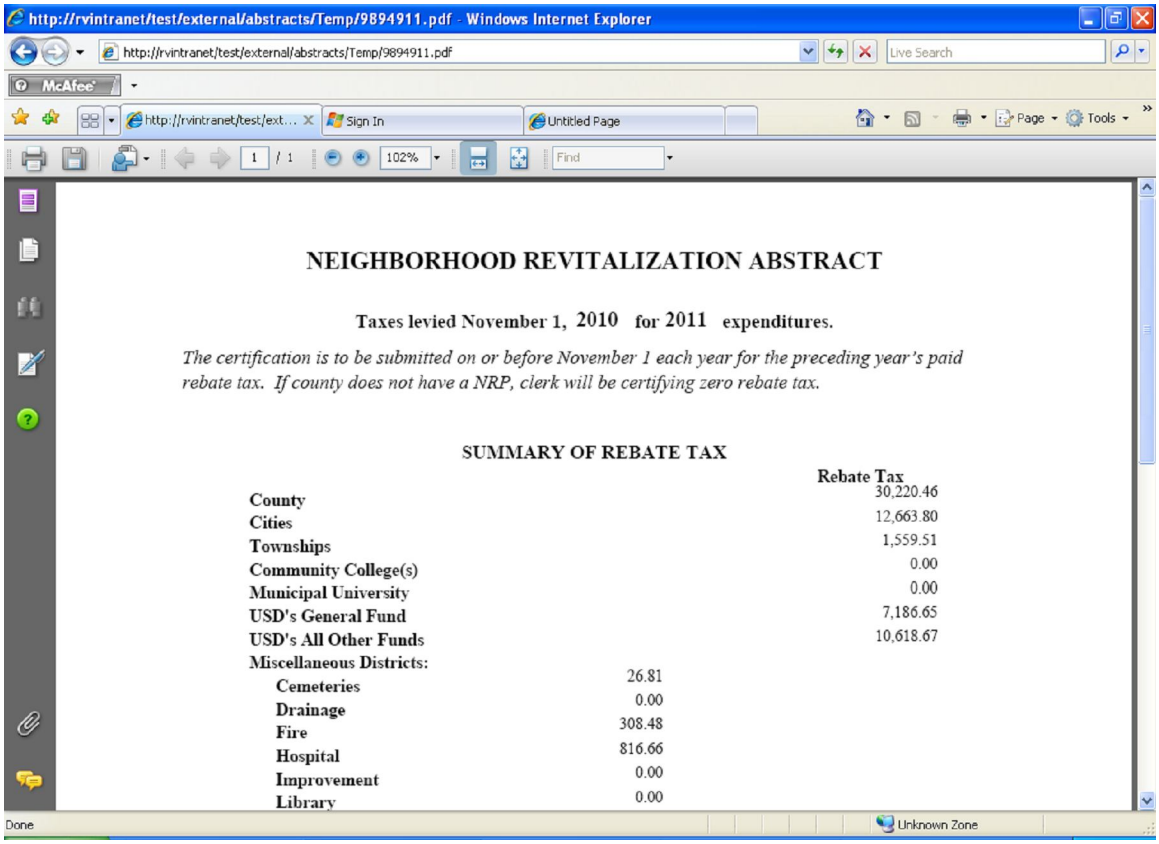
5. Upon approval of an application received hereunder the municipality shall rebate all or a part of incremental increases in ad valorem property tax resulting from the improvements.

6. Upon payment of taxes by the taxpayer, the rebate must be made within 30 days after the next distribution date.

## NEIGHBORHOOD REVITALIZATION ABSTRACT

The Neighborhood revitalization Abstract is a summary of the tax rebated and the associated assessed value in all or part of incremental increases in ad valorem property tax resulting from improvements to qualifying property pursuant to K.S.A.12-17, 114 through 12-17,120. The data of the uploaded or edited information will appear as a PDF.

All county clerks are required to file this abstract with the Division of Property Valuation even if your county does not have a Neighborhood Revitalization Program.



NEIGHBORHOOD REVITALIZATION ABSTRACT

Taxes levied November 1, 2010 for 2011 expenditures.

*The certification is to be submitted on or before November 1 each year for the preceding year's paid rebate tax. If county does not have a NRP, clerk will be certifying zero rebate tax.*

SUMMARY OF REBATE TAX

| | | Rebate Tax |
|---|---|---|
| County | | 30,220.46 |
| Cities | | 12,663.80 |
| Townships | | 1,559.51 |
| Community College(s) | | 0.00 |
| Municipal University | | 0.00 |
| USD's General Fund | | 7,186.65 |
| USD's All Other Funds | | 10,618.67 |
| Miscellaneous Districts: | | |
| Cemeteries | 26.81 | |
| Drainage | 0.00 | |
| Fire | 308.48 | |
| Hospital | 816.66 | |
| Improvement | 0.00 | |
| Library | 0.00 | |

Screen shot of the Neighborhood Revitalization Abstract

**http://www.ksrevenue.org/pvdabstract.html**

Follow the instructions in the balloon when you place your cursor on the link.

### Certification to State Commissioner of Education

K.S.A. 12-17,118(e) requires a certification from the county clerk of each county no later than November 1 of each year to the state commissioner of education regarding the incremental rebates made by school districts pursuant to K.S.A. 12,17-119 and amendments thereto. **The certification you make through the division will be transmitted to the state commissioner of education, which will satisfy this certification requirement.**

# DIGITAL BROADCAST EQUIPMENT TAX CREDIT

K.S.A. 79-2980 and 79-2981

In 2006, legislation was passed to provide television and radio broadcasters a personal property tax credit on digital equipment acquired prior to July 1, 2006. The credit is applied by the county treasurer to the personal property taxes owed by the radio and/or television broadcasters.

> K.S.A. 79-2980…"The digital television fraction shall be a fraction the numerator of which is the total number of digital television sets in the United States and the denominator of which is an amount representing the total television sets in the United States as of the assessment date. The digital television fraction will be determined on an annual basis based upon sales data reported by the consumer electronics association or other national organization acceptable to the department of revenue. The Kansas association of broadcasters shall provide, by July 1 of each year, to the department an estimate of the digital television fraction as of the preceding January 1. The department shall communicate such estimate to each county appraiser. The credit shall not be applicable to years after the federal communications commission has ended the broadcast of analog television signals by all full power commercial television stations in Kansas."

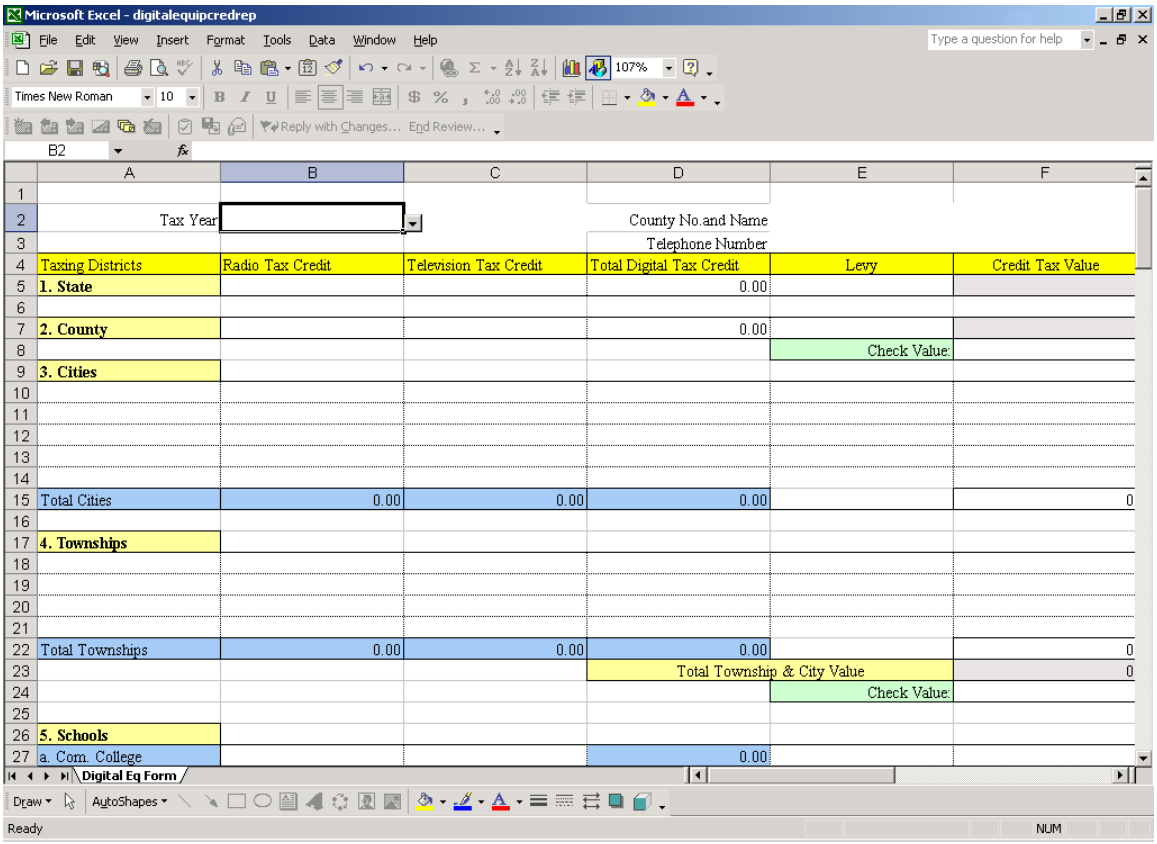
The county clerk is responsible for calculating the tax credit using:

1. The amount equal to the broadcaster's personal property taxes on digital television and/or radio equipment prior to July 2, 2006.
2. Multiplied by a specified percentage provided to the counties by the department of revenue. This percentage may be different for radio and/or television and from one year to the next.

The division of property valuation (PVD) will provide the fractions which have been converted to percentages for the applicable tax year in a memorandum mid-year. After you have calculated the tax credit, the county treasurer shall apply the tax credit to the collection of personal property tax. Any remaining taxes owed by the broadcaster will be collected and distributed in the established manner.

## Digital Broadcast Equipment Tax Credit Abstract

The county clerk is required to submit a Digital Broadcast Equipment Tax Credit Abstract with the other November 15th certification files to PVD. This abstract reports the distribution of the tax credit to the taxing districts (unit). All county clerks are required to submit this abstract regardless if there is a tax credit to report or not. The abstract form and instructions are available on the Abstract Section's web page.



| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | Tax Year | | | County No.and Name | | |
| 3 | | | | Telephone Number | | |
| 4 | Taxing Districts | Radio Tax Credit | Television Tax Credit | Total Digital Tax Credit | Levy | Credit Tax Value |
| 5 | **1. State** | | | 0.00 | | |
| 6 | | | | | | |
| 7 | **2. County** | | | 0.00 | | |
| 8 | | | | | Check Value: | |
| 9 | **3. Cities** | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | Total Cities | 0.00 | 0.00 | 0.00 | | 0 |
| 16 | | | | | | |
| 17 | **4. Townships** | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | Total Townships | 0.00 | 0.00 | 0.00 | | 0 |
| 23 | | | | Total Township & City Value | | 0 |
| 24 | | | | | Check Value: | |
| 25 | | | | | | |
| 26 | **5. Schools** | | | | | |
| 27 | a. Com. College | | | 0.00 | | |

Screen shot of the Digital Equipment Broadcast Tax Credit Abstract

Follow the instructions in the balloon when you place your cursor on the link.

http://www.ksrevenue.org/pvdabstract.html

## COMMERCIAL and BUSINESS MACHINERY and EQUIPMENT, RAILROAD and TELECOMMUNICATIONS TAX ASSISANCE REFUND

**NO LONGER IN EFFECT – ENDED IN 2011**

K.S.A. 2006 Supp. 79-2978 and 2006 Supp. 79-2979

In 2006, the Legislature passed HB 2583 which exempted commercial and industrial, telecommunications and railroad machinery and equipment (M & E) acquired by qualified purchase or lease made or entered into after June 30, 2006. Additionally, all equipment transported into Kansas after June 30, 2006 for the purpose of expanding an existing business or the creation of a new business is exempt.

HB 2583 created the Business Machinery and Equipment Tax Reduction Assistance Fund and the Telecommunications and Railroad Tax Reduction Assistance Fund. Monies transferred from these funds provide for a sliding five-year reimbursement "slider" to counties which experienced a reduction in the amount of ad valorem taxes levied on machinery and equipment.

Taxing subdivisions in the counties experiencing a reduction in taxes will receive a percentage of the difference from the base year (2005) taxes and the current tax year taxes. The calculation is based upon the difference between the amount of ad valorem taxes levied on commercial, industrial, telecommunication and railroad machinery and equipment by all taxing subdivisions in the county for tax year 2005 (base year) and the amount levied for the tax year of the apportionment (2007, 2008, 2009, 2010 or 2011) as certified by the county clerk to the director of property valuation on or before November 15th of the year of the apportionment.

Legislation passed in 2007 (HB 2044) required the subtraction from the taxes levied for the tax year of the apportionment the total ad valorem taxes levied by the county on commercial, industrial, telecommunications and railroad machinery and equipment that had been previously exempted or abated prior to July 1, 2006, pursuant to an industrial revenue bond exemption (K.S.A. 2006 Supp. 79-201a *Second*) or an economic development exemption (Article 11 Section 13 of the Kansas Constitution), and which such abatement or exemption expires after July 1, 2006.

Additionally, language was inserted to clarify the distribution of monies to the taxing subdivisions. The county treasurer will distribute according to the difference in total ad valorem taxes levied by such taxing subdivision for the tax year 2005 and the total ad valorem taxes levied by such taxing subdivision for the tax year of the apportionment, subject to the percentage reductions set forth in the statute (90% for tax year 2007; 70% for 2008; 50% for 2009; 30% for 2010; & 10% for 2011).

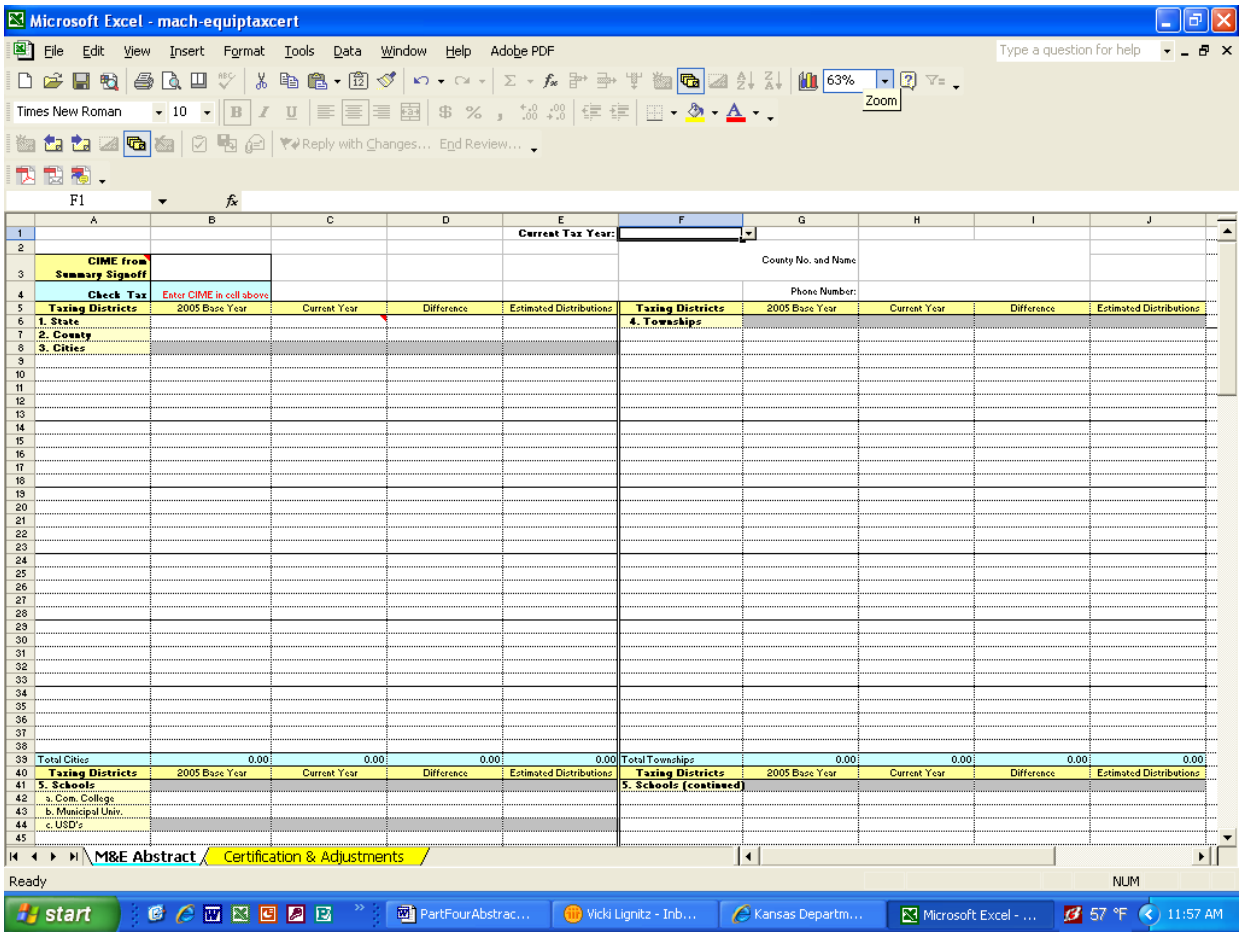
## Machinery and Equipment Tax Distribution Certification

As part of the November 15th certification the county clerk is required to submit a report (abstract) depicting the commercial and business machinery and equipment taxes (CIME) for the current year. The November summary report (sign-off) includes a field which indicates the taxes associated with the CIME. This total should agree or be close to the total taxes reported in the current tax year column on the Machinery and Equipment Tax Distribution Certification abstract.

**Exception:** Legislation requires the subtraction from the taxes levied for the tax year of the apportionment the total ad valorem taxes levied on commercial, industrial (CIME), telecommunications and railroad machinery and equipment previously exempted or abated prior to July 1, 2006, pursuant to an industrial revenue bond (IRBX) exemption (K.S.A. 2006 Supp. 79-201a *Second*) or an economic development exemption (EDX) (Article 11 Section 13 of the Kansas Constitution), and which such abatement or exemption expires after July 1, 2006.

The county clerk is required to obtain from the county appraiser a list of the entities and the value going back on the tax roll and the tax unit. Once the levies are established, the taxes can then be calculated and removed from the M&E Tax Distribution Certification. The list of entities, value and taxes should be submitted as part of the M&E Tax Distribution Certification form designed using Microsoft Excel®. From this listing the division is required to prepare a report for the house committee on taxation and the senate committee on assessment and taxation listing the entities, values and taxes not included in the tax refund assistance reimbursements.

> K.S.A. 79-2978…(f) "Before January 31 of 2007 through 2013, the secretary of revenue shall make a detailed report of amounts calculated as required pursuant to subsection (b) for each individual county and in aggregate for all the counties for the current year along with any projections for future years, amounts distributed to the counties pursuant to this section, the amount of ad valorem taxes on commercial and industrial machinery and equipment not included in the total ad valorem taxes for each tax year due to the fact that the tax liability of such machinery and equipment was abated or exempted prior to July 1, 2006, and such abatement or exemption expired after July 1, 2006, for each individual county and in aggregate for all counties and all other relevant information related to the provisions of this section, and shall present such report before such date to the house committee on taxation of the house of representatives and the senate committee on assessment and taxation of the senate for consideration by the legislature in making any appropriate adjustments to the provisions of this section."

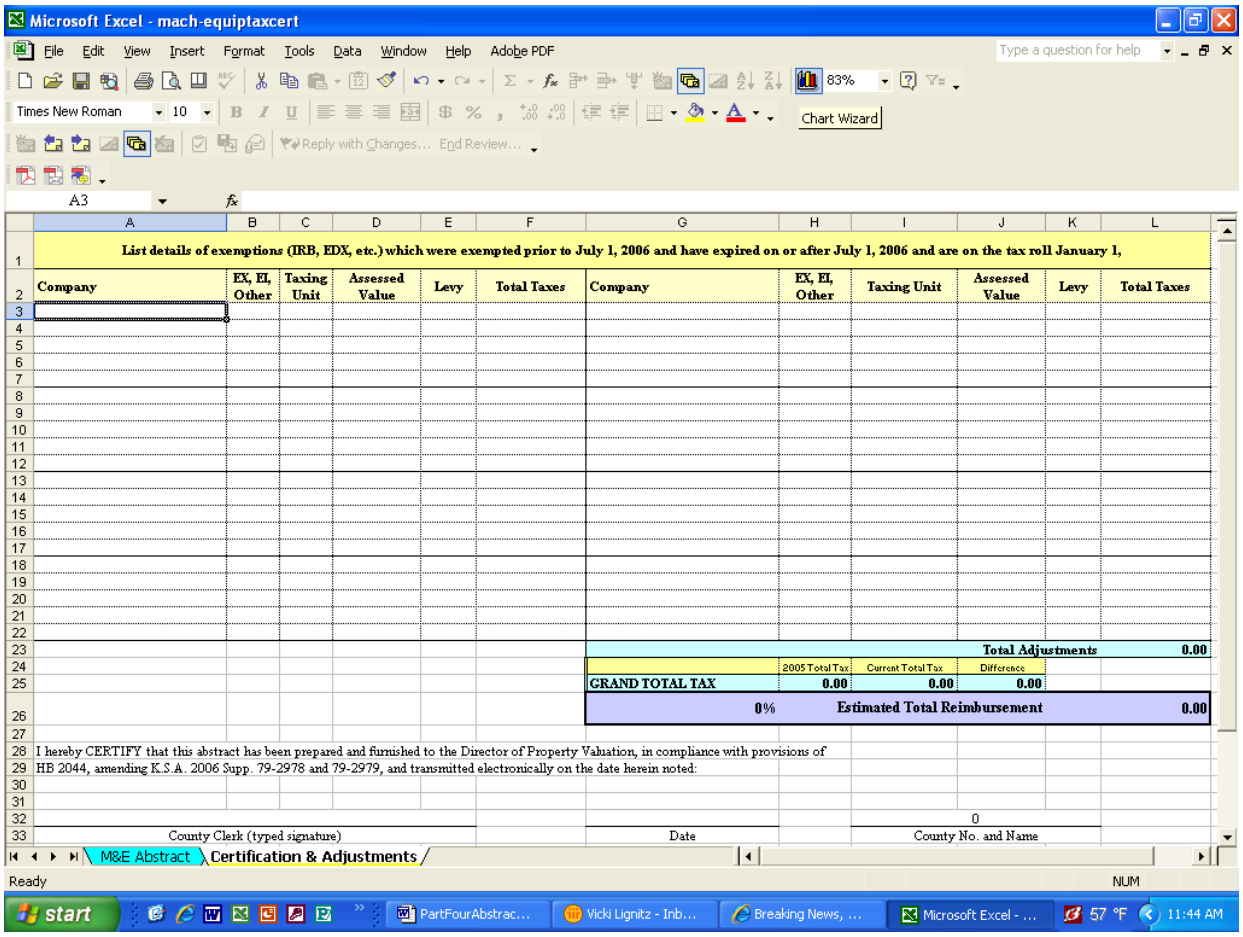



Screen shot of the Machinery and Equipment Tax Distribution Certification Abstract

(*M&E Abstract* worksheet 1st tab)

http://www.ksrevenue.org/pvdabstract.html

Follow the instructions in the balloon when you place your cursor on the link.



List details of exemptions (IRB, EDX, etc.) which were exempted prior to July 1, 2006 and have expired on or after July 1, 2006 and are on the tax roll January 1,

| Company | EX, EI, Other | Taxing Unit | Assessed Value | Levy | Total Taxes | Company | EX, EI, Other | Taxing Unit | Assessed Value | Levy | Total Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |

| | | | | |
|---|---|---|---|---|
| | | | Total Adjustments | 0.00 |
| | 2005 Total Tax | Current Total Tax | Difference | |
| GRAND TOTAL TAX | 0.00 | 0.00 | 0.00 | |
| 0% | | Estimated Total Reimbursement | | 0.00 |

I hereby CERTIFY that this abstract has been prepared and furnished to the Director of Property Valuation, in compliance with provisions of HB 2044, amending K.S.A. 2006 Supp. 79-2978 and 79-2979, and transmitted electronically on the date herein noted:

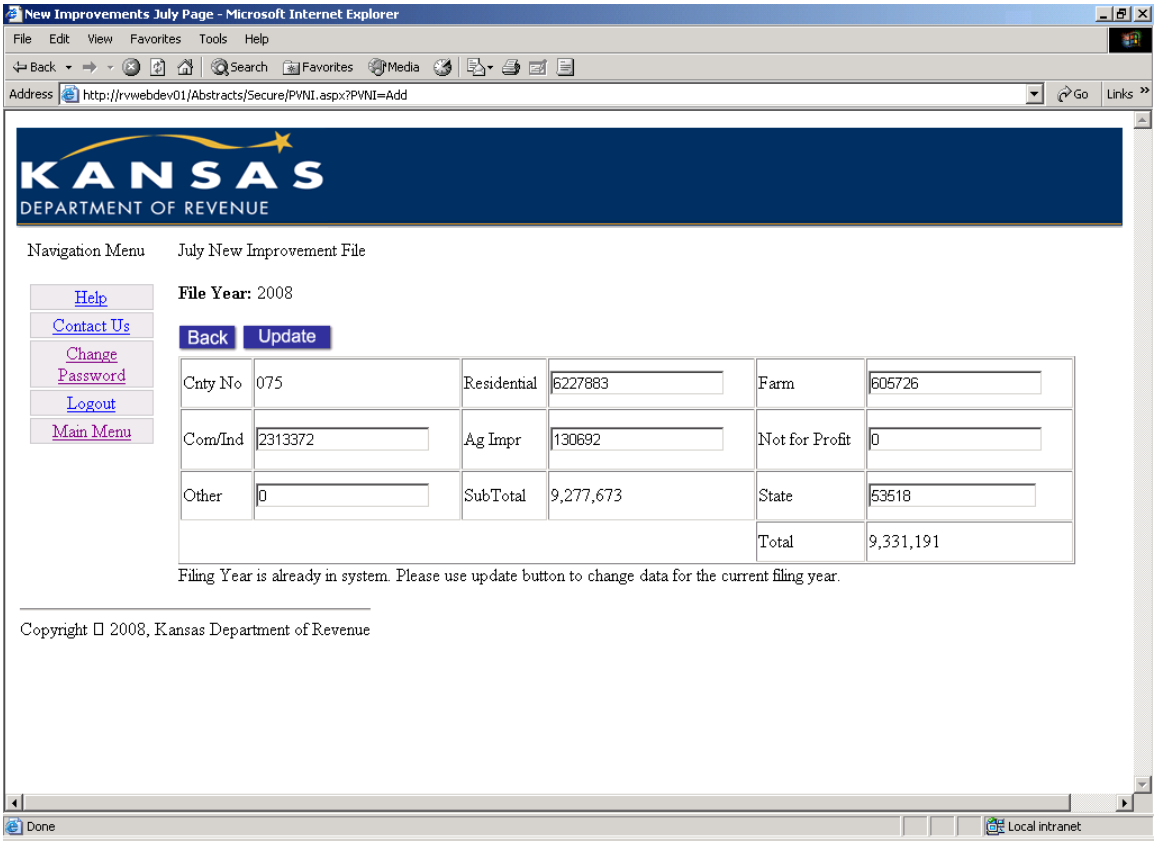
County Clerk (typed signature) | Date | County No. and Name: 0

Screen shot is of *Certification & Adjustments* worksheet (2nd tab)—*previously* exempt entities that have returned to the tax roll. This listing of *previously* exempt entities is accumulative.

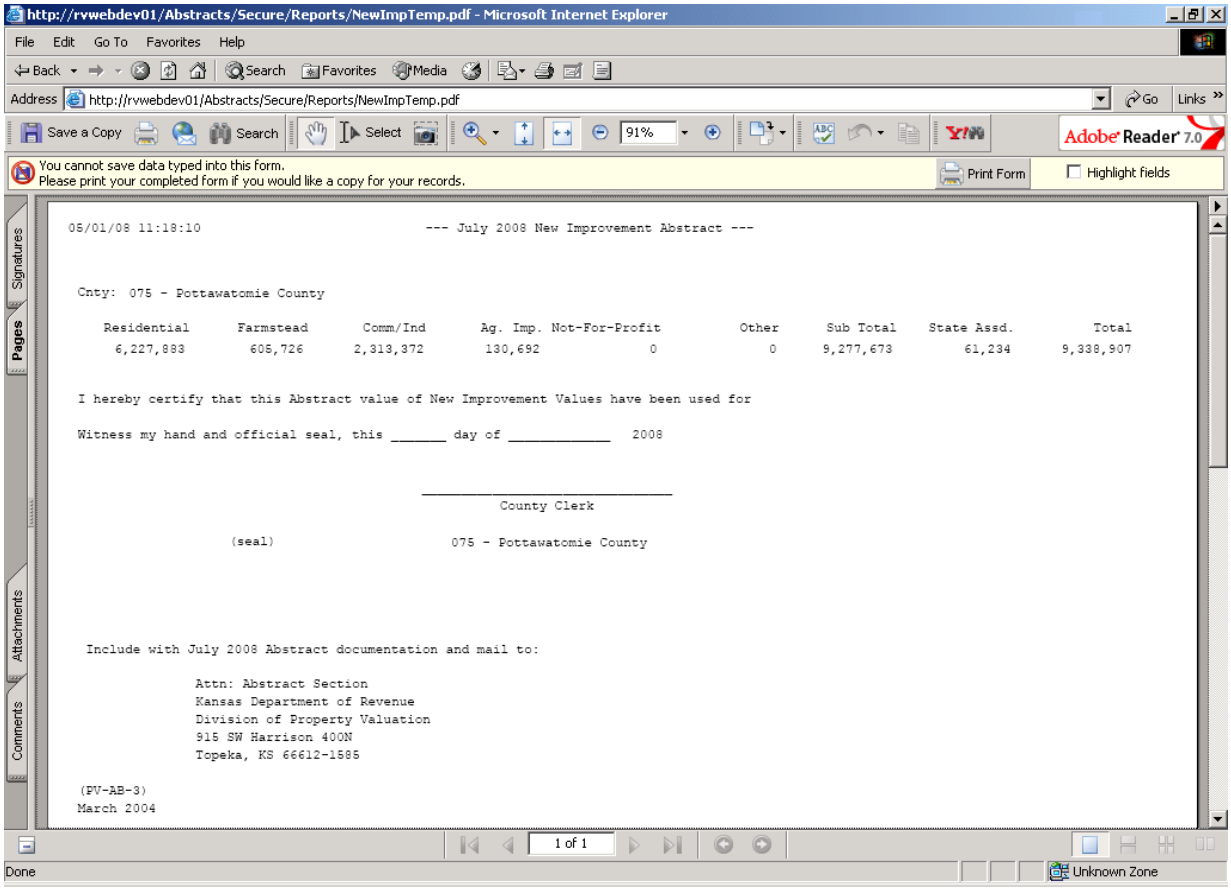
Enter the name, class, tax unit, current assessed value and levy. The taxes are calculated. The 'Total Taxes' will need to be distributed so you can manually remove the taxes by district from the taxes in the current year column on the M&E Abstract worksheet.

The July certification requirements include the submission of an abstract of new improvements. These values are representative of new improvement values used for budget purposes. Do not include any other value that is allowed by statute to increase your budget.

The new improvement values are submitted by subclass and are assessed values. Values are data entered in the 'New Improvement' data file or your vendor/in-house programmer may move the data from your tax administration data file. Additionally, your vendor/in-house programmer may move the State Assessed new improvement values into the new improvement file if you entered these values from the 'New Improvement Certification' prior to the creation of the rj1.txt file. The data entry process is straightforward because only one screen is involved. To reference the data entry procedure, viewing/printing and uploading the abstract new improvement data file, refer to your July Abstracts User Guide.




Screen shot of New Improvement File data entry screen



http://rvwebdev01/Abstracts/Secure/Reports/NewImpTemp.pdf - Microsoft Internet Explorer

You cannot save data typed into this form.
Please print your completed form if you would like a copy for your records.

05/01/08 11:18:10 --- July 2008 New Improvement Abstract ---

Cnty: 075 - Pottawatomie County

| Residential | Farmstead | Comm/Ind | Ag. Imp. | Not-For-Profit | Other | Sub Total | State Assd. | Total |
|---|---|---|---|---|---|---|---|---|
| 6,227,883 | 608,726 | 2,313,372 | 130,692 | 0 | 0 | 9,277,673 | 61,234 | 9,338,907 |

I hereby certify that this Abstract value of New Improvement Values have been used for

Witness my hand and official seal, this _____ day of _____ 2008

_____
County Clerk

(seal) 075 - Pottawatomie County

Include with July 2008 Abstract documentation and mail to:

Attn: Abstract Section
Kansas Department of Revenue
Division of Property Valuation
915 SW Harrison 400N
Topeka, KS 66612-1585

(PV-AB-3)
March 2004

Screen shot of the New Improvement Abstract

Print the abstract and verify the assessed values. Submit a dated and signed copy with your seal as part of the required July abstract certification.

Commencing on January 1 of each year, the county or district appraiser shall transmit the taxable real and personal property appraisals and exempt real and personal property appraisals to the county clerk continually upon the completion thereof.

The county or district appraiser on or before June 15, shall deliver documents certifying that such appraisals constitute the complete appraisal rolls for real and person property (K.S.A. 79-1466 for real and K.S.A. 79-1467 for personal property). If your county appraiser has received an extension for certification of the appraisal roll, this extension does not automatically extend the July 15 certification date for the assessment roll. Should you not be able to meet the July 15 date, notify the division in writing (via facsimile) as to why you will not meet the deadline and when you expect to certify.

The taxable real property appraisal roll shall consist of all real property appraisals, which in aggregate list all taxable land and improvements. The taxable personal property roll, except for property that may be subject to investigation or escaped taxation in any year, shall consist of all personal property appraisals.

All transmissions required shall be made electronically.

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The certification of assessed value for the public utilities and railroads shall be certified to the county clerk on or before June 15th of each year. The certification includes the company name, assessed value by real and other class, total assessed value, and the appropriate tax unit. The assessed valuation is carried on the real property roll and all real property tax collection and delinquency laws to the property.

Senate Substitute for House Bill 2434 (SSHB 2434) **New Section 1 (effective July 1, 2008)**, assesses a penalty for public utilities that file a return after the deadline of March 20th. The late filing penalty circumstance you will be concerned about is:

- The director of property valuation may grant one or more extensions to file not to exceed 30 days in the aggregate.

Subsection (c) provides that:

- The director for just cause shown may abate or reduce any penalty imposed.
- A public utility may appeal any penalty imposed to the Court of Tax Appeals (COTA), formerly the Board of Tax Appeals, within 30 days after being notified in writing of the penalty assessment, or if an informal conference has been requested, within 30 days after the mailing of the notification of the results of the informal conference.
- The Court of Tax Appeals may abate or reduce any penalty imposed.

**New Section 2 (effective July 1, 2008):** Subsection (a) provides for value omitted from the certification for the director shall certify to the county clerk of each county the amount of assessed valuation apportioned to each taxing unit (group) that was omitted from the certification and the county clerk shall place the property on the tax roll as an added tax.

If after one year of the filing date, the director discovers any property of a public utility which was subject to taxation for any year or years for the prior two years has not been listed or has been underreported, such property shall be deemed to have escaped taxation and your responsibility is:

- The county clerk shall place such property on the tax rolls and compute the amount of tax due based upon the mill levied for the year or years in which such tax should have been levied, and shall certify such amount to the county treasurer as an added or escaped tax.
- The tax shall be due immediately and payable within 45 days after the issuance of an additional or escaped property tax bill by the county treasurer. If the taxes are

not paid within 45 days they shall be deemed delinquent and the county treasurer shall collect and distribute the taxes in the same manner as other delinquent taxes.

Subsection (b) provides that:

- The director for just cause shown may abate or reduce any penalty imposed.
- A public utility may appeal any penalty imposed to the Court of Tax Appeals (COTA) formerly Board of Tax Appeals within 30 days after being notified in writing of the penalty assessment, or if an informal conference has been requested, within 30 days after the mailing of the notification of the results of the informal conference.
- The Court of Tax Appeals may abate or reduce any penalty imposed upon a finding of excusable neglect or whenever the property is repossessed by a second creditor and such secured creditor pays the taxes and interest due.

**Section 5 (effective July 1, 2008):** Amends K.S.A. 79-1803 to provide that if a penalty is assessed against a public utility for failure to timely file the annual return, the county clerk shall not consider the amount of the penalty in computing the final tax levy rate.

## APPRAISAL METHODOLOGIES

A summary of the appraisal methodologies implemented by the state appraised section follows. This summary was written by Robert M. Badenoch, Bureau Chief (retired), State Appraised Bureau, Division of Property Valuation.

Two Market Values

As all of you know, before an appraiser begins an appraisal task, one of the many questions that must be asked and answered is "what is to be appraised?" This question can become so routine within one area of appraisal, that when the appraisal area changes, the response is automatic, without due regard to the new area or focus. Such is the case when comparing the appraisal assignment give county appraisers in comparison to the appraisal assignment give the state's utility appraisers. Appraisal assignments given county appraisers are "asset" assignment; that is, what is to be found is the market value of a tangible asset: the house, the building, the lot. It is not difficult to understand why a county appraiser might conclude that the state's utility appraisers are looking for the value of the assets of a public utility; however, this is simply not what they are seeking.

To better understand just where the difference comes, a close look at the all-encompassing term "market value" may be in order. Market value implies an open and free exchange of property, but what property? In the case of an "asset" appraisal assignment, it is the exchange value of a particular house, building or lot. In the case of a utility appraisal assignment, it is the exchange value of a particular utility business, not the value of the assets apart from that business. The assets of the utility company are valued only through their contributory influence on the utility business. If the business does well, the value goes up. If the business is stable the value is stable. If the business borders on failure, the value may drop to the salvage value of the assets.

There are no good examples that fit both the asset and business case scenarios. However, we will, for illustration sake, attempt to create one. Consider how a county appraiser might go about appraising a Pizza Hut at 123 Home Street. The appraiser would measure and grade the building, and by using a cost manual, vacant land sales, depreciation studies and judgment, compute a cost indicator of value. The appraiser might use sales of Pizza Hut buildings to buyers outside the Pizza Hut franchise arena to establish a market indicator of value. The appraiser might use comparable building rentals to develop an income indicator. The reconciliation of these indicators would result in the valuation of the Pizza Hut building at 123 Home Street.

To produce the "contrast" example we must imagine that for some reason the pizza industry is a set of rate base regulated businesses. If this were the case, the utility appraiser

would: 1) Acquire a set of the Pizza Hut Corporation's regulated books; 2) Acquire a copy of Pizza Hut's stockholders report; 3) Conduct research from the financial reports of similar businesses (Godfather, Valentino's, Pizza Chefs Inc., Little Caesar's, etc.); 4) Acquire the situs original costs for all Pizza Hut property within Kansas by county and taxing unit. From this data, the appraiser would produce a cost approach indicator for the Pizza Hut Corporation; forecast an income for the Pizza Hut Corporation and capitalize that income into an income indicator for the corporation; and price the Pizza Hut's stock and add it to the corporate debt to produce a market value indicator. The reconciliation of these indicators would result in the valuation of the Pizza Hut Corporation. The business value of the corporation would then be allocated to Kansas on the basis of the ratio produced by contrasting the corporation's booked original cost and the corporation's booked Kansas original cost.

This allocated unit value of Pizza Hut would then be assessed by the 33% utility rate. A ratio would then be struck between the assessment and the Kansas original cost dollars. Using that allocation factor, the assessed value would be distributed to each situs location in Kansas using a factor dollar of assessment for each dollar of original cost. Thus, the amount of the assessment for the Pizza Hut building at 123 Home Street, under a utility unitary business value, would be a function of the amount of the Kansas assessment and the relationship between the building's original cost and the corporation's original cost in Kansas.

The appraisal methodologies used by county appraisers (cost, income, and market) are methodologies designed to determine the "asset" value of property. The cost approach is designed to determine the current cost of the asset, the income approach is designed to use only the income from the asset, and the market approach is designed to capture the current market value of only the asset. Although the labels for methodologies used by utility appraisers are similar to those used in asset appraisals, their meanings are different. The cost approach tends to be the cost allowed by the regulatory body in setting a rate of return. The income approach is designed to capture the income from all utility operations and the market approach is designed to capture a surrogate market for the debt and stock of the company. The two sets of methodologies differ greatly and the utility methodologies represent inappropriate applications for the valuation assignment of county appraisers.

The July abstract certification shall include all value certified to your county as of June 15th. If you used the previous year's value(s) for budget estimate purposes, you should remove the value(s) from your tax administration file before creating the real file (rj1.txt) for certification. The comprehensive "Totals by Utility Class" (PV-AD-20) is a summary of your county's certification from the division's public utility section. The summary provides the data by land use code/land base classification system (LUC/LBCS); account number; company name; real assessed value; other assessed value; total assessed value; total assessed penalty value; and total assessed valuation with penalty by company. The summary will assist you in verifying the values by real and other to the July Abstract Summary Report (sign-off). The real value and the other value should match the totals by class certified to you by the public utility section. **Remember:** It is the real value and other value that should match. The total value by class could match to the certification totals, but that does not guarantee that the real and other values are correct.

> **K.S.A. 79-5a27. Certification of assessed valuations apportioned to taxing districts to county clerks.** On or before June 15, 1989, and on or before June 15 each year thereafter, the director of property valuation shall certify to the county clerk of each county the amount of assessed valuation apportioned to each taxing unit therein for properties valued and assessed under K.S.A. 79-5a01 et seq., and amendments thereto. The county clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before July 1 notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes. If in any year the county clerk has not received the applicable valuations from the director of property valuation, the county clerk shall use the applicable assessed valuations of the preceding year as an estimate for such notification. If the public utility has filed an application for exemption of all or a portion of its property, the county clerk shall not include such assessed valuation in the applicable taxing districts until such time as the application is denied by the state board of tax appeals or, if judicial review of the board's order is sought, until such time as judicial review is finalized.

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The November abstract is comprised of the ad valorem value, tax levy, ad valorem tax, in lieu of tax and the special assessments report which the county clerk is required to submit to the division of property valuation. K.S.A. 79-1806 requires the county clerk to transmit to the director of property valuation, on forms to be prepared and supplied by the director, a statement showing the total amount of taxes levied in the county for all purposes. This abstract will report the valuation used to compute the final tax levy rate pursuant to K.S.A. 79-1803 and the total taxes assessed on the tax roll (before removing the canceled tax under $5). The amount of penalties imposed pursuant to K.S.A. 79-332a, 79-1422 and 79-1427a, K.S.A. 2008 Supp. 79-5a14 and 79-5a15, and amendments thereto, shall not be considered in computing the final tax levy rate.

The deadline for certification of the November abstract is on or before November 15 of each year pursuant to K.S.A. 79-1806. Should you be unable to meet the deadline for submitting your abstract, please contact the director in writing (facsimile) **before November 15**. State your reason(s) for the delay and the date you expect to certify. K.S.A. 79-1605 states, "If any county clerk shall refuse or neglect to properly prepare an abstract of the assessment roll of the county and forward the same to the director of property valuation, as required by law, he or she shall forfeit to the state the sum of five hundred dollars…"

## VALUATION, LEVY and TAX

The first segment of the November abstract certification is referenced as the *valuation, levy and tax abstract*. The valuation information is reported by tax unit (tax unit group) (rural/urban), classification and the land base classification system (LBCS) code. With the implementation of Orion, the land use code (LUC) used by counties on old CAMA, is converted to the LBCS code by the vendors or in-house programmers for abstract purposes. The tax information is reported by rural/urban, taxing districts (tax unit) and funds. The file names for the November personal property files are pn1.txt (value) and pn2.txt (levy). The November real property file names are rn1.txt (value) and rn2.txt (levy).

The file, TaxSch.txt, edits the program files for any discrepancies regarding the tax units; school district identifiers the urban/rural assignments; unauthorized LBCS codes, and any negative numbers. After the files are successfully uploaded to the server, from the 'View Reports' screen, and select the 'Summary Signoff' option by clicking the radio button. After the valuations and taxes are verified, the county clerk shall sign, date and place their seal on the summary sign-off which is submitted to the division of property valuation as part of the

November abstract certification requirements. The value, levy and tax files are electronically transmitted via the on-line program.

## FUND DISTRIBUTION, TAX DISTRICT DISTRIBUTION and TAX COLLECTIONS

The second segment of the November abstract known as *Fund Distribution* requires entry of the Statutory Authority Code (SAC), the K.S.A. and the tax dollars for the funds for which levies have been set. The *Tax District (Tax Unit) Distribution (Table 1)* shows the general tax, penalty tax and the total tax. Additionally, any in lieu of tax and specials the tax district (tax unit) will receive is identified. The abstract of *Tax Collections (Table 2)* differentiates by rural and urban how the real, personal property and state assessed taxes are to be collected. The in lieu of and special assessment taxes are also reported by rural and urban categories. The vendor/in-house programmer generally populates these files; however, the county clerk's office may edit the data if necessary. Should you be required edit any of these files the instructions are found in the November Abstracts User Guide. The county clerk will submit computer generated reports that are part of the November certification requirements.

The *Fund Distribution* segment includes the SAC, the K.S.A. and the tax dollars levied by funds categorized by: state; county; townships; schools, and miscellaneous districts, *e.g.*, ambulance; cemetery; drainage; extension district; fire; hospital, and tax increment financing. The total taxes are summarized for each taxing district (taxing unit) in the *Tax District Distribution (Tax Unit) Report (Table 1)* by the abstract program. Any taxes for intangibles, industrial revenue bonds, economic development or any other in lieu of monies are data entered.

The *Special Assessment* report summarizes the taxes to be collected by rural or urban. Further explanation of special assessments begins on page 49.5 in this handbook.

The *Tax Collections (Table 2)* are reported by rural and urban for real property, personal property and state assessed property. The in lieu of taxes and special assessment taxes are also reported by rural and urban for each class of property. The abstract program captures the tax dollars from the personal and real property files for completing the entry in column 2 labeled 'Summary Sign-off'. The abstract program calculates the difference between the tax roll (actual) and the summary sign-off.

### County Taxing District (Tax Unit Group) Report

The County Taxing District (Tax Unit Group) report is a composite of the tax units (tax unit groups). The values conveyed in this file are the values used to set levies. Penalty values shall not used to set levies (K.S.A. 79-1803 as amended). The data required is the taxable value for: 1) personal; 2) real (includes state assessed real); 3) real school general fund; 4) personal

school general fund, and 5) state assessed other. A two-character alpha code, district id, and description of the tax district (tax unit) identify the tax unit (tax group) districts (tax units). Reference the data entry rules in Appendix C. The levies for personal, real and state assessed other are displayed for each tax unit (tax unit group). The data held in this file is normally populated by your vendor/in-house programmer.

Remember: the abstract program edits only the two-alpha character in the 'Code' column. This edit looks for any unacceptable two-alpha character combinations or a code not in uppercase format. The program edit is activated when exiting a tax unit (tax unit group) which was opened for viewing. All other data must be manually verified for accuracy. The total county valuation must match the summary sign-off valuation. The total tax dollars will also match the summary sign-off or at least within a few cents. This file is electronically transmitted via the on-line program.

## 16/20M Tagged Vehicles Abstract (Summary)

The 16/20M Tagged Vehicle Abstract represents the levy, value and penalty value which will be on the current year's tax statement. The program calculates the tax for value and penalty. The calculated tax dollars will likely not match the tax dollars calculated by your vendor/in-house program because of rounding and/or the number of minimum value vehicles. The canceled tax is also required. The 16/20M heavy truck file is electronically transmitted via the on-line program.

## 16/20M Tagged Vehicle Distribution Abstract

In 1998, the 16/20M Tagged Vehicle Distribution Abstract was incorporated as part of the November abstract certification requirements. The distribution abstract is an MS Excel® document. The form and instructions are to be downloaded from the Abstract Section's web page. The completed distribution abstract file is submitted via e-mail to the division.

This distribution abstract reports the values and monies the state, county, cities, townships, schools and miscellaneous districts will receive. The 16/20M distribution abstract parallels the Consolidated Motor Vehicle (MV) Abstract. This file is electronically transmitted as an e-mail attachment. For further explanation of the data entry procedures reference page 43.3 in this handbook.

## CANCELLATION OF TAX LESS THAN $5

K.S.A. 79-330. Royalty tax cancellation…"When the amount of tax owed by an taxpayer on any such royalty interest or royalty interests having a tax situs in the same taxing district (taxing unit) is less than $5, such tax shall be canceled and the amount shall not be included on the personal property list."

K.S.A. 79-344. Personal property cancellation… "Whenever the aggregate amount of tax owed upon tangible personal property by any taxpayer is less than $5, such tax shall be canceled and no personal property tax statement shall be issued."

The valuation base determined by the county clerk for tax district (tax unit) budget purposes and for setting levies shall include all royalty interests and all personal properties tax cancellations. The distribution certified to the treasurer must be set on the same basis used to set levies. Therefore, the under $5 cancellations can not occur until after the tax roll is certified to the treasurer. This cancellation is not to be construed as an exemption because the property is taxable.

The November valuation, tax and distribution abstracts shall <u>include</u> the royalty interests and personal property valuations that are involved with a future cancellation.

## SPECIAL ASSESSMENTS

Special assessments are reported on Table 1 by taxing district (taxing unit types). Reporting is further defined by rural and urban collections by subclass on Table 2. K.S.A. 13-907 states that special assessments must be levied and certified by the city clerk to the county clerk prior to August 25th each year. For those cities having a population of more than one hundred seventy-five thousand (175,000), special assessments must be certified to the county clerk prior to July 25th each year. These assessments can be delinquent fees requested by the city or county if they have passed a city ordinance for the county clerk to place on the tax statement for collection.

K.S.A. 79-427 authorizes the city clerk to divide any special tax or assessment on a lot or tract in proportion as the value of each part, exclusive of buildings or improvements. Such special tax or assessment shall be carried on the books of the city clerk, and certified to the county clerk for listing upon the tax roll of the county.

State assessed properties are also subject to special assessments and should be defined by rural and urban collection on Table 2.

### Delinquent Sewer Fees

K.S.A. 12-631k was repealed July 1, 2006.

### Ground Water Management Districts

Pursuant to K.S.A. 82a-1030, authorizes the district to certify to the county clerk to collect this tax in accordance with K.S.A. 79-1801. The amount of tax shall attach to the real property as a lien in accordance with K.S.A. 79-1804.

### Sewerage and Drainage

Cities with a population of less than 80,000 may by ordinance, divide the city into taxing districts for the purpose of providing for expenses related to sewerage and drainage. K.S.A. 12-618 allows for special assessments to be levied and shall be certified by the city clerk to the county clerk to be placed on the tax roll for collection, subject to penalties, rebates and collected in the same manner as other taxes. K.S.A. 12-630a… allows for a city to pay the bonds partly by a tax levy and partly by service charges…

### Solid Waste

On or before July 1st of each calendar year, the board of county commissioners may, by resolution establish a schedule of fees to be imposed on real property within the county solid waste service area. The fees may be established, billed, and collected on a monthly, quarterly or yearly basis. K.S.A. 65-3410 allows for fees collected on a yearly

basis to be included in the amount billed on the ad valorem tax statement. The Attorney General opinion, 93-104, states that a county may assess solid waste fee against tax exempt property to cover cost of service.

## Special Services

K.S.A. 12-1673 authorizes the city to perform duties imposed by law or ordinance as a result of the failure of any person to comply with the law or ordinance. The city clerk to the county clerk shall certify all unpaid service assessments with interest.

## Unsafe Structures
## Health and Sanitation

K.S.A. 13-436 provides for taxing and to tax the cost of abating or removing any nuisance against any lot or tract of ground where the owner, occupant or agent of property fails, refuses or neglects to abate or remove said nuisance.

The governing body of any city has, pursuant to K.S.A. 12-1617e, the power to have removed or abated from any lot or parcel of ground within the city any and all nuisances, including rank grass, weeds or other vegetation and shall have the power to drain any pond or ponds of waters, at the cost and expense of the owner of the property. The city shall notify the owner or agent the total cost of such abatement or removal incurred by the city. If the cost of such removal or abatement and notice is not paid within the thirty day period, the cost shall be collected or shall be assessed and charged against the lot or parcel of ground. If the cost is assessed at the time other city taxes are being certified to the county clerk, the county clerk shall place on the tax roll the costs incurred by the city, and collected by the county treasurer and paid to the city as other city taxes are collected and paid.

## Water Service or Sewage Disposal

Delinquent sewer or water utility fee charges, pursuant to K.S.A. 12-860, authorizes the city to discontinue service for failure to pay the utility bill for either the sewage disposal or the water service or both when due. The city clerk certifies to the county clerk where the sewer district is located, the fees that are to be placed on the tax roll for collection. These delinquent fees are subject to the same penalties and collected as other taxes.

> **12-860. Same; rates and charges; use of revenue; collection; liens.** The governing body of the city shall establish rates and charges for water and for the use of the sewage disposal system…The city is authorized to discontinue water service for any failure to pay the rates or charges fixed for either water service or the use of the sewage disposal system or both when due.

## Weeds

To handle the delinquent fees for weeds, K.S.A. 2-1320 states that for unpaid accounts outstanding by December 31 of each year, the county commissioners or city officials shall immediately send to the owner an itemized statement for the cost of material, labor and use of equipment. The amount is to be paid in 30 days from the date of notice. A penalty charge of 10% will be added to the amount remaining if not paid, and shall become a lien on the real estate. A copy of the statement and proof of notification shall be filed with the register of deeds. If the statement is not paid within the next 30 days the county or city clerk shall add the amount to the tax roll, and this amount shall become a lien against the entire contiguous tract of land. This delinquent fee shall be collected as other taxes are collected, and all moneys shall be paid into the noxious weed eradication fund. If the land is sold or transferred, the unpaid balance plus any accrued interest and penalties becomes due and payable prior to the sale or transfer to ownership of the property. Any monies collected shall be paid to the noxious weed eradication fund.

| Number - Two-digits Alpha; Four-digits Numeric | Name Code 10-digits Alpha | Fund Description |
|---|---|---|
| | | |
| SF1100 | Demolition | Demolition |
| | | |
| SF1300 | Drainage | Drainage |
| | | |
| SF1600 | Grnd W Mgt | Ground Water Management |
| | | |
| SF1900 | Irrigation | Irrigation |
| | | |
| SF2100 | Lights | Lights (includes Whiteway) |
| | | |
| SF2200 | Nuisance | Nuisance |
| | | |
| SF2300 | Pav & Curb | Paving and Curbing |
| | | |
| SF2600 | Pub Prk Fc | Public Parking Facilities |
| | | |
| SF2900 | Sewer | Sewer (do not include delinquent fees) |
| | | |
| SF3100 | Solid Wast | Solid Water (do not include delinquent fees) |
| | | |
| SF3300 | Tree Rmvl | Tree Removal |
| | | |
| SF3600 | Water | Water |
| | | |
| SF3900 | Weeds | Weeds |
| | | |
| SF4100 | Other | Other than those listed above |

The November abstract includes a section for reporting the "locally assessed in lieu of taxes." The county clerk abstracts the following on the November abstract:

1) Local Assessed Intangible (Money and Credits);
2) Financial Institutions (repealed in 1995);
3) Industrial Revenue Bond, and
4) Economic Development Properties; and
5) Other, *i.e.*, Land Bureau Management, Department of Interior.

## Intangibles Tax

The K.S.A. 12-1,101 through 12-1,109 statutes covers the procedures and guidelines regarding the implementation of local assessed intangible tax. The Kansas Individual Income Tax Booklet includes a Form 100-Local Intangibles Tax Return, and is to be filed by the taxpayer with the Kansas Department of Revenue by April 15 each year. A listing of the counties, cities, townships and rates are included in the tax booklet as certified by the county clerk to the Department of Revenue as of July 15 of the previous year. Instructions on the back of the form indicate who is to file an intangibles return.

The state director of taxation shall on or before June 30 of each year certify to the county clerk of each county the amount of taxable earnings received by each taxpayer during the taxable year of the taxpayer ending in the preceding calendar year.

The county clerk shall compute the tax due and payable on such taxable earnings of each taxpayer, and shall certify such amount to the county treasurer. When the amount of tax levied is less than $5, such tax shall be canceled. The county treasurer and the sheriff shall collect the tax levied in the same manner as personal property taxes are collected.

The proceeds of all tangible tax levied shall be credited to the general fund of the county, city or township levying the same, except in those counties that have adopted the county unit road system pursuant to K.S.A. 12-1, 107.

The county clerk will abstract the collection and distribution, and will include the information on the November abstract.

## Financial Institutions

K.S.A. 79-1103 and K.S.A. 79-1105a were repealed in 1995.

K.S.A. (1998 Supp.) 12-1775─Taxing subdivision and real property taxes defined; assessment and distribution of taxes; pledge of proceeds of bonds.

1) The territory or jurisdiction that includes said redevelopment district and the term "taxing subdivision" shall include:
   a) county;
   b) city;
   c) unified school district (only TIF's established *prior* to July 1, 1997 will benefit from the 20 mill tax levied to offset bond and interest issued by cities pursuant to 12-1774); and
   d) **any other taxing district (taxing unit)**[1] levying real property taxes.
2) Each redevelopment district established under this act shall constitute a separate taxing unit for the purpose of the computation and levy of taxes.
3) There are two assessed valuations taken into consideration when working with the tax collected and distributed:
   a) assessed value as of the date of the establishment of the redevelopment district, and
   b) current assessed value for collection of real property tax.
4) The county treasurer shall allocate and pay each taxing subdivision as noted in (1) above all of the real property taxes collected on the amount produced from the base value (3a).
5) Any real property tax produced from that portion of the current assessed value as noted in (3b) by the taxing subdivisions' noted in (1) that is in excess of the base (3a), is to be allocated to the city treasurer. The increment tax shall be deposited in a special fund to pay the cost of redevelopment projects including retirement of the bonds.

K.S.A. (2008 Supp.) 12-1776 (b)─In part states, that any increase in real property within the redevelopment district in excess (increment) shall not be considered by any taxing subdivision in computing any debt limitation or for any other purpose except for the levy of taxes and in determining the amount to be paid to such special fund.

[1] Note: For illustration purposes only, the TIF distribution examples do not include any other taxing district (taxing unit).

(c) The appraiser of any county in which a redevelopment district is authorized by a city shall certify the amount of such increase in assessed valuation of real and personal property within the redevelopment district to the county clerk on or before July 1 of each year.

**Example:** Manhattan City Redevelopment District (established *prior* to July 1997)

Tax Unit: 003 Current Assessed Real Value = 9,145,873

Levy: 106.756 Base Assessed Real Value = 5,000,000

**Calculation of tax on the current year's assessed real value:**

| District | Levy | Value | Tax |
|---|---|---|---|
| State | 1.500 | 9,145,873 | 13,718.81 |
| County | 27.885 | 9,145,873 | 255,032.67 |
| City | 41.749 | 9,145,873 | 381,831.05 |
| USD | 15.622 | 9,145,873 | 142,876.83 |
| School General | 20.000 | 9,145,873 | 182,917.46 |
| Total | 106.756 | 9,145,873 | 976,376.82 |

**Calculation of tax on the base assessed real value - taxing subdivisions:**

| District | Levy | Value | Tax |
|---|---|---|---|
| State | 1.500 | | |
| County | 27.885 | 5,000,000 | 139,425.00 |
| City | 41.749 | 5,000,000 | 208,745.00 |
| USD | 15.622 | 5,000,000 | 78,110.00 |
| School General | 20.000 | 5,000,000 | 100,000.00 |
| Total | 106.756 | | |

**County treasurer sends the net difference to the city treasurer:**

| District | Collected | Distr. to Dist. | Distribution to TIF |
|---|---|---|---|
| State | 13,718.81 | 13,718.81 | 0.00 |
| County | 255,032.67 | 139,425.00 | 115,607.67 |
| City | 381,831.05 | 208,745.00 | 173,086.05 |
| USD | 142,876.83 | 78,110.00 | 64,766.83 |
| School General | 182,917.46 | 100,000.00 | 82,917.46 |
| Total | 976,376.82 | 539,998.81 | **436,378.01** |

**Example**: Manhattan City Redevelopment District (established *after* to July 1997[2])

Tax Unit: 003 Current Assessed Real Value= 9,145,873

Levy: 106.756 Base Assessed Real Value = 5,000,000

**Calculation of tax on the current year's assessed real value:**

| District | Levy | Value | Tax |
|---|---|---|---|
| State | 1.500 | 9,145,873 | 13,718.81 |
| County | 27.885 | 9,145,873 | 255,032.67 |
| City | 41.749 | 9,145,873 | 381,831.05 |
| USD | 15.622 | 9,145,873 | 142,876.83 |
| School General | 20.000 | 9,145,873 | 182,917.46 |
| Total | 106.756 | 9,145,873 | 976,376.82 |

**Calculation of tax on base assessed real value -Taxing Subdivisions:**

| District | Levy | Value | Tax |
|---|---|---|---|
| State | 1.500 | | |
| County | 27.885 | 5,000,000 | 139,425.00 |
| City | 41.749 | 5,000,000 | 208,745.00 |
| USD | 15.622 | 5,000,000 | 78,110.00 |
| School General | 20.000 | | |
| Total | 106.756 | | |

**County treasurer sends the net difference to the city treasurer:**

| District | Collected | Distr. to Dist. | Distribution to TIF |
|---|---|---|---|
| State | 13,718.81 | 13,718.81 | 0.00 |
| County | 255,032.67 | 139,425.00 | 115,607.67 |
| City | 381,831.05 | 208,745.00 | 173,086.05 |
| USD | 142,876.83 | 78,110.00 | 64,766.83 |
| School General | 182,917.46 | 182,917.46 | 0.00 |
| Total | 976,376.82 | 622,916.27 | **353,460.55** |

[2] K.S.A. (Supp. 2008) 72-6431─Changes tax increment financing distribution by removing the school general fund levy (20 mills) from compensating the bond and interest payments issued by cities pursuant to K.S.A. 12-1774.

Payment of in lieu of taxes received from the United States Department of the Interior, Bureau of Land Management shall be reported on the November abstract. This money represents payment for the land that was seized for recreational or environmental purposes.

**K.S.A. 12-147** states that every taxing subdivision of the state of Kansas is authorized to enter into contracts for payment of service charges in lieu of taxes, with the owner or owners of property which is exempt from the payment of ad valorem taxes under the laws of the state of Kansas and is authorized to receive and expend revenue resulting from the contracts. Reference K.S.A. 12-148 regarding how the in lieu of moneys are to be apportioned.

**K.S.A. 12-185.** Cities **between 100,000 and 160,000 and agencies thereof operating residential property outside city; payment in lieu of taxes to school district.** Cities that have a population of more than 100,000 and not more than 160,000 and every agency or authority created and established by such city now owning or controlling or acquiring residential property located with a school district, a majority of the territory of which lies outside the corporate limits of such city, which property is acquired or held for the purpose of resale or rental to the public for private residential purposes and which is exempt from the payment of ad valorem taxes, shall on or before February 1 of each year pay to the school district in which such property is located an amount in lieu of taxes equal to the amount which would have been levied upon such property for all such school district purposes except the general fund of the school district, if such property were subject to ad valorem taxes.

**K.S.A. 17-2349. Municipal housing; exemption from special assessments; payments in lieu of taxes**…In lieu of taxes on such property a municipality or authority shall agree to make payments to the state or a state public body (including itself) as it finds consistent with the maintenance of the low-rent character of housing projects and the achievements of the purposes of this act.

K.S.A. 19-4101, 19-4102. **Economic development**. Any county which has completed or is in the process of developing a comprehensive plan for the future physical growth and development of all or a part of its area may establish and conduct a program for its future economic growth and development.

The board of county commissioners of any county may, by resolution, provide for the establishment of a countywide economic development program and may provide for the financing thereof from its general operating fund, or may levy a tax annually in an amount not exceeding the limitation prescribed by K.S.A. 79-1947, for the purpose of creating a fund therefor and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774 (tax increment).

Conditions of the contractual agreement will provide for a payment in lieu of taxes. Said in lieu of taxes may be required only upon property for which an exemption from ad valorem taxes has been granted by the Court of Tax Appeals.

In January of 1995, legislation became effective regarding the exempt real and personal property valuation for economic development properties. A new subclass code, EX, was implemented to identify the economic development parcels. A comparable modification in the county's personal property program was also made to accommodate the EX subclass code. This subclass code identifies the exempt real and personal property valuation for the July and November abstracts.

The Court of Tax Appeals (COTA) assigns the docket number and extension to the order issued stating COTA's decision. The extension of 'EDX' determines the subclass code assigned to the parcel and/or personal property record.

Current legislation requires the division to submit a report at the beginning of each legislative session to the standing committee on taxation of the house and the standing committee on assessment and taxation of the senate. This report denotes the exempt values for real and personal property, and includes any in lieu of payments the entities pay in accordance to their contracts. Not all entities make an in lieu of payment.

> K.S.A. 79-1467b. **Transmission of exempt property rolls to director of property valuation; annual report, submission to legislature**. On or before July 1 of each year the county clerk of each county shall transmit copies of the current year's exempt real property appraisal and exempt personal property rolls as certified pursuant to K.S.A. 79-1466 and 79-1467, and amendments thereto, and copies of all property exemption claim forms claiming K.S.A. 79-201a *Second* or section 13 of article 11 of the Kansas constitution as the basis for such exemption for the current year filed pursuant to K.S.A. 79-210, and amendments thereto, to the director of property valuation in the manner prescribed by the director. It shall be the duty of the director to prepare an annual report compiling the valuations of property exempted pursuant to K.S.A. 79-201a *Second* and

> section 13 of article 11 of the Kansas constitution and submit it to the standing committee on assessment and taxation of the house and the standing committee on assessment and taxation of the senate, or their successors, at the beginning of each regular session of the legislature.

Legislation requires the county clerk to submit on or before July 1, a copy of the annual claim for exemption form, written statement and copy of the in lieu of agreement which the entities file with the county appraiser's office by March 1.

> K.S.A. 79-210 **Property exempt from taxation; claim to be filed each year; forms, content and filing of claims; rules and regulation**. The owner or owners of all property which is exempt from the payment of property taxes under the laws of the state of Kansas for a specified period of years, other than property exempt under K.S.A. 79-201g and 79-201d Second, and amendments thereto, shall in each year after approval thereof by the board of tax appeals claim such exemption on or before March 1 of each year in which such exemption is claimed in the manner hereinafter provided. All claims for exemption from the payment of property taxes shall be made upon forms prescribed by the director of property valuation and shall identify the property sought to be exempt, state the basis for the exemption claimed and shall be filed in the office of the assessing officer of the county in which such property is located...The claim for exemption annually filed by the owner of such property with the assessing officer shall include a written statement, signed by the clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption.

The annual claim form was revised in 2004. The use of the supplemental page to the annual claim form is optional by the county appraiser. Detailed instructions on the back will assist the entity in completing the form. The county appraiser shall furnish the county clerk a copy of the 1) annual claim form; 2) the written statement; 3) description of the real and/or personal property for each entity[1]; and 4) a copy of the in lieu of agreement. The county clerk will then submit a copy of these documents to the division by July 1. Failure to file the annual claim form and other required documents with the county appraiser jeopardizes the entity's exempt status.

The Annual Claim for Exemption from Property Taxation form, instructions and supplemental page can be viewed and printed from the following link: http://www.ksrevenue.org/forms-pvd.htm. Place the cursor on the link and follow the instructions in the balloon. Clicking on the Annual Claim Form for Economic Development & Industrial Revenue Bond Property link will launch Adobe Reader allowing you to view and print the documents.

A listing of your county's exempt entities is sent electronically to the appraiser with a copy to you by late January or early February of each year.

[1]Listing of personal property is no longer required to be submitted to the division when the 'County Use Only' box is checked indicating the description is on file with the county appraiser.

K.S.A. 12-3801 through 12-3807. **Industrial Development Bonds**. Authorizes all cities and counties to issue revenue bonds. The local unit of general government must have a contract which spells out the requirements under 12-3804. Conditions of the contractual agreement will provide for a payment in lieu of taxes. Said in lieu of taxes may be required only upon property for which an exemption from ad valorem taxes has been granted by the Court of Tax Appeals.

The municipality must first file an information statement to the Court of Tax Appeals (COTA) at least seven days before the issuance of any revenue bonds. Revenue bonds cannot be issued by a municipality until after the chairperson has issued a letter indicating that all required information to be filed has been filed. The letter is referenced by a number followed by the extension of IRB. This step one in the IRB exemption process.

Secondly, the municipality must: 1) prepare a cost-benefit analysis of the exemption, 2) conduct a public hearing, and 3) notify the other affected taxing districts (taxing units). When these steps have been completed, the municipality may issue the industrial bonds.

Once the bonds have been issued and the property constructed or purchased, the applicant (city or county) obtains, completes and submits to the county appraiser the application for exemption. The county appraiser will review the application, write his or her comments on the application form and forward the application and supporting documents to COTA. This is step three in the IRB exemption process.

In January of 1995, legislation became effective regarding the exempt real and personal property valuation for economic development properties. A new subclass code, EI, was implemented to identify the industrial revenue bond parcels. A comparable modification in the county's personal property program was also made to accommodate the EI subclass code. This subclass code identifies the exempt real and personal property valuation for the July and November abstracts.

The Court of Tax Appeals (COTA) assigns the docket number and extension to the order issued stating COTA's decision. The extension of 'IRB*X*' (industrial revenue bond) determines the subclass code assigned to the parcel and/or personal property record.

Current legislation requires the division to submit a report at the beginning of each legislative session to the standing committee on taxation of the house and the standing committee on assessment and taxation of the senate. This report denotes the exempt values for real and personal property, and includes any in lieu of payments the entities pay in accordance to their contracts. Not all entities make an in lieu of payment.

> K.S.A. 79-1467b. **Transmission of exempt property rolls to director of property valuation; annual report, submission to legislature**. On or before July 1 of each year the county clerk of each county shall transmit copies of the current year's exempt real property appraisal and exempt personal property rolls as certified pursuant to K.S.A. 79-1466 and 79-1467, and amendments thereto, and copies of all property exemption claim forms claiming K.S.A. 79-201a *Second* or section 13 of article 11 of the Kansas constitution as the basis for such exemption for the current year filed pursuant to K.S.A. 79-210, and amendments thereto, to the director of property valuation in the manner prescribed by the director. It shall be the duty of the director to prepare an annual report compiling the valuations of property exempted pursuant to K.S.A. 79-201a *Second* and section 13 of article 11 of the Kansas constitution and submit it to the standing committee on assessment and taxation of the house and the standing committee on assessment and taxation of the senate, or their successors, at the beginning of each regular session of the legislature.

Legislation requires the county clerk to submit on or before July 1, a copy of the annual claim for exemption form, written statement and copy of the in lieu of agreement which the entities file with the county appraiser's office by March 1.

> K.S.A. 79-210 **Property exempt from taxation; claim to be filed each year; forms, content and filing of claims; rules and regulation**. The owner or owners of all property which is exempt from the payment of property taxes under the laws of the state of Kansas for a specified period of years, other than property exempt under K.S.A. 79-201g and 79-201d Second, and amendments thereto, shall in each year after approval thereof by the board of tax appeals claim such exemption on or before March 1 of each year in which such exemption is claimed in the manner hereinafter provided. All claims for exemption from the payment of property taxes shall be made upon forms prescribed by the director of property valuation and shall identify the property sought to be exempt, state the basis for the exemption claimed and shall be filed in the office of the assessing officer of the county in which such property is located...The claim for exemption annually filed by the owner of such property with the assessing officer shall include a written statement, signed by the clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption.

The annual claim form was revised in 2004. The use of the supplemental page to the annual claim form is optional by the county appraiser. Detailed instructions on the back will assist the entity or city in completing the form. The county appraiser shall furnish the county clerk a copy of the 1) annual claim form; 2) the written statement; 3) description of the real and/or personal property for each entity[1]; and 4) a copy of the in lieu of agreement. The county clerk will then submit a <u>copy</u> of these documents to the division by July 1. <u>Failure to file the annual claim form and other required documents with the county appraiser jeopardizes the entity's exempt status.</u>

The Annual Claim for Exemption from Property Taxation form, instructions and supplemental page can be viewed and printed from the following link:

http://www.ksrevenue.org/forms-pvd.htm. Place the cursor on the link and follow the instructions in the balloon.

A listing of your county's exempt entities is sent electronically to the appraiser with a copy to you by late January or early February of each year.

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[1] Listing of personal property is no longer required to be submitted to the division when the 'County Use Only' box is checked indicating the description is on file with the county appraiser.

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# KANSAS RURAL HOUSING INCENTIVE DISTRICT ACT

K.S.A. 12-5241 *et seq.*

The purpose of this 1998 act is to encourage the development and renovation of housing in the rural cities and counties by authorizing cities and counties to directly assist with the financing of public improvements that will support such housing. A city with a population of less than 40,000 in a county with a population less than 60,000, or a county with a population of less than 40,000 is authorized to designate one or more rural housing incentive districts within their boundaries.

The governing body of the city or county involved shall conduct a housing needs analysis and adopt a resolution containing the following: 1) a legal description of the proposed district (unit)[1], 2) a map depicting the existing parcels of real estate in the proposed district, and 3) a statement of findings and determinations as required by K.S.A. 12-5244. The resolution shall be published at least once in the official newspaper of the city or county. Upon publication of the resolution the governing body shall send a certified copy to the secretary of commerce for review and approval. If the secretary fails to agree with the findings, the governing body will receive specific reasons in writing from the secretary.

Upon receipt of the approval from the secretary of commerce, the governing body may proceed with the establishment of the district by adopting a development plan that may include one or more projects. The length of any individual project shall not exceed 15 years. The plan shall include all items as noted in K.S.A. 12-5245 including the existing assessed valuation of the real estate in the proposed district.

Prior to the adoption of the plan and designation of the district, the governing body shall pass a resolution that states their action and provide a notice of a public hearing. Pursuant to K.S.A. 12-5245 (d) a certified copy of the resolution shall be delivered to the planning commission of the city or county, the board of education of any school district within any proposed district. If the resolution is adopted by a city governing body, the certified copy shall be delivered to the board of county commissioners. If a county governing body adopts the resolution, it shall be delivered to the governing body of any city located within three miles of such proposed district. The establishment of the district shall be null and void if, within 30 days the board of education, governing body of any city or board of county commissioners determines that the proposed district will have an adverse effect on their taxing subdivision (taxing unit).

[1] A unit in Orion is a unit of government with the authority to set a levy for ad valorem purposes. Any reference to a district in this text translates to a unit in Orion.

Any area added to the district or any substantial change to the plan shall be subject to the same procedure for public notice and hearing as required for the initial establishment of the district.

Any city or county that has established a housing district may issue special obligation bonds to finance the implementation of the adopted plan. Payment of the principal and interest of the special obligation bonds shall be made payable from:

A) Property tax increments;
B) Revenues of the city or county;
C) Any private sources, contributions, or other financial assistance from the state or federal government;
D) Financial sureties provided by the developer;
E) Pledges of any lawfully available city or county revenue;
F) Any combination of these methods.

The maximum maturity on bonds issued to finance projects shall not exceed 15 years. Any and all terms, conditions, exclusions and limitations that are otherwise applicable to bonds issued by authority of K.S.A. 12-1774, shall also be applicable.

Pursuant to K.S.A. 12-5249 the proceeds of the special obligation bonds issued for the established rural housing incentive district are used for the acquisition of property within the specific project area as provided by K.S.A. 12-5247; payment of relocation assistance; site preparations and utilities as listed. None of the proceeds of the bonds shall be used for the construction of buildings or other structures owned or leased to any developer of a residential housing project within the district.

Assessment and taxation of property in this district is handled in the same manner as any other property located outside such district. Taxes levied on the property in this district are paid and collected by the county treasurer as usual. Each district established under the provisions of this law shall constitute a separate taxing unit (taxing group) for the purpose of the computation and levy of taxes. Beginning with the first payment of taxes which are levied following the date of the approval of any district, the real property taxes received by the county treasurer on property located within such district are distributed as shown in Tax Increment example #2 on page 50.6.

Legislation passed in 2009 establishes the "Community Improvement District Act." The "CID" provides for 100% of the land owners within the proposed district to file a petition and proceed without notice or a hearing. Any municipality may create a district and file a petition signed by the owners of more than 55% of the land area, and signed by owners collectively owning more than 55% by assessed value of the land area within the proposed district. This option requires the municipality to adopt a resolution and publish a notice of a public hearing.

Any project with the district to acquire, improve, construct, demolish, remove, renovate, reconstruct, rehabilitate, maintain, restore, replace, renew, repair, install, relocate, furnish, equip or extend:

A. Buildings, structures, and facilities;
B. Sidewalks, streets, roads, interchange…
C. Parking garages;
D. Streetscape, lighting…
E. Parks, lawn, trees and other landscapes;
F. Bus stops…
G. Paintings, murals, display cases,,,
H. Airports, railroads…
I. Lakes, dams, docks…

Financing may include bonds or "pay-as-you-go financing." Resources are: 1) special assessments pursuant to K.S.A. 12-6a01 *et seq;* 2) sales taxes (up to 2%; 3) ad valorem taxes and 4) other sources of revenue. A CID sales tax shall expire 22 years from the date the state director of taxation begins collecting the tax or when the projects bonds or pay-as-you-go costs have been paid.

The state treasurer shall credit 2% of all taxes, not to exceed $60,000 in any state fiscal year, collected to the community improvement district sales tax administration fund to defray the expenses of the department of revenue in administration and enforcement of the collection.

A separate fund shall be created for each district. This fund shall be used exclusively to pay the cost of the project through either bonds or pay-as-you-go financing.

Any municipality issuing full faith and credit bonds to finance any project pursuant to this act shall be made payable, both as to principal and interest solely from a pledge of the sources of funds, including a pledge of a municipality's full faith and credit to use its ad valorem authority for the repayment in the event all other authorized sources of revenue are not sufficient.

## Part Five

# CHANGES AFTER TAX ROLL CERTIFICATION

**~ Advance Tax**

**~ Additions after Tax Roll Certification**

**~ Added Roll**

**~ Escaped Roll**

**~ Personal Property Penalty Procedures**

**~ Clerical Errors/Correction Orders**

## REAL ESTATE

K.S.A. 79-1804

"**When tax due; lien on real property**. All taxes shall be due on the first day of November of each year. A lien for all taxes shall attach to the real property subject to the same on the first day of November in the year in which such tax is levied, and such lien shall continue until such taxes and penalty charges and interest which may have accrued thereon, shall be paid by the owner of the property or other person liable to pay the same: *Provided*, That in the event fee title to such property shall be acquired on or after the first day of January in any year and before the first day of November in such year by the United States government by purchase, condemnation or otherwise or shall be acquired by purchase, condemnation or otherwise for use exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent or charitable purposes, then the taxes shall become due immediately upon such property and a lien for such taxes shall attach to all such real estate prior to its being so conveyed or acquired, said taxes to be computed upon the basis of the levy for the year last preceding in which such property is so conveyed or acquired, and the amount of tax due shall be that proportion of the full year's tax as the period of the year to the date of the possession of such real property is taken under such condemnation proceedings or conveyance bears to the full year.

The county clerk shall immediately compute such taxes and certify the same to the county treasurer who shall proceed to collect such taxes as provided by law: *Provided further, however*, When property is acquired by condemnation proceedings the county treasurer shall certify the amount of the taxes to the court having jurisdiction of the condemnation proceedings in order that the notice may be served upon the lien holders as provided by law; the county attorney may also collect the amount of such taxes by civil action against the persons liable therefor."

## PERSONAL PROPERTY

K.S.A. 79-319, 79-1434, 79-2020, 79-2109, 79-2110, 79-2111, 79-2112

"Advance taxes" constitute those taxes paid for the current year roll before the levies are set and the tax roll is extended for the current year. All such requests shall be made to the county clerk who shall compute such advance tax and charge the county treasurer with the collection of the same pursuant to K.S.A.19-312.

1. A separate roll, labeled as the "advanced tax roll" shall be maintained and shall carry the appraised value, as determined by the county appraiser, the assessed value and the advance tax. If such request is made prior to the current year levy determination, the

clerk shall utilize the appropriate prior year levy for the taxing unit wherein the property will be finally assessed and taxed on the current regular roll.

2. The clerk shall certify the advanced roll and charge the county treasurer with the collection of the advanced tax.
3. Upon collection of the advanced tax, the county treasurer shall retain such advanced taxes in an "advanced tax account".
4. Distribution of advanced taxes shall not take place until the first distribution in the following calendar year. Do not distribute advanced taxes at the time of collection.
5. All such properties shall remain on the regular rolls to ensure that such valuation is included in the base for determining the levies for the current year.
6. County clerks should flag any property on the "regular roll" which have advanced taxes paid on them so that the requirements to adjust such tax dollars can be properly accounted for as follows:
   a) If the current year levy decreases from the prior year levy used to determine the advanced tax on the property, a "refund" will be due.
   b) If the current year levy increases from the prior year levy used to determine the advanced tax on the property, the difference in the advance tax "uncollectible tax" or an "additional tax" statement may be issued at the discretion of the county.

**NOTE:** The taxpayer does not have the option of requesting to pay taxes in advance. Advance taxes are permitted only as per law. To allow any taxpayer, by request, to pay taxes in advance could result in tax increase evasion since "additional tax" billings are optional.

## ADDITIONS/CORRECTIONS AFTER TAX ROLL CERTIFIED

**Omissions:** Omissions are additional property which missed the current tax roll already certified to the county treasurer. The county clerk does not make corrections to the current tax roll, but establishes "added" and "escaped" rolls for such properties.

These properties are subject to the same taxpayer notification of value and the taxpayers' right to appeal. Payments are never allowed to be made pursuant to K.S.A.79-2004 for real property and K.S.A.2004a for personal property even if the tax is due prior to December 20. The tax is always due within 45 days from the date the county treasurer issues the tax statement and on day 46 the tax becomes delinquent and draws interest until paid.

**ADDED ROLL - Personal Property -** K.S.A.79-1427a, as amended

1. If the county appraiser discovers any tangible personal property subject to taxation has been omitted from the current certified tax roll, it shall be the duty of the appraiser to list and value such property. A penalty shall be assigned as prescribed in K.S.A.79-1422(b) and designated on the appraisal roll as an "added appraisal" for the current year. In the case of personal property which had been listed, but underreported, the underreported portion shall be considered as "escaped" and procedures are followed accordingly.
2. The county clerk, upon receipt of such valuation, shall place such property on an "added roll". Do not place the valuation and tax as a correction to the current tax roll.
3. The tax amount due is computed based on the current year levy for the added tax.
4. The tax amount is certified to the county treasurer as an added appraisal for the current year.
5. The full amount of tax is due immediately and payable within 45 days after the county treasurer issues the tax statement.
6. Interest is imposed on day 46 if the tax remains unpaid and is then considered delinquent.
7. The treasurer collects and distributes such tax in the same manner as prescribed by law for the collection and distribution of other taxes levied upon which property is delinquent.

**ADDED ROLL - Real Property -** K.S.A.79-1475

1. The county appraiser follows the same procedures for personal property, except the penalty provision does not apply to real property.
2. The county clerk follows the same procedures as Steps 2, 3 and 4.
3. The county treasurer follows the same procedures as Steps 5, 6 and 7.

## ESCAPED ROLL

Procedures to handle "escaped" personal and real property are very similar to the "added" except for the penalty assigned to personal property and the computation of the tax.

**Personal Property Escaped -** K.S.A.79-1427a, as amended

1. If the county appraiser discovers any taxable tangible personal property that was required to be reported in any year or years (up to four years) prior to the current reporting year, the county appraiser is to list and appraise such property and add 100% as a penalty for escaping taxation for each such year the property was not listed. It shall be designated on the appraisal roll as an "escaped appraisal" for each year involved.
2. In the case of property which has been listed but underreported the county appraiser is to list and appraise the underreported portions of such property and add 100% as a penalty for escaping taxation for each year during which such property was underreported. It shall be designated on the appraisal roll as an "escaped appraisal" for each year involved.
3. The county clerk, upon receipt of the valuation for such property, shall place such property on an "escaped" tax roll. In the case of underreported personal property, officials should never make a correction to the original tax statement.
4. The county clerk computes the tax using the appropriate mill levy for each year the property escaped taxation. Example: A 2007 escaped tax is computed using the appropriate 2007 mill levy. A 2006 escaped tax is computed using the appropriate 2006 mill levy and etc.
5. The escaped property is placed on separate "escaped rolls" by year and such tax amounts are certified to the county treasurer as escaped appraisals.
6. The amount of such tax shall be due in full and payable within 45 days after the county treasurer issues the escaped property tax statement.
7. No interest is imposed unless the tax remains unpaid after 45 days at which time the tax statement becomes delinquent. The county treasurer shall collect and distribute such tax in the same manner as prescribed by law for the collection and distribution of other taxes levied upon property which are delinquent.

**Real Estate Escaped -** K.S.A.79-1475

1. The county appraiser follows the same procedures as for "escaped" personal property, step 1, except for the penalty provision which does not apply to real property.
2. The county clerk follows the same procedures listed in steps 3, 4 and 5.
3. The county treasurer follows the same procedures listed in steps 6 and 7.

Summary of Relevant Statutes, as amended:

K.S.A. 79-306 Taxpayer must file a personal property rendition by March 15th.

K.S.A. 79-1422 Penalty for:

(a) late filing, and

(b) failure to file a complete rendition within a year.

K.S.A. 79-1422a: Escaped penalty for omitted or underreported personal property over a year past due.

**1. Penalty for Untimely Filing a Rendition**: Taxpayers have the duty to file a personal property rendition by March 15 (K.S.A. 79-301; 79-303; 79-306). Failure to file a rendition by March 15 requires the following penalties be applied pursuant to K.S.A. 79-1422(a).

**Note:** a postmark of March 15th or the first business day following a weekend is considered timely.

| **Date Rendition Filed:** | **Penalty:** |
|---|---|
| Filed on Mar 16 through Apr 15 | 5% |
| Filed on Apr 16 through May 15 | 10% |
| Filed on May 16 through June 15 | 15% |
| Filed on June 16 through July 15 | 20% |
| Filed on or after July 16 through Mar 14 of the following year | 25% |

The County Appraiser does not have the authority to abate, waive, or refund the penalty mandated by K.S.A. 79-1422. Only the Court of Tax Appeals has the authority to abate, waive or refund such penalties. The Court has the authority to abate and refund the penalty tax if they find excusable neglect or if a secured creditor repossesses the property, judicially or otherwise, and the creditor pays the taxes and interest due.

**2. Penalty for Omitted Personal Property, Failure to File, Failure to Fully File Discovery Made Within One Year**: If within one year following March 15 (K.S.A.79-306) a Taxpayer: (1) *fails to file* a rendition or (2) *fails to file a full and complete statement*, the County Appraiser must determine the assessed value of the property and add 50% thereto as a penalty for failing to file (K.S.A. 79-1422).

**3. Escaped Tax Penalty for Omitted or Underreported Personal Property Discovery Made After One Year:** If the County Appraiser discovers that property was: (1) omitted from the tax roll *or* (2) has been underreported for whatever reason one year after it was

to have been reported or fully reported pursuant to K.S.A. 79-306 (March 15), and the property was subject to taxation in any of the two years next preceding, it shall be deemed to have escaped taxation and a 50% penalty must be applied. The 50% penalty is based on the omitted value if the property was omitted, or the underreported value if the property was underreported (K.S.A.79-1427a).

**Note 1**: The Court of Tax Appeals has the authority to abate, waive or refund such penalties pursuant to K.S.A. 79-1422(c) or K.S.A. 79-1427a(b). The court has the authority to abate or refund the penalty if they find excusable neglect or if a secured creditor repossesses the property, judicially or otherwise and the creditor pays the taxes and interest due.

**Note 2**: If a taxpayer fails to file but comes in and files within one year of the March 15th due date, the county should reduce the 50% failure to file penalty to a 25% untimely filing penalty. All renditions filed by a taxpayer over one year late are considered escaped tax and the 50% penalty applies.

4. **Applying Penalties Imposed by K.S.A. 79-1422(b) and K.S.A. 79-1427(a)**:

***Example 1:*** Personal Property in the county on January 1, 2008, was omitted or underreported. The county discovers the omission or underreporting on March 16, 2009, over one year after it was required to have been properly reported. The property deemed to have escaped taxation for tax year 2008. The property can be deemed to have escaped taxation for up to two preceding years. Consequently, if the property was also subject to tax on January 1, 2007, but was omitted or underreported, it is deemed to have escaped taxation for 2007 as well.

**Discovery Date: 03-16-2008**

| | | | | | |
|---|---|---|---|---|---|
| Property had situs in the county: | 1-1-08 | | 1-1-07 | | 1-1-06 |
| Years escaped taxation: | 2008 | | 2007 | | n/a |
| Penalty: | 50% | | 50% | | n/a |

**Note**: If property is taxable for the 2009 tax year, a 5% untimely filing penalty *or* a 50% failure to file within the year penalty would also be applicable.

***Example 2:*** Personal property in the county on January 1, 2008, was omitted or underreported. The county discovers the omission or underreporting on March 14, 2009, within one year after is was required to have been reported. The 50% penalty imposed is applicable to tax year 2008 as it has not been more than a year since the property should have been reported. The first year the property is deemed to have escaped taxation would

be tax year 2007. Property can be deemed to have escaped taxation for up to two preceding years. Thus, if the property was also subject to tax on January 1, 2007, and January 1, 2006 it is deemed to have escaped taxation for tax years 2007 and 2006.

**Discovery date: 03-14-2009**

| | | | | | |
|---|---|---|---|---|---|
| Property had situs in the county: | 1-1-08 | | 1-1-07 | | 1-1-06 |
| Years escaped taxation: | n/a | | 2007 | | 2006 |
| Penalty: | 50% failure to file or 25% untimely filing. | | 50% | | 50% |

**Note:** If property is taxable for the 2009 tax year and the property is filed by the taxpayer on March 14, 2009, then <u>no penalty</u> would be applicable for the 2009 year.

# Part Six

# CLERICAL ERRORS

## ~ PROCEDURES

## ~ CAMA

## ~ Orion

## PERSONAL/REAL PROPERTY

In 1999, K.S.A. 79-1701 was amended to remove the term "mistake" and was replaced by the term "*mathematical miscomputation*". Replacing the term "mistake" with the narrower term "mathematical miscomputation" reinforces the fact that clerical errors are errors that do not involve judgment or discretion in terms of correctable overstatements and understatements of value or taxes made by the county.

The law was also revised to clarify, limit and simplify the tax grievance process as follows:

1. The court of tax appeals may only address those errors listed in K.S.A. 79-1701;
2. The court of tax appeals may only review those tax grievances that are filed within **four** years from the date the tax would have become a lien on real property (November 1st); and
3. It is no longer necessary for the county board of commission to approve the court of tax appeals' decision to order a refund for years more than **three** years prior to the current tax year.

K.S.A. 79-1701 now provides that the county clerk may correct the following clerical errors prior to November 1:

a) Errors in the description or quantity of real estate listed;
b) errors which have caused improvements to be assessed upon real estate when no such improvements were in existence;
c) errors whereby improvements located upon one tract or lot of real estate have been assessed as being upon another tract or lot;
d) errors whereby taxes have been charged upon property which the state court of tax appeals has specifically declared to be exempt from taxation under the constitution or laws of the state;
e) errors whereby the taxpayer has been assessed twice in the same year for the same property in one or more taxing districts in the county;
f) errors whereby the assessment of either real or personal property has been assigned to a taxing district in which the property did not have its taxable situs; and
g) errors whereby the values or taxes are understated or overstated as a result of a mathematical miscomputation on the part of the county.

**Clerical Errors-authority of board of county commissioners to correct:**

K.S.A. 79-1701a, as amended, allows the board of county commissioners to correct clerical errors for the current year and the two prior years. The county commissioners may correct those clerical errors listed above and in K.S.A. 79-1701. K.S.A. 79-1701a, as amended, allows the county to correct errors resulting in an *understatement* of tax when the county makes a mathematical miscomputation (rather than a mistake).

**Clerical errors-authority of court of tax appeals to correct:**

K.S.A. 79-1702 allows the court of tax appeals to address grievances filed by taxpayers, municipalities or taxing districts. The tax grievance must be one described in K.S.A. 79-1701 or 79-1701a, as amended. The tax grievance must be filed within four years from the date the tax would have become a lien on real property (November 1st). The provisions requiring that the board of county commissioners also approve any refund for more than three years prior to the most recent tax year were eliminated in 1999. The court of tax appeals may order an additional assessment or tax bill or both where the error results in an *understatement* of values or taxes as a result of a mathematical miscomputations (rather than a mistake) on the part of the county.

The following is the link to the division's web page where you will find the memorandum issued in June 1999. Place your cursor on the link and follow the instructions in the balloon. http://www.ksrevenue.org/pdf/99clererrors.pdf

# INSTRUCTIONS FOR CLERICAL ERRORS/CORRECTION ORDERS FORM

**TAX YEAR:**

The information that is entered in this field would indicate the relevant year of the correction.

*Example*: The Court of Tax Appeals completes a hearing on a grievance filed by a taxpayer on property owned in 2006. The sequential number would indicate the year the correction is being written; however, the correction is to be made for tax year 2006. The tax year entry would be 2006. This enables the clerk and treasurer to make a correction of assessed value and calculation of tax using the proper levy for 2006.

**CLERK'S CONTROL NO. :**

The Clerk's Control Number is part of a management system. The control number involves a sequential numbering system to include the year of the correction and a sequential number.

*Example*: 08-001; 08-002; 08-003, etc.

Assign the sequential number to each form before using. Implement a tracking system in the county clerk's office to monitor the distribution of each form. Invalidate control numbers if necessary.

**APPRAISERS' INFORMATION**

Circle or highlight PERSONAL PROPERTY or REAL PROPERTY at the top of the form.

The Appraisers' office will complete the appraisers' information.

**NOTE**: All valuations entered by the appraisers are 100% (market) value.

| | | |
|---|---|---|
| 1. | Personal Property Identifier | Enter identifier number and description of property being corrected. |
| | Real Property | Enter the parcel number as found on the CAMA/Orion record. |
| 2. | Owner | Enter the owner's name of record. |
| 3. | K.S.A. | List the statue authorizing the clerical error/corrections noted in the explanation section. |
| 4. | Explanation | Provide an explanation for the CE/correction. The following examples show various "reason for change" and the associated statute that pertains to the correction being made. |

*Example*: Personal Property – *K.S.A. 79-1701(g).* The value of a boat had a data entry error that has subsequently lowered the appraised value from 10,000 as originally entered to what should have been entered as 1,000.

*Example*: Real Property – *K.S.A. 79-213.* All land and improvements have been exempted by the Court of Tax Appeals. Docket No. 2008-1003TX.

*Example*: Personal Property – *K.S.A. 79-306d (c).* 2002 Chevrolet 1 Ton truck was sold 5/12/08. This correction involves a prorated value change.

**5. PRIOR TO CORRECTION:**

Real Property: Enter the original tax unit (tax group) and Land Use code (LUC) or LBCS. Enter the Class(es), Land, and Impr. (Building), total appraised value (TOT-APPR). All data is entered as was certified and/or found on the AA file.

Personal Property: Enter the original tax unit (tax group) and Land Use Code or LBCS. Enter the schedule number (2A, 2B, etc.) in the "CLASS" column. Enter the original value in the TOT-APPR column.

**6. AFTER CORRECTION:**

Real Property: Enter the Taxing Unit (Taxing Group) and Land Use code (LUC) or LBCS. Enter the Class(es), Land, and Impr (buildings), and the total appraised value TOT-APPR as corrected.

Personal Property: Enter all information.

**7.** +/- VALUE CHANGE: Enter the total market value change.

**8.** APPROVED: Person authorized to complete this correction form. Signature and date are required.

**9.** (_ _ _) HTM ENTRY __ | __ | __: Real estate changes (CAMA) require a parcel entry in the Hearing/Tracking Module (HTM) or Appeals (Orion). Enter the initials and date of originator.

## COUNTY CLERKS' INFORMATION

**1. ORIGINAL ASSESSMENT CALCULATION:**

Enter the Class, Land, Impr (building), and total assessed (TOT-ASSMT) values. List multi-class uses line by line even if only one change is being made to the parcel.

*Exempt Dams*

Enter the amount of exempt value and the duration of exemption (10 or 20 years).

Enter the total assessed value, tax rate (mill levy), and original tax.

**2. CORRECTED ASSESSMENT CALCULATION:**

Enter the Class(es), Land, Impr (building), and total assessed (TOT-ASSMT) values. List multi-class uses line by line even if only one change is being made to the parcel.

*Exempt Dams*

10-year exemption: Recalculate the total exempt assessment.

20-year exemption: Carry the exempt value over to the new assessment column.

Enter tax rate (mill levy), and corrected tax.

Enter either the ADDED OR ABATEMENT NUMBER involved with the correction.

The county clerk or authorized personnel in the clerk's office signs and dates the form.

## COUNTY TREASURERS' INFORMATION

This section is used by the county treasurer when processing a clerical error/correction order after certification of the tax roll by the county clerk.

Enter the tax statement number and the payment information.

This section is initialed and dated by an authorized person in the treasurers' office.

The Chairman of the Board of Commissioners will sign and date the order whenever the treasurers' section includes the tax statement and payment information. K.S.A. 79-1701a, as amended.

_____
CONTROL NO

TAX YEAR _____

# REQUEST FOR CORRECTION OF CLERICAL ERROR
## PERSONAL / REAL PROPERTY

K.S.A. Supp. 2008 79-1701 and K.S.A. Supp. 2008 79-1701a

## APPRAISERS' INFORMATION

**PERSONAL PROPERTY** IDENTIFIER _____

DESCRIPTION_____

**REAL PROPERTY** PARCEL NO. __ __ __|__ __|__|__ __|__ __|__ __ __ • __ __|__
MAP SEC SHEET QTR BLOCK PARCEL CARD OWNR

OWNER _____

K.S.A. _____ EXPLANATION _____

_____

| PRIOR TO CORRECTION | | | | AFTER CORRECTION | | | |
|---|---|---|---|---|---|---|---|
| TAXING UNIT/GROUP _____ | | | | TAXING UNIT/GROUP _____ | | | |
| LUC / LBCS _____ | | | | LUC / LBCS _____ | | | |
| CLASS | LAND | IMPR | TOT-APPR | CLASS | LAND | IMPR | TOT-APPR |
| (1) _____ | _____ | _____ | _____ | (1) _____ | _____ | _____ | _____ |
| (2) _____ | _____ | _____ | _____ | (2) _____ | _____ | _____ | _____ |
| (3) _____ | _____ | _____ | _____ | (3) _____ | _____ | _____ | _____ |

+ / - VALUE CHANGE _____

APPROVED _____ DATE _____ (__ __ __) HTM ENTRY _____ / _____ / _____

## COUNTY CLERKS' INFORMATION

| ORIGINAL ASSESSMENT CALCULATION | | | | CORRECTED ASSESSMENT CALCULATION | | | |
|---|---|---|---|---|---|---|---|
| CLASS | LAND | IMPR | TOT-ASSMT | CLASS | LAND | IMPR | TOT-ASSMT |
| (1) _____ | _____ | _____ | _____ | (1) _____ | _____ | _____ | _____ |
| (2) _____ | _____ | _____ | _____ | (2) _____ | _____ | _____ | _____ |
| (3) _____ | _____ | _____ | _____ | (3) _____ | _____ | _____ | _____ |

| | | | |
|---|---|---|---|
| Less exempt dam assmt | <_____> | Less exempt dam assmt | <_____> |
| TOTAL ASSESSED VALUE | _____ | TOTAL ASSESSED VALUE | _____ |
| TAX RATE | _____ | TAX RATE | _____ |
| ORIGINAL TAX | _____ | CORRECTED TAX | _____ |

TAX INCREASE $ _____ OR TAX DECREASE $ _____

ADDED NO. _____ ABATEMENT NO. _____

APPROVED _____ DATE _____

## COUNTY TREASURERS' INFORMATION

TAX STMT NO. _____ NO PMNT ( ) 1ST HALF ( ) FULL ( ) AMOUNT PAID $ _____

INITIALS _____ _____ DATE _____

APPROVED _____ DATE _____
CHAIRMAN OF THE BOARD OF COMMISSIONERS

Revised 8/2009

The Change of Value (CVN) notice must include both the current and previous values. The previous value information that prints in the CVN will come from the previous value fields on the KSCAMA Assessment Administration (AA) file. The previous value fields on AA are not data entry fields; they can only be updated by posting a value change from the hearing tracking module (HTM). Therefore, it is necessary that all value changes after certification, including changes because of clerical errors, be posted to AA from the hearing tracking system.

The Clerical Error screen should be used to process in hearing tacking the new value(s) or class to the previous value fields in AA using the Clerk's value post option.

***Procedure***

Since the clerk cannot add new parcels to hearing tracking, the appraiser's office should make sure the parcel exists in hearing tracking before giving the clerical error order to the clerk's office.

1. Take option 1─GO TO HEARING PARCEL SELECTION
2. Take option 3─CLERICAL ERROR HEARING UPDATE and enter the parcel ID. The year should match the year of the correction. ENTER.
3. All information is entered on the RECORD OF FORMAL REVIEW - CLERICAL ERROR (CHT3) screen.
   a. **Date req**. Current day and month
   b. **Parcel type** Type in R, N, I, S, A, O or M.

NOTE: It is not necessary to schedule a parcel as a walk-in.

4. All parcels will have the following RESULTS information entered.
   a. **Action** Use code **A** (adjusted).
   b. **Reason** Use code **CE** (clerical error).
   c. **Notes** Enter: Clerical error-(enter order date).
5. All parcels will have the following PVD information entered.
   a. **PVD action** Use code **A** (approved).
   b. **Date** Use the current date.
6. In the **CHANGED TO VALUES** field(s), you will enter the class and the corrected value(s). Press **ENTER** when exiting from this screen─DO NOT COMMAND (7) ESCAPE.
7. After all information for the clerical error parcels have been entered you are ready to return to the Formal Review Menu (CHT0).
   a. From the Formal Review Menu take option 7─GO TO SELECTABILITY MENU. Press **ENTER**.

b. Take option 2─CREATE OR UPDATE A PROBLEM FOR LATER EXECUTION. Press **ENTER**.

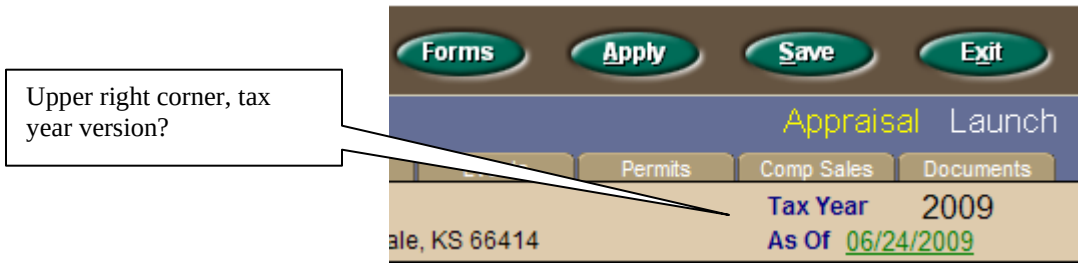
c. Type in the REPORT FORMAT NAME KS.BPST. After you press **ENTER**, the screen will refresh. Press **ENTER** again and a second screen will come up where you will change the selection criteria to read as follows:
SELECT RSN-CD-BD = CE AND PARC-YR-HT = (appeal year). Make sure that no parcel ID ranges are entered. The SAVE REPORT CRITERIA (Y OR N) flag defaults to **Y** for yes. Press **ENTER** three times so that you have returned to the Formal Review Menu (CHT0).

8. Take option 3─CLERICAL ERROR END OF DAY BATCH REQUEST. Press **ENTER**. Check the appeal year in the upper left-hand corner of the batch request screen. It should match the year that was entered in the KS.BPST selectability.
9. Place an X in from of the option─POST NEW VALUES TO AA. Press **ENTER**.
10. Take option 5─SUBMIT END OF DAY BATCH REQUEST. Press ENTER. This screen will allow your request to run the posting report you requested in step 9. Enter a **Y** if you wish to submit this batch request and also enter the *military time* that you want the job to run.
11. After the posting run is complete you will need to check the report (KS.BPST) for the number of parcels that have posted to AA. The last page of the report is the DETAIL & STATUS REPORT where you will be able to tell how many parcels posted to AA.

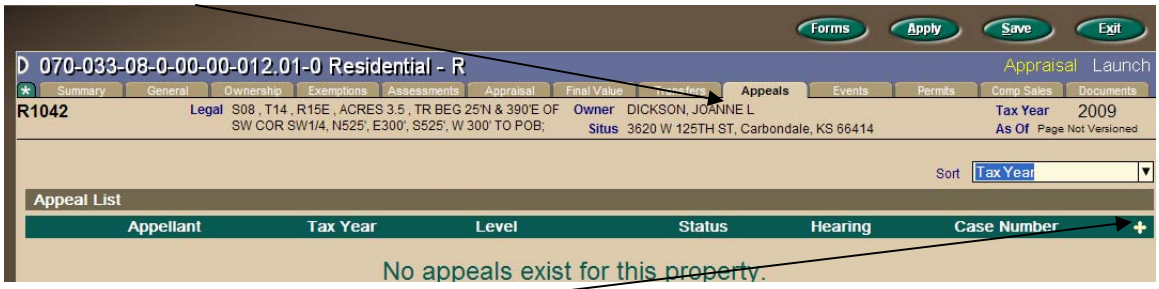
## PROCEDURES:

Unlike the Legacy system a clerical error can be processed without having the appraiser's office create an appeal record.

1) Check the Tax Year version, change if it is not correct.

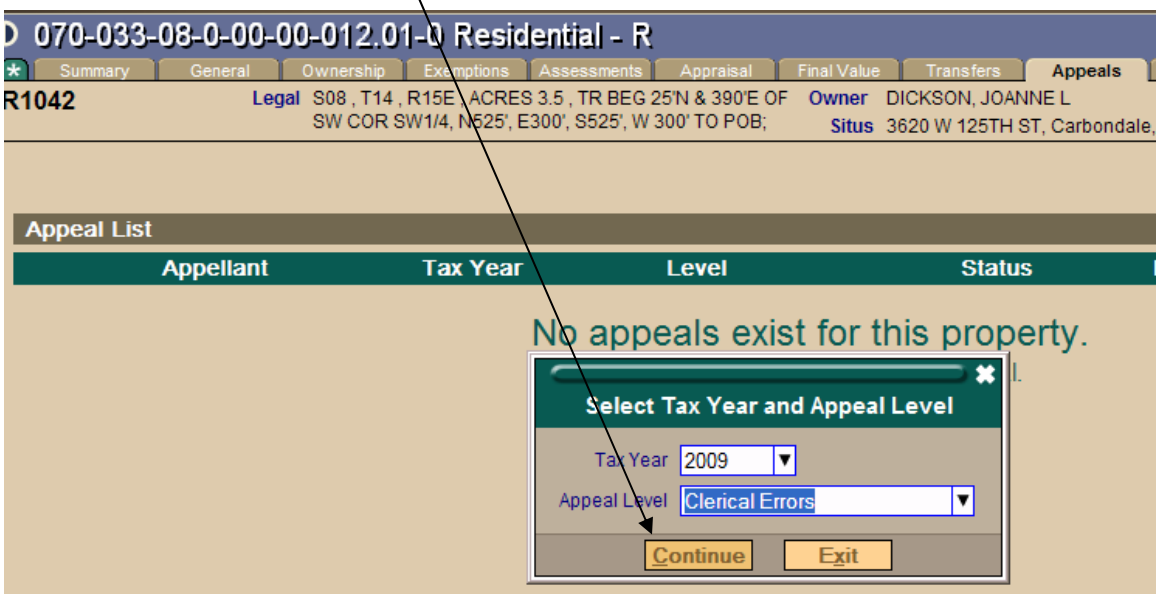



2) Go to the Appeals tab

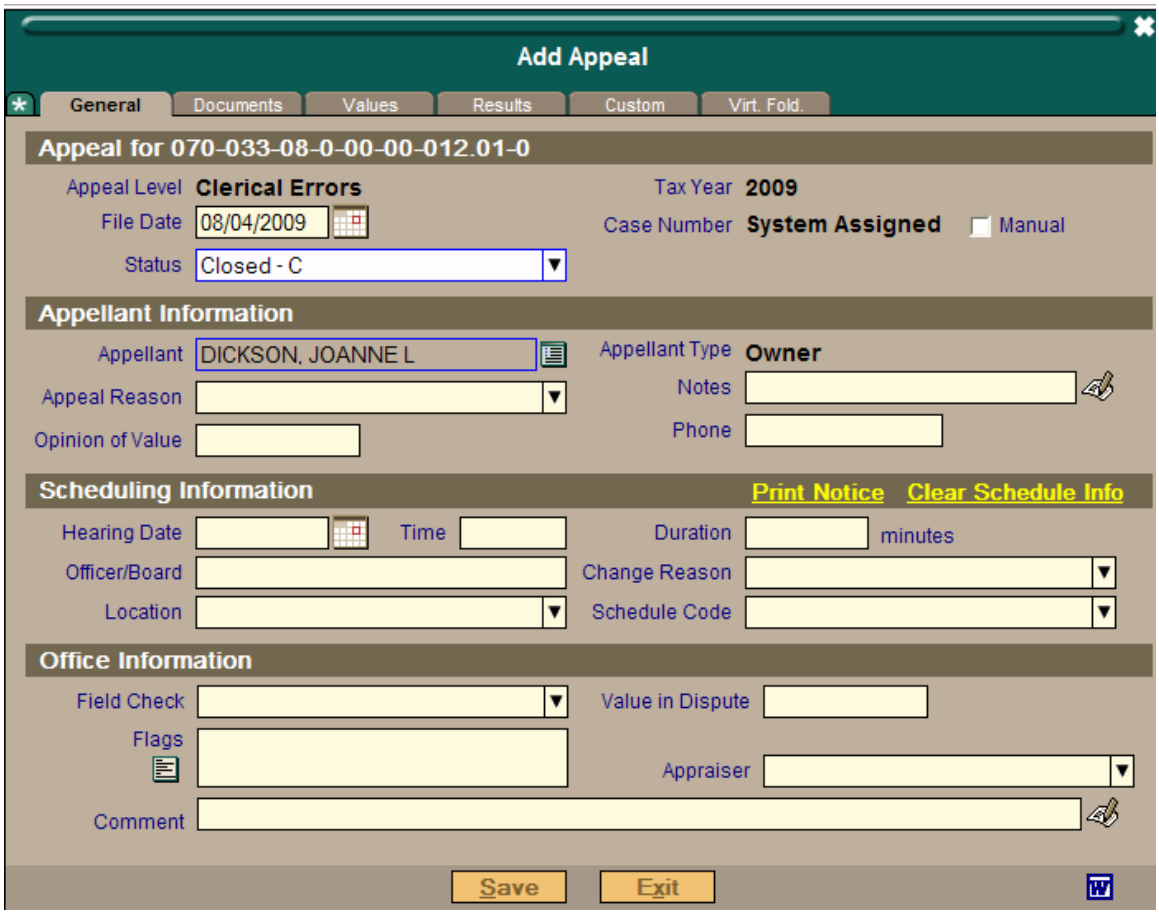



3) Click on the icon (+) to add the Clerical Error.

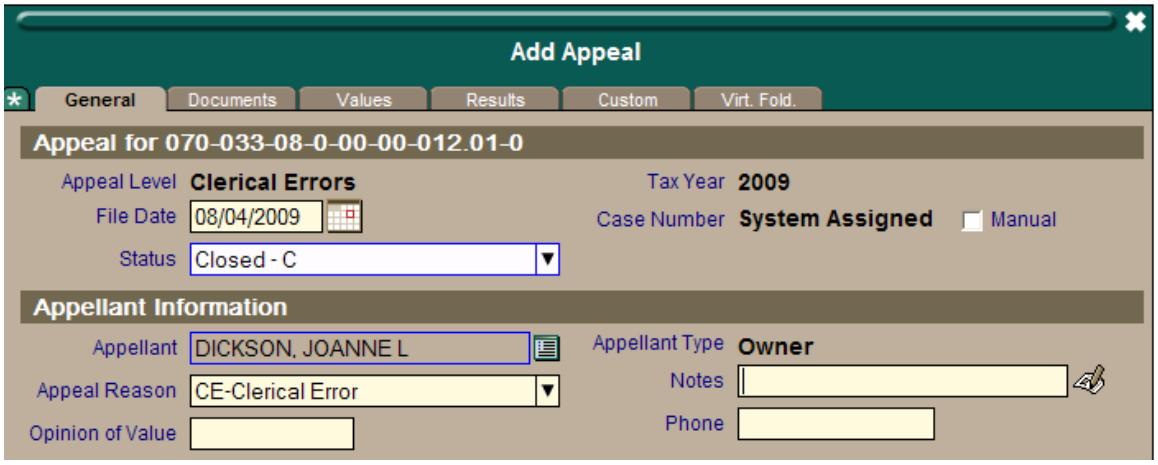
4) Select the correct year for the Clerical error. In this example we will use the Tax Year 2009. Then click on the Continue button.



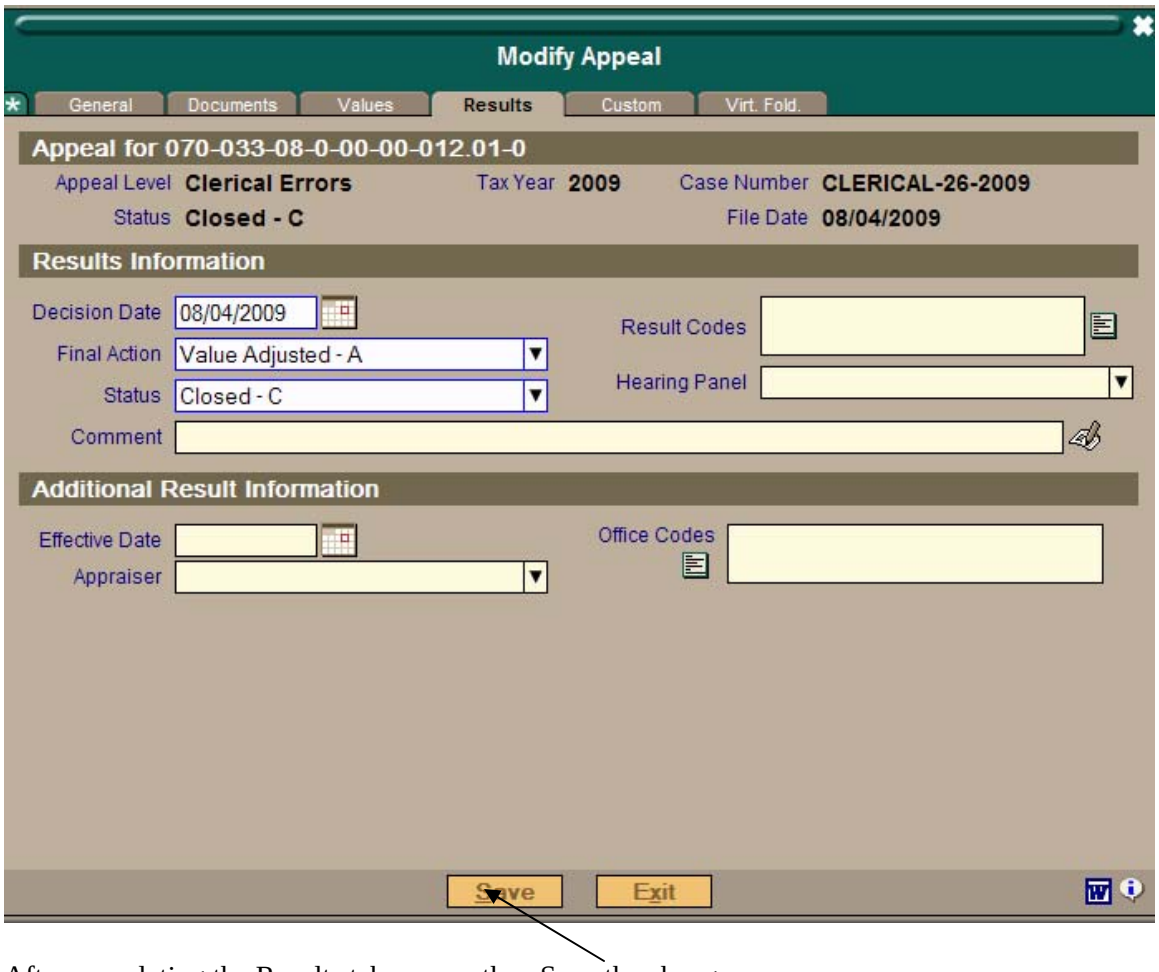
5) The Add Appeal screen will open up with the Appeal Level filled in, current date as the File Date and Closed – C as the status on the General Tab.




6) In the Appellant Information section, fill in the Appeal Reason with CE-Clerical Error.

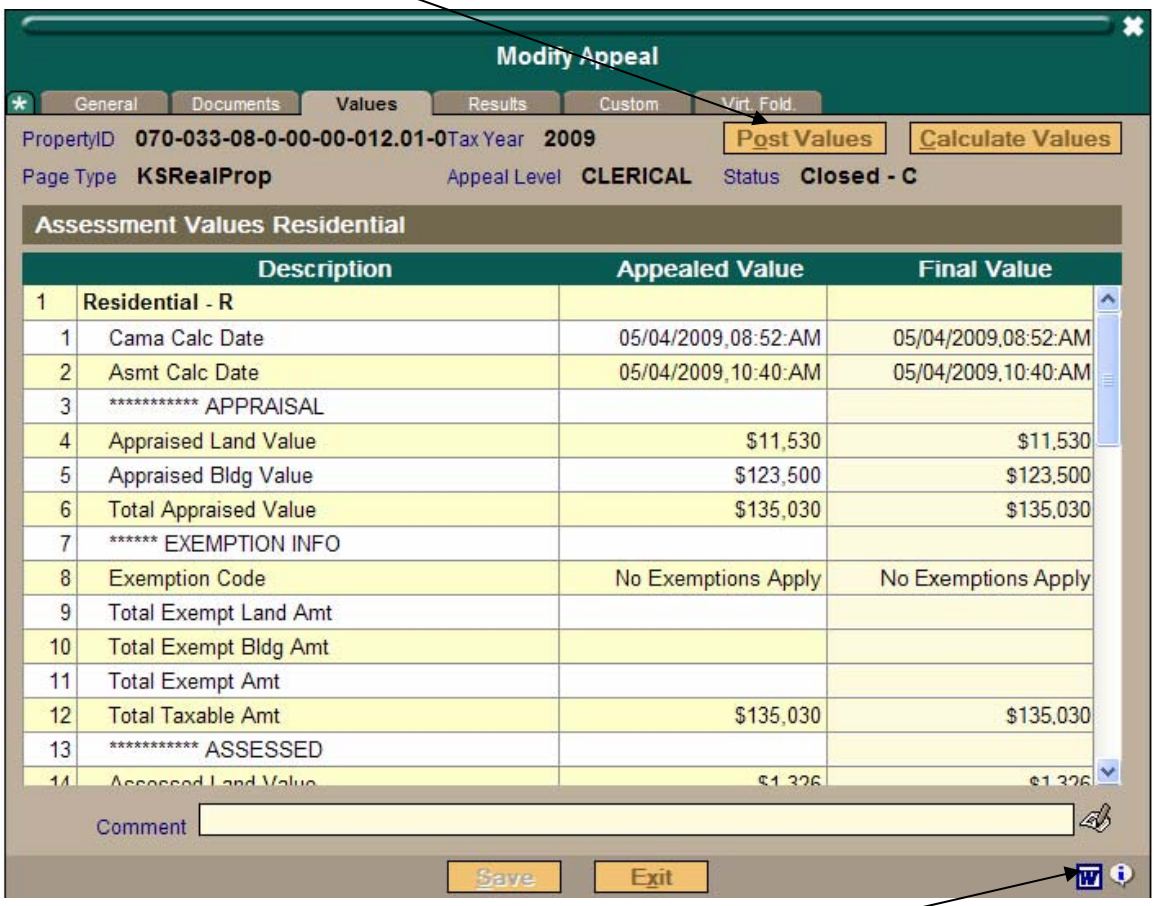


7) Fill in the Results information and Result Codes. The Comment box is designed for any documentation that you want to include in the record.



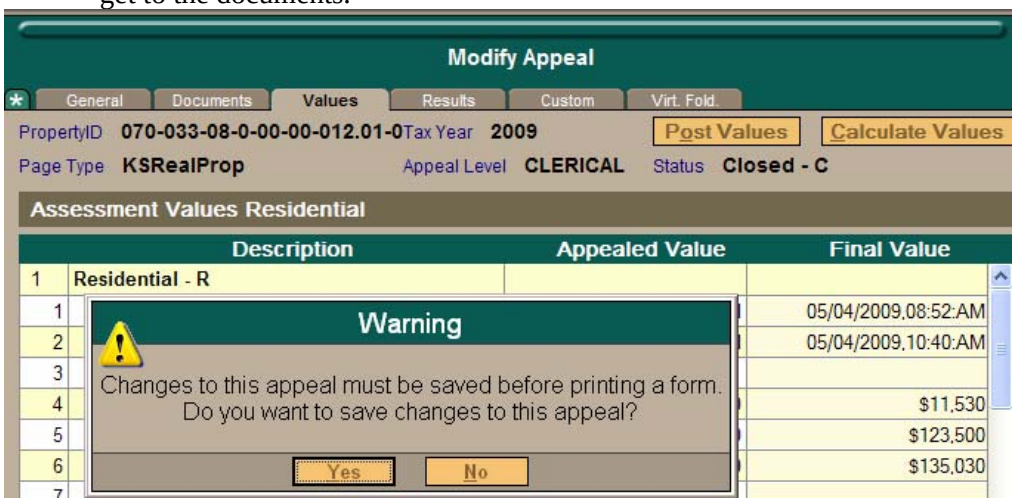

After completing the Results tab screen, then Save the changes.

8) Go back into the Appeal record. Go to the Values tab.
Make the Value adjustment in the Final Value column.
Then Click on the Post Value to post the corrected value to the Assessment Tab.

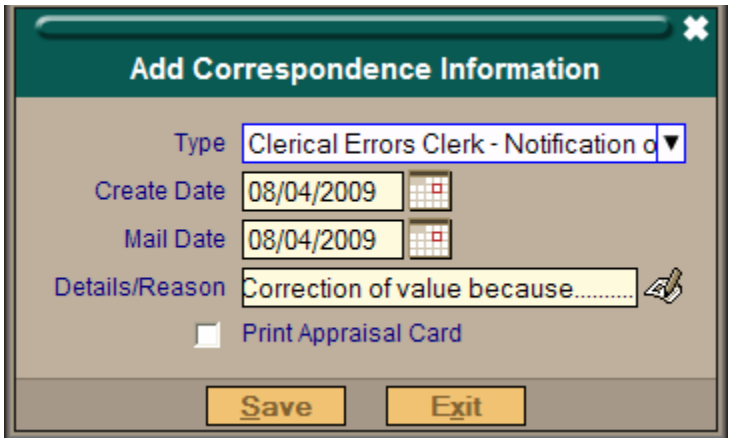



9) If you need to send a letter of correction. Click on the W

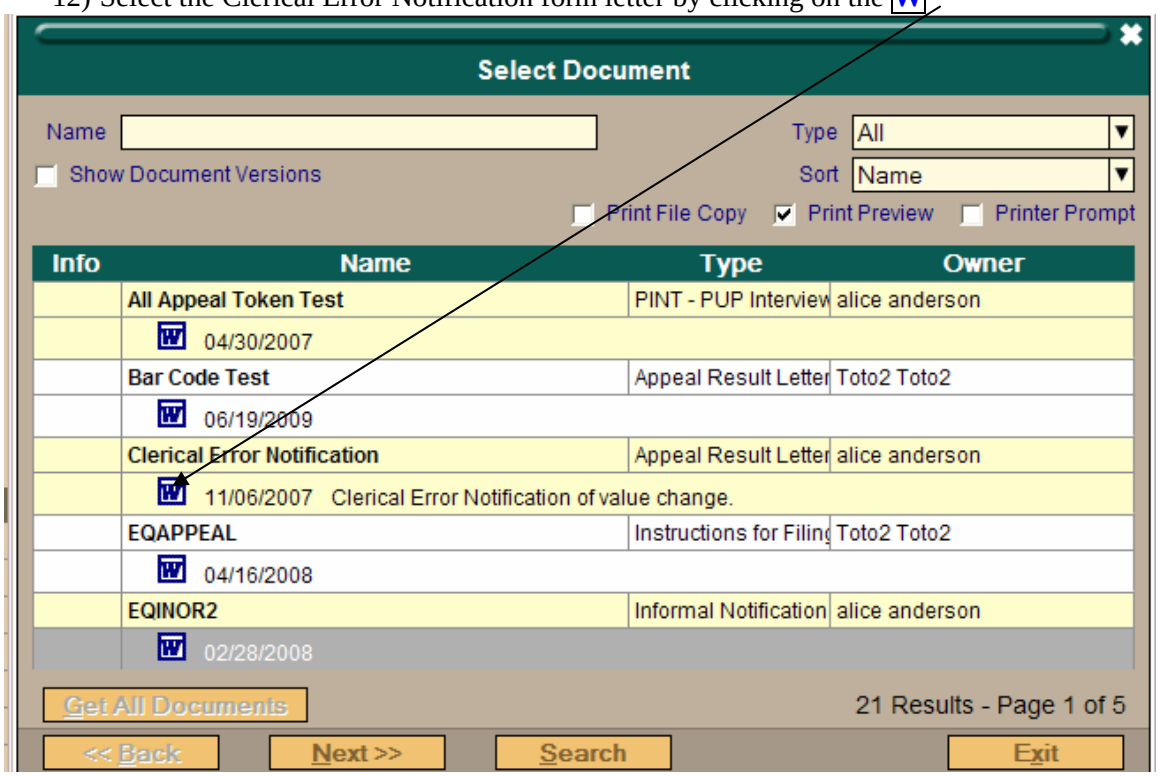
10) A Warning box will come up that you have to respond with Yes to save before you can get to the documents.



11) Add Correspondence Information box, select the Type from the drop down box, which will be Clerical Errors Clerk - Create Date will be current date, Mail date the date the form will be mailed out. Details/Reason is optional but could be informative.




12) Select the Clerical Error Notification form letter by clicking on the W



13) Example of the Notification of Clerical Error letter. This can be edited for each individual county.

Notification of Clerical Error
Tax Year 2009
Office of the County Appraiser, XXXXXX County, Kansas
****** THIS IS NOT A TAX BILL ******

| | |
|---|---|
| Date Mailed: | 8/4/2009 |
| Tax Unit: | 037 |
| | |

Parcel Identification Number: 070-033-08-0-00-00-012.01-0
Quick RefID: R1042
Land Use-LBCS**::**

Lot(s):
Block:

Mailed To:
DICKSON, JOANNE L
3620 W 125TH ST
CARBONDALE, KS 66414

SUBD:

Property Address:
3620 W 125TH ST
Carbondale KS 66414

Property Owner:
DICKSON, JOANNE L

**County Appraiser's Correction of Value:**

*****

Various statutes and directed specifications control the division of property after January 1 of each year. The definition of a parcel as provided to the county appraiser for the purpose of annually valuing real property within their jurisdiction can be found in the *Specifications for Property Ownership Mapping.* Phase 6.1 of this document defines a parcel as "a contiguous area of land within a section under one ownership that can be included under one description for assessment or appraisal purposes, after consideration of all legal and practical elements." Although some minor exceptions have been allowed, the definition has not changed.

Pursuant to K.S.A. 2008 Supp. 79-1459, the appraiser is required to classify all taxable and exempt real and personal property annually, as of January 1. The county appraiser shall notify each taxpayer in the county annually on or before March 1 of any change in the real property classification or appraised valuation. Changes to the classification and valuation that were in place as of January 1, whereby the notice was sent, can be appealed by taxpayers pursuant to K.S.A. 2008 Supp. 79-1448 <u>or</u> K.S.A. 2008 Supp. 79-2005.

Tracts of land divided after regular assessment are discussed in K.S.A. 2008 Supp. 79-425a. The county appraiser is authorized to apportion the assessed valuation according to the value of each respective interest shown by evidence available. If taxes levied on a tract of land prior to its division are delinquent, the owner of any divided portion of such tract may have that portion released from the tax lien by paying to the county treasurer the share of the delinquent tax attributable to such divided portion as shown by the apportionment made of the whole tract's assessed valuation among the divided portions by the county appraiser.

Allocation of values is the responsibility of the county appraiser and <u>not</u> the county clerk (unless the appraiser and clerk is the same person). K.S.A. 79-419 states in part, "...the county clerk shall cause the county appraiser to value each piece or parcel of such lots or lands divided..." Therefore, the Division of Property Valuation maintains that the apportionment of values, due to requests for splits, must be performed by the county appraiser.

SUBJECT: Owner of Record

DIRECTIVE #92-015

A directive was issued to county appraisers and county clerks by the director of property valuation, November 30, 1992, concerning the owner of record. "County clerks shall change the real property assessment and tax rolls to indicate the new owner of record whenever a deed or other instrument conveying real property is recorded."

"The county appraiser shall notify each taxpayer in the county annually on or before March 1 for real property by mail directed to the taxpayer's last known address, of the classification or appraised valuation of the taxpayer's property..." "...For the purposes of this

section and in the case of real property, the term "taxpayer" shall be deemed to be the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk." K.S.A. 2008 Supp. 79-1460

The register of deeds duties involve the recordation of instruments conveying or affecting real estate. "Every instrument in writing that conveys real estate, any estate or interest created by an oil and gas lease, or whereby any real estate may be affected,... may be recorded in the office of register of deeds of the county in which such real estate is situated..."

"The grantor, lessor, grantee or lessee or any other person conveying or receiving real property or other interest in real property...shall furnish the register of deeds the full name and last known post-office address of the person to whom the property is conveyed or his or her designee." This information is forwarded on to the county clerk of the county who shall make any necessary changes in address records for mailing tax statements.

# KANSAS APPRAISAL MAINTENANCE SPECIFICATIONS

The purpose of the appraisal maintenance specifications is as follows:

1.1 An appraisal of all parcels of real property shall be made on an annual basis and shall be conducted in such a manner as to comply with the provision of KSA 79-1476 *et seq.* and with the standards, directives, guidelines and manuals issued by the State of Kansas, Department of Revenue, Division of Property Valuation. It is the purpose and intent of these specifications to assist the county in the performance of the annual appraisal and to conform to accepted standards of mass appraisal.

These appraisal specifications further state that the appraisal and classification are as of January 1.

1.4 The effective date of appraisal for all property values shall be January 1.

2.3 The number of parcels of real property, estimated as of January 1, categorized by predominate assessment subclass and located within the county, shall be appraised. (K.S.A. 2008 Supp. 79-1459)

6.6 The value of improvements under construction or partially complete as of January 1, shall be estimated in relation to their percent of completion and coded for future review.

20.1 The program of reappraisal maintenance shall be carried on without interruption and such work shall be completed in accordance with a phase delineation chart which provides a detailed work schedule. All value estimates and value notifications to taxpayers shall be prepared to include the valuation of all new parcels created through January 1 and all new construction completed or partially completed on January 1.

K.S.A. 58-2221 as amended

**Recordation of instruments conveying or affecting real estate; duties of register of deeds.**

Every instrument in writing that conveys real estate, any estate or interest created by an oil and gas lease, or whereby any real estate may be affected, proved or acknowledged, and certified in the manner hereinbefore prescribed, may be recorded in the office of register of deeds of the county in which such real estate is situated: *Provided,* It shall be the duty of the register of deeds to file the same for record immediately, and in those counties where a numerical index is maintained in his or her office the register of deeds shall compare such instrument, before copying the same in the record, with the last record of transfer in his or her office of the property described and if the register of deeds finds such instrument contains apparent errors, he or she shall not record the same until he or she shall have notified the grantee where such notice is reasonably possible.

The grantor, lessor, grantee or lessee or any other person conveying or receiving real property or other interest in real property upon recording the instrument in the office of register of deeds shall furnish the register of deeds the full name and last known post-office address of their person to whom the property is conveyed or his or her designee. The register of deeds shall forward such information to the county clerk of the county who shall make any necessary changes in address records for mailing tax statements.

79-408 "No later than December 15th, the county clerk shall deliver to the county appraiser the completed real estate assessment roll that shall include all real property." The December date could be construed as the cut-off date for all transfers of property to be in place for the January 1 appraisal date.

79-425a as amended Tracts of land divided after regular assessment (79-1459, January 1). Apportionment of the assessed value of such divided tracts. If there is a delinquency on a tract prior to division, the owner of the divided portion may have that portion released from the tax lien by delinquent tax attributable to such divided portion as shown by the apportionment made of the whole tract's assessed valuation among the divided portions by the county appraiser. When an allocation is made the appraiser, any person aggrieved by the apportionment decision, may within 10 days appeal to the state court of tax appeals, who may substitute an apportionment of assessed valuation for that of the county appraiser.

79-1459 as amended Preparation of appraisal maps, contents; preparation of appraisal records for improvements and land parcels, contents; classification of property. The county appraiser shall:

(e) Annually, as of January 1, classify all taxable and exempt real and personal property into one of the following classifications:

*Residential....Commercial...Agricultural...State Appraised...Public Service.*

The county appraiser shall, annually, as of January 1, subclassify each major classification of all taxable and exempt of both real and personal property in a manner prescribed by the director of the division of property valuation.

79-2001 Entry of unpaid real property taxes; publication notice of all taxes; mailing of tax statements; contents of statements.

...Each year after receipt of the tax roll from the county clerk and before December 15, the treasurer shall mail to each taxpayer, as shown by the rolls...

...The statement shall be mailed to the last known address of the taxpayer or to a designee authorized by the taxpayer or to a designee authorized by the taxpayer to accept the tax statement,...

The following guidelines have been developed by the Division of Property Valuation to explain the recommended procedures for allocating values on split assessments and subsequent tax bills. If unique circumstances arise which need further clarification, please contact a PVD representative.

**BACKGROUND**

The following four key points should be reviewed prior to implementing these guidelines:

(1) Current Kansas statutes neither require nor preclude county officials from issuing split tax statements at the request of a taxpayer. The Division of Property Valuation has always maintained that the issuance of tax statements is a locally administered procedure, to be handled in a lawful manner by the appropriate county officials. Once real property values have been established by the county appraiser and certified to the county clerk, the clerk assumes responsibility for maintaining the current assessment roll. K.S.A. 79-1412a states that the county appraiser shall "... prepare the appraisal roll and certify such rolls to the county clerk ..." K.S.A. 79-408 states "the county clerk shall complete all real-estate assessment rolls that may be required for the assessment districts of the county." Therefore, county clerks may request split valuations for assessment purposes where appropriate.

(2) CAMA and Orion are <u>not</u> a billing system. It was designed to provide the county appraiser with a tool for the inventory and annual valuation of all real property within their jurisdiction. However, the CAMA or Orion system <u>may</u> be utilized by the appraiser to value tracts which have been split out for assessment and taxation purposes.

(3) Allocation of values is the responsibility of the county appraiser and <u>not</u> the county clerk (exception being, the appraiser and clerk are the same person). K.S.A. 79-419 states in part, "... the county clerk shall cause the county appraiser to value each piece or parcel of such lots or lands divided ..." Therefore, the Division maintains that the apportionment of values, due to requests for splits for tax purposes, must be performed by the county appraiser.

(4) The parcel definition is still in effect. Phase 6.1 of the *Specifications for Property Ownership Mapping* defines a parcel as "a contiguous area of land within a section under one ownership, which can be included under one description for assessment or appraisal purposes, after consideration of all legal and practical elements." Although some minor exceptions have been allowed, the definition has not changed.

The parcel definition was designed to generate optimum parcel configurations for valuation purposes. Similarly, ownership codes have been used to differentiate the various types of ownership. These codes remain in effect. The ownership codes are as follows: 0 = Fee

Simple Title; 1 = Leasehold Improvements; 2 = Condominium Units; and 3 = Severed Mineral Rights.

The definition has caused many tracts to be combined that were previously billed separately. However, Kansas county officials may deem it appropriate to issue multiple tax statements when portions of parcels are affected by the following:

(a) Delinquent Taxes
(b) Mortgages
(c) Watersheds
(d) Life Estates

Other situations may come up which warrant consideration and the county must examine each request on a case by case basis. Therefore, it is important that the county adopt specific standards for making splits. The Division of Property Valuation maintains the position that valuation splits must have some basis which is prescribed by law or legal authority. Valuation splits should not be allowed without substantive documentation. All requests must be accompanied by copies of mortgages or other necessary documents which are pertinent to the property in question.

Any request for a valuation split should be addressed by the clerk, and if deemed legitimate, forwarded in writing to the county appraiser. At a minimum, the information on the request should include the following: owner's name; parcel I.D.; individual legal descriptions for the tracts to be split; total valuation; and the old tract or account number (if applicable). Furthermore, the request form should be accompanied by supporting documentation such as mortgage(s), life estate deed(s), etc. The documentation must substantiate the necessity for making the split and contain adequate legal descriptions for the tracts involved. A sample request form is enclosed which may be modified as the county deems appropriate (see exhibit "A").

**OPTIONS**

In the text which follows three optional methods for allocating split valuations are examined.

**Option 1 - Manual Allocation of Value**

Upon receipt of a formal request from the clerk, the appraiser will manually allocate values for each tract within a given parcel and return the figures to the clerk. The allocated values must reconcile with the value which was generated for the current tax year.

The clerk will then enter the values into the tax administration system. The appraiser should keep a record of all split values in the event that questions arise after the issuance of the tax statements. Requests for value splits will be processed each year as properties are revalued.

**Option 2 - Manual Allocation of Percentages**

Upon receipt of a formal request from the clerk, the appraiser will determine a percentage of the total value for each tract within a given parcel. The allocated percentages must total 100%.

The clerk will then apply the percentages to the total assessed value of the parcel and derive a separate assessment for each tract. The clerk will perform this function each year. The appraiser will need to keep a record of the percentages, making adjustments each year as necessary and informing the clerk of any changes. Unless notified otherwise, the clerk will apply the same percentages each year to the assessed valuations.

**Comments on Options 1 & 2**

Both options 1 and 2 provide a means by which values are established for each value split. They require no additional records in the Assessment Administration (AA) or Computer Assisted Mass Appraisal (CAMA) files, and are simple in theory.

Option 1 will require manual allocations each year on the part of the appraiser for each request, and data entry on the part of the clerk for each allocation.

Option 2 will require the appraiser to figure new percentages whenever a physical change has occurred to the parcel configuration or the improvements thereon, or whenever a new request for a value split has been made. Otherwise, the clerk will be able to use the same percentages each year. After the clerk has applied the percentages, the resulting values will have to be entered into the tax administration system.

However, both options 1 & 2 could complicate the interface between the appraiser and clerk because their records will lack a one to one correlation at the time of certification. In counties where it is important that the CAMA and tax administration records correlate as closely as possible, these options may not be preferred. One might also consider how the public might react to the dissimilarity of what appears on the CVN's they receive at the first of the year and the tax statements they receive in November.

The PROPERTY NOTES of CAMA (fields 481, 482 & 483) can be utilized by the county appraiser to list split allocations or percentages. This would provide for a future reference and, if a standard code is established, enable the appraiser to run delectability for split valuations. Keep in mind; however, this may not be a viable "record keeping" method if the note fields are already in use.

Note, the classification and land use of each tract being split out must remain the same as the parent parcel. Classification affects assessed valuation and land use affects the county abstract. Therefore, these elements must be carried the same on each tract being split from a single parcel.

**Option 3 - Using CAMA**

Upon receipt of the request from the county clerk, the county appraiser will forward it to the mapping section of the department. From the documentation provided, the individual tracts will be plotted on the work maps in much the same manner as a parcel split.

Next, parcel numbers are assigned to the resulting tracts. Each tract will receive the original parcel number, but they will be differentiated by their ownership codes. One of the tracts will retain the parent parcel number and the original ownership code (this shall be referred to as the parent tract). In most instances the original ownership code will be zero. The parent tract should be the tract which encompasses the majority of the improvements; this will help to minimize the amount of data entry.

Additional tracts will receive an alpha ownership code (A, B, C, etc.) rather than one which is numeric. Alpha ownership codes are to be used only on tracts that have been split from a parcel for billing purposes.

Each new tract will require an individual map work card (MWC) or change form, completed with the information which pertains to the individual tract (description, acreage, lot size, old tract number, etc.). The original MWC will need to be updated for the parent tract. As with any "real" split, dimensions and/or acreages must add up to the total valuation of the original parcel. If mapping is responsible for use-value calculations, these must also be completed for each tract. Under this option, delineations on the final map must conform to the following guidelines (see exhibit "B" for additional clarification):

(1) Boundaries between tracts shall be drawn as dashed lines with a **0** pen.

(2) The original parcel number shall be delineated on the parent tract. The number shall be placed in the center of the tract if it is contained within a platted area and in the upper right hand corner of tracts described by metes and bounds. Parent tract numbers shall be drawn with a **1** pen and **140** template, and enclosed in a solid circle to indicate that the parcel has been split for billing purposes. Circles shall be **1/4** inch in diameter at a minimum and drawn with a **0** pen.

(3) Each additional tract shall be labeled with the original parcel number and its designated alpha code (i.e., 5A, 5B, etc. - this combination shall be referred to as the "tract code"). Note, with most lettering sets the alpha characters **"I"** and **"O"** look identical to the numbers one and zero. (**It is highly recommended that the county avoid using alpha codes "I" and "O"**). Tract codes shall be placed within each appropriate tract and enclosed in a solid circle. Tract codes shall be drawn with a **0** pen and **120** template. Circles shall be **1/4** inch in diameter at a minimum and drawn with a **0** pen.

(4) On tracts less than one (1) acre, split generated dimensions shall be located in the center of the length of the line, drawn with a **0** pen, **80** template, and enclosed in parenthesis. Dimensions that are unaffected by the split may remain unaltered.

(5) For all tracts requiring acreages, split generated acreages shall be centered under the circled parent tract number and tract code(s), drawn with a **0** pen, **80** template, and enclosed in parenthesis.

(6) For tracts over one (1) acre, but less than five (5) acres, split generated dimensions shall be delineated on the front and longest side of the tract(s). Tracts that are irregular in shape will have split generated dimensions shown on each boundary line. Such dimensions shall be drawn with a **0** pen, **80** template, and enclosed in parenthesis. Dimensions that are unaffected by the split may remain unaltered.

The AA and CAMA files of the parent parcel will have to be modified and all new tracts will require the creation of CAMA records. In essence, all records affected by or created from this type of split will need to be changed to reflect the new configuration of the parcel.

As stated earlier, the classification and land use of tracts must not change due to a split for billing purposes only. It is imperative that the original classification code be carried on every record to insure that all property is fairly and legally assessed. Field 104 of the DCC must contain the same sub class and suffix code for each tract being split from a single parcel. The land use code in Field 102 of the DCC must remain the same for each split tract so that county abstract values are inventoried properly.

**Comments on Option 3**

Option 3 utilizes CAMA to account for and allocate values on tracts which have been split out. Although this option should provide for a close correlation between the appraiser's KSCAMA files and the clerk's tax administration system, considerable effort may be required to implement this option, as well as increase the ongoing costs to maintain the overall CAMA system.

If for any given tax year (including 1989), the allocation of values on split requests occurs after the certification of the appraisal role must be calculated manually for the current tax year. In essence, the appraiser will have to split the values manually and the clerk will have to manually enter the values into the tax administration system. However, if the splits are entered into the CAMA system, future values for the tracts will be generated through the system; each tract will be valued as though it ***is*** a separate parcel. Furthermore, the records will remain on the appraisal roll until they are deleted or deactivated from the CAMA system. **NOTE**: split valuations, generated by the appraiser for the current tax year, must add up to the total valuation of the original parcel.

Once new records are established in CAMA, the system might generate values for individual tracts that do not add up to the value which would be produced if the tracts were appraised as a whole parcel. This will hold true, for example, when unit land values are incremental in relation to lot sizing, and when the income approach is applied to commercial tracts which contain different structure types. If the county utilizes Option 3, it is highly recommended that taxpayers, wanting to receive split tax statements, be advised that the values produced for each tract on the next lien date could vary from the value which would be generated for the whole parcel.

# Part Seven

# MISCELLANEOUS TOPICS

## ~ Watershed Exemptions

# ORION Watershed Exemption Guide

## Course 814521

## Student Manual

### Revised 2012

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# GUIDE OBJECTIVES

Using this guide, the student should be able to:

1. Understand statutes relating to watershed exemptions.
2. Distinguish between the two types of watershed exemptions.
3. Understand the source documents required for exemptions.
4. Calculate values for both 10yr and 20yr watershed exemptions.
5. Understand the delineation of twenty-year watershed exemptions.
6. Data enter exemption information into ORION.

# Chapter 1

In Kansas, under certain circumstances, property owners are eligible to claim exemptions (10 or 20 year) for land in which a dam or reservoir has been constructed. By law, the county appraiser shall make adjustment in the appraisal of the land that has been donated into a watershed. This guide will review the statutes that describe the exemptions, will review and explain the relevant documentation that are required, and will illustrate the procedures used to value and track such exemptions.

## STATUTES

**K.S.A. 82a-405** states **who is eligible** for an exemption, **sets the minimum size** for qualifying reservoirs and states that the **exemption is from taxes levied upon land**--not improvements.

> *K.S.A. 82a-405. Construction and maintenance of dams and reservoirs; tax exemption, Any landowner owning land in the state of Kansas, not within the corporate limits in any city in this state, who shall lawfully by the construction of a dam across a dry watercourse or any stream or watercourse draining an area not exceeding 10 square miles, form upon such landowner's own land one or more reservoirs, having along the axis of the dam at the lowest point in the natural bed of a stream or watercourse a depth of not less than 10 feet and a storage capacity at spillway level, including the volume of any excavation in the reservoir area below such level, of not less than five acre feet, for the collection and storage of surface water or flood detention storage, and who shall maintain such dam or dams in a condition* ***satisfactory to the chief engineer of the division of water resources in the Kansas department of agriculture,*** *shall be entitled to an exemption from taxes levied upon such land in the amount prescribed by K.S.A. 79-201g, and amendments thereto.*

**K.S.A. 82a-406** details the components of the **construction plan**.

> *K.S.A. 82a-406. Same;* ***approval of plans by chief engineer****; construction in accordance with plans. In order to be entitled to the tax exemption provided in K.S.A. 79-201g, the landowner must submit to the chief engineer of the division of water resources, complete plans for such dam showing the area of the drainage basin above the dam; plan, profile and cross sections of the dam and spillway; topographic map of the reservoir basin, and such other data and information as the chief engineer of the division of water resources may require, and such plans shall have the approval of the chief engineer and the dam be constructed in accordance with such plans before such exemption can be claimed.;*

**K.S.A. 82a-407** outlines **who** should make the annual adjustment and **when** the adjustment begins (January 1).

*K.S.A. 82a-407. Same; tax exemption, time and procedure. Upon the completion of any such dam to the satisfaction of the chief engineer of the division of water resources, said chief engineer shall* ***certify the completion of the dam*** *and the capacity of the reservoir, giving detailed information concerning the specific land area involved, to the county clerk or county assessor of the county in which the dam is located, who shall annually make such* ***adjustment in the taxes levied against the land*** *as the owner may be entitled to receive under the provisions of K.S.A. 79-201g, beginning with the first period, following the date of issue of the certificate of completion, on which taxes are regularly levied, and* ***during the years which the landowner is entitled*** *to such reduction.*

Hence, January 1st of the following year in which the certificate is issued, is the year from which the value of the exemption is calculated and the first year the exemption is applicable. Usually, the State Court of Tax Appeals Order will specify the beginning and ending date.

**K.S.A. 79-201g(a)** outlines the procedures for calculating the amount of a **10 (TEN) year exemption**. This exemption is based on the acre feet capacity of the dam or reservoir as certified. The landowner must apply to the chief engineer of the division of water resources for certification of any dam or reservoir **within one year after actual completion**. The exemption must be requested and ordered by COTA (the State Court of Tax Appeals) before being valid.

*K.S.A. 79-201g. Same****; lands contiguous to or donated in connection*** *with erection or maintenance of dam or reservoir. The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:*

*(a) All real property which is contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed and certified by the chief engineer of the division of water resources in compliance with requirements and specifications prescribed by K.S.A. 82a-405 et seq., and amendments thereto, in an amount equal to the increase in the value of such real estate resulting from the construction of such dam or reservoir and in addition thereto an amount computed according to the following schedule:*

*First ten acre-feet of storage capacity ..... $100 per acre-foot*

*Next five acre-feet of storage capacity..... $300 per acre-foot*

*Next five acre-feet of storage capacity..... $200 per acre-foot*

*Next five acre-feet of storage capacity..... $100 per acre-foot*

*Remaining acre-feet of storage capacity ..... $50 per acre-foot*

*The total amount of the exemption for any single tract of land shall not exceed five thousand dollars ($5,000) or forty percent (40%) of the assessed value thereof whichever is the lesser.* ***No exemption shall be granted hereunder unless the landowner shall apply to the chief engineer of the division of water resources for certification of any dam or reservoir within one year after actual completion thereof****. Such exemption shall be applicable to such property for a period of ten (10) years after the original certification of the dam or reservoir; and*

**K.S.A. 79-201g(b)** outlines the procedures for calculating the amount of a **20 (TWENTY)** year exemption. This exemption is based upon land or easements or right-of-way donated which is lower in elevation than the top of the dam. The amount of exemption is equal to twice the assessed value of such land donated.

> *K.S.A. 79-201g. (b) All real property which is contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed and certified by the chief engineer of the division of water resources in compliance with requirements and specifications prescribed by K.S.A. 82a-405 et seq., and amendments thereto, the owner of which at the time of such certification donated to the state or to any of its agencies or subdivisions land or easements or right-of-way for such erection or maintenance of such dam or reservoir in an amount equal to twice the assessed value of the land or easements or right-of-way donated. Such exemption shall be based upon a specific description of the land donated, excluding any land the elevation of which is higher than the top of the dam, as prepared and provided by the chief engineer and the assessed value thereof, as determined by the county assessor, for the year in which the exemption is first granted.* ***No exemption shall be granted hereunder unless the landowner shall apply to the chief engineer of the division of water resources for certification of such dam or reservoir and a description of the land donated within five (5) years after actual completion of the dam or reservoir or within two (2) years after such land is listed for taxation if such land was exempt from taxation under the laws of the state of Kansas at the time of the completion of the dam or reservoir whichever is later.*** *Such exemption shall be applicable to such property for a period of twenty (20) years after the original certification of such dam or reservoir by the chief engineer* ***except that if the landowner shall apply for such exemption more than two (2) years after the actual completion of the dam or reservoir*** *such exemption shall be applicable to such property for a period of twenty (20) years after the date of the actual completion of the dam or reservoir.*

NOTE: Landowners must apply for a certificate of completion from the chief engineer of the division of water resources **within 5yrs of completion of the dam** to claim any exemption. However, for landowners to receive the full 20 years of the exemption, they must apply for the exemption within 2yrs of the actual completion of the dam. If not within the 2yrs, but less than 5yrs, the landowner would then receive 20yrs from the actual completion of the dam. That is why you may receive an order from COTA for less than 20yrs.

**EXAMPLE:** Current Tax Year of 2010

1. The actual date of Completion of the dam is June 1, 2006.
2. Landowner applies for Certificate of Completion on September 15, 2010, which is 4 years after the actual completion.
3. The certificate of completion states June 1, 2006 for the actual date of completion.
4. COTA orders the exemption for 20 years starting with January 1, 2007, not 2011 because the request was not made within 2 years of the completion.
5. The county appraiser uses January 2007 ag use values to calculate the value for the exemption.
6. As specified on the COTA order, the county appraiser enters the exemption applicable January 1, 2007 thru December 31, 2026.

7. If the landowner had applied for the certificate of completion before June 1, 2008, and then applied for the exemption from COTA within two years (2009-2010), the landowner's exemption would begin with the next current tax year, in this case 2011 and would be valid for twenty years, 2030.

**K.S.A. 79-210** eliminates any need for an annual exemption claim for an exempt dam or reservoir. It provides in part as follows:

> *K.S.A. 79-210. ……The owner or owners of all property which is exempt from the payment of property taxes under the laws of the state of Kansas for a specified period of years, other than property exempt under K.S.A. 79-201d and 29-201g, and amendments thereto, shall in each year after approval thereof by the state court of tax appeals claim such exemption on or before March 1 of each year in which such exemption is claimed in the manner hereinafter provided……."*

**K.S.A. 79-213** reviews the procedures for filing a request for exemption. It provides in part as follows:

> *K.S.A. 79-213….(a) Any property owner requesting an exemption from the payment of ad valorem property taxes assessed, or to be assessed, against their property shall be required to file an initial request for exemption, on forms approved by the state court of tax appeals and provided by the county appraiser……*

# WATERSHED EXEMPTION PROCESS
# K.S.A. 79 – 201g (a) & (b)

K.S.A.79-213

State Court of
Tax Appeals
Exemption Order

K.S.A.82a-406

Division of Water Resources
Certificate of Completion
of Dam and Site Plan

10 Year
or
20 Year?

K.S.A. 79-201g(a)

10 Year

1. **If contiguous properties are not included with this watershed**, enter the certified acre-feet capacity on the Exemption tab.
2. Orion will use the statute ac-ft formula annually and apply whichever value is less:
   acre-feet value,
   40% of current assessed value, or
   $5,000 maximum.
3. **If contiguous properties are included,** annual completion of the 10yr-worksheet is required to find 40% of current (Land Only) assessed value.
4. Use statute formula to calculate the acre-feet value.
5. Apply whichever value is less:
   acre-feet value,
   40% of current assessed value, or
   $5,000 maximum.

K.S.A. 79-201g(b)

20 Year

1. Use elevation or site plan data to delineate area of watershed.
2. Acreage **must balance** with the **certified** acreage.
3. Calculate the exemption amount using the ag. use value *"for the year in which the exemption is first granted."*
4. The exemption amount shall remain the same *"for a period of 20yrs after the date of the actual completion."*
5. The taxpayer receives a reduction in *"an amount equal to twice the assessed value of the land …donated."*
6. Apply balance of reduction to contiguous acreage, if applicable.

# Chapter 2

## TEN YEAR EXEMPTIONS

A certificate of completion from Kansas Division of Water Resources certifies and approves reservoirs according to K.S.A. 82a-409. A certificate provides information to support the reservoir's completion including the description of the property, the amount of water capacity in acre-feet, and information concerning any contiguous property/ies if any exists.

## REQUEST FOR EXEMPTION (Ten-year)

K.S.A. 79-213 requires any property owner seeking exemption from payment of ad valorem property taxes "…*to file an initial request for exemption*." The reservoir is not automatically exempt. The county appraiser's office would assist the property owner in completing the documentation for requesting the exemption, including research of contiguous property. There is no need to complete any calculations or entry into Orion until a COTA approval order is received.

A ten year exemption is handled in a couple of ways. The following steps will guide you to correctly apply the exemption.

1. A request for exemption must be filed with COTA.
2. A court order must be received from COTA before moving forward with an exemption.
3. For ten-year exemptions **without** certified contiguous properties, Orion will calculate and compare the three exemption values each year and apply "*whichever is the lesser*". The exemption value then displays as a negative amount on the **Assessment** tab, in the **ED** column.
4. For ten-year exemptions **with** certified contiguous properties, the exemption value will require annual re-calculations outside of Orion. The exempt value would be applied to the primary property and certified contiguous properties using a proration method. (A worksheet for this purpose is provided in this guide.)
5. Because land values may change annually, exemptions with certified contiguous properties require manual calculations. The applicable exemption would be the **lesser** of 40% of the assessed land value of the properties, the acre-feet calculation, or the $5,000.

## USING ORION WITHOUT CONTIGUOUS PROPERTY:

When a watershed exemption does not include any contiguous parcels, then the best method for calculating and maintaining a Ten Year exemption is to have the information entered into Orion. By doing so, Orion will calculate, compare and use the correct value for each of the ten years of the exemption. Orion calculates the amount "*based upon the number of acre feet capacity of the dam or reservoir as certified,"* and then compares that amount to 40% of the assessed value of the "land only" and the $5,000 as stated in K.S.A. 79-201g(a)]. Orion will then apply

"*<u>whichever is the lesser</u>*" and will appear as a negative value on the **<u>Assessment</u>** Tab, in the **ED** column.

The acre-feet amount of the exemption is stated on the certificate of completion from the Division of Water Resources. Acre-feet is the volume of water that would cover an acre to a depth of one foot. The following schedule [K.S.A. 79-201g(a)] would be used to determine the acre-feet amount. By using this statutory formula, the acre-feet calculation remains the same for the duration of the exemption.

First ten acre-feet of storage capacity .....$100 per acre-foot
Next five acre-feet of storage capacity .....$300 per acre-foot
Next five acre-feet of storage capacity .....$200 per acre-foot
Next five acre-feet of storage capacity .....$100 per acre-foot
Remaining acre-feet of storage capacity.....$ 50 per acre-foot

For example, if the certificate of completion states that the reservoir has a capacity of 18.50 acre-feet, the calculation would be as follows:

| Acre-feet | $ per acre-foot | Value |
|---|---|---|
| 10.0 | $100 | $1000 |
| 5.0 | $300 | $1500 |
| 3.5 | $200 | $ 700 |
| 18.5 | | |

**Total Acre-feet calculation** = $3,200

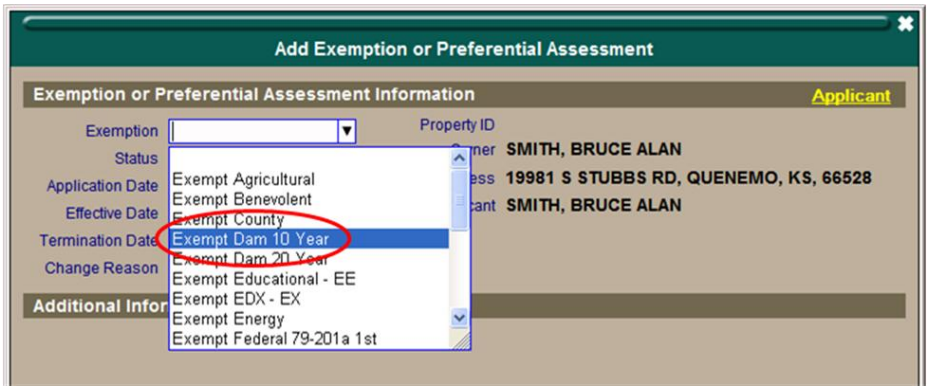
According to the statute, the calculation of $3,200 from the acre-feet formula would then be compared to "*$5,000 and 40% of the **assessed** value thereof whichever is the lesser*." As land values change, Orion has been designed to perform the comparison of 40% of the year assessed land value with the $5,000 and the acre-feet value. These next screen-shots will show where and how the information is entered into Orion for a ten year (10-year) exemption.

## DATA ENTRY INTO ORION (Ten-year)

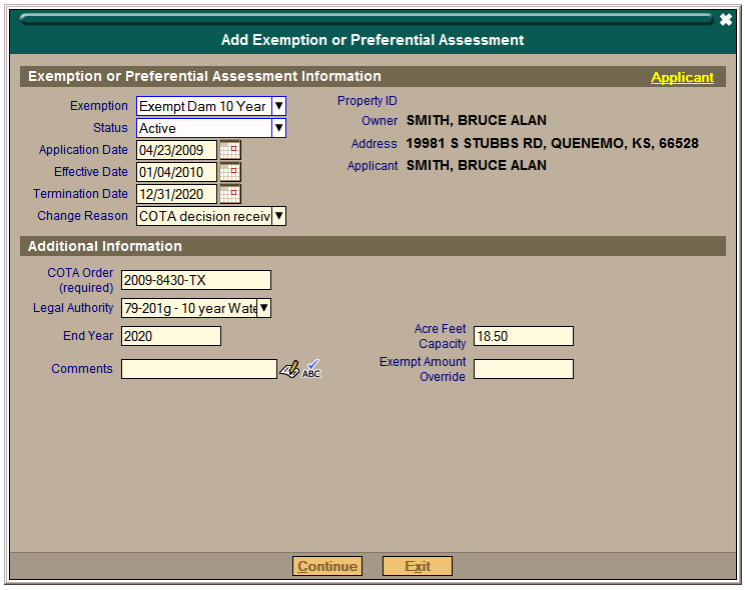
### STEP-BY-STEP INSTRUCTIONS

Open the property where the watershed is located. Begin with the **<u>Exemption</u>** tab, click to add an exemption. This is where the documented data concerning the exemption is entered.

The exemption information starts here and Orion will not calculate any value if this data is not entered. Using the pull-down menu, select **Exempt Dam 10 Year**



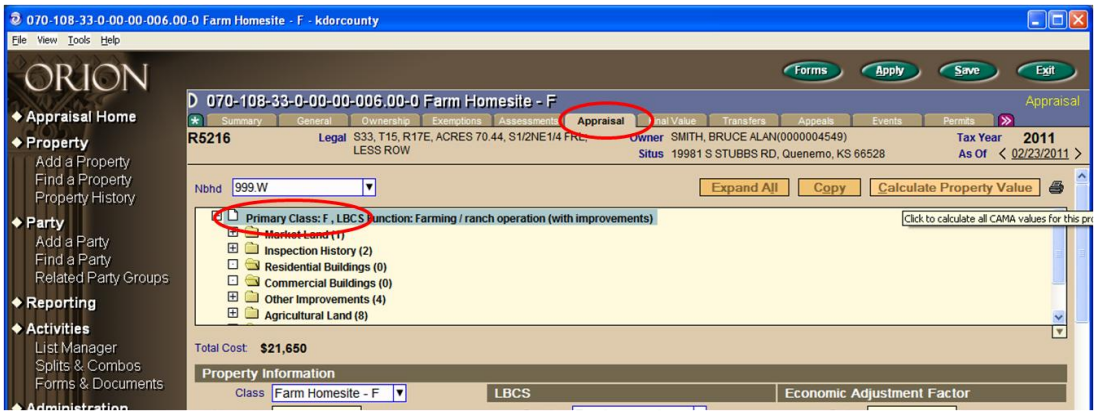

Using the information on the **Certificate of Completion of Dam** from the Kansas Division of Water Resources and the **Exemption Order** from the Court of Tax Appeals, enter the information shown in the next screen. Then click **Continue**.



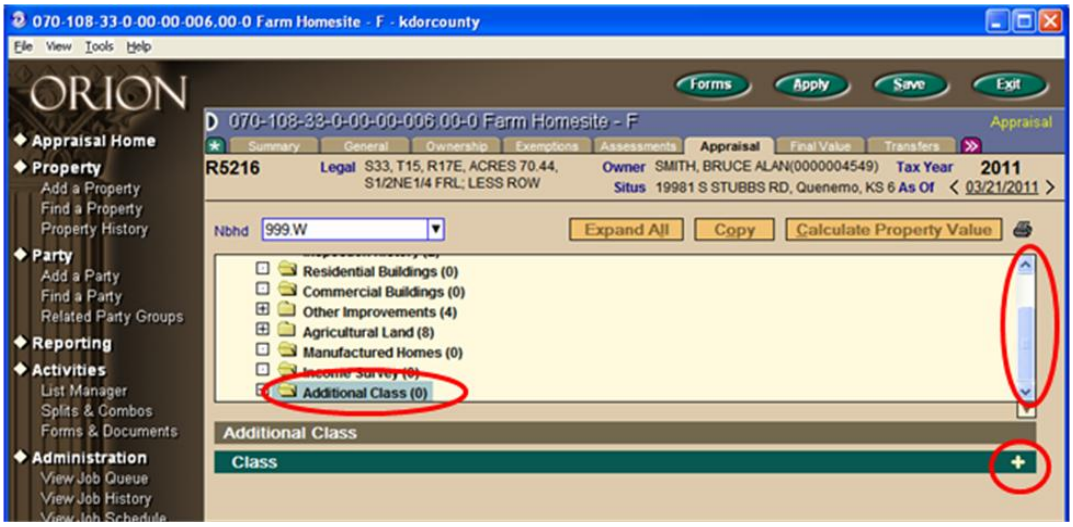

After clicking **Continue**, the list page now shows the exemption as illustrated below.

# APPRAISAL TAB

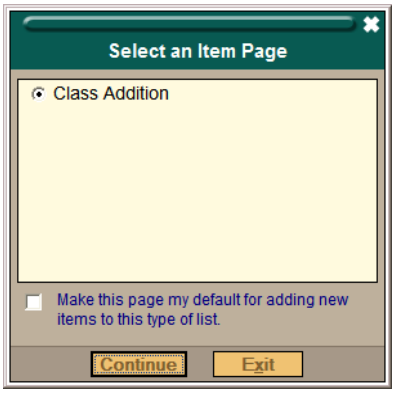
Now, the **Appraisal** tab information will be added. Orion needs to be instructed to use the watershed exemption information to apply the calculations. Start by going to the CAMA tree. By default, the **Primary Class** will be highlighted.

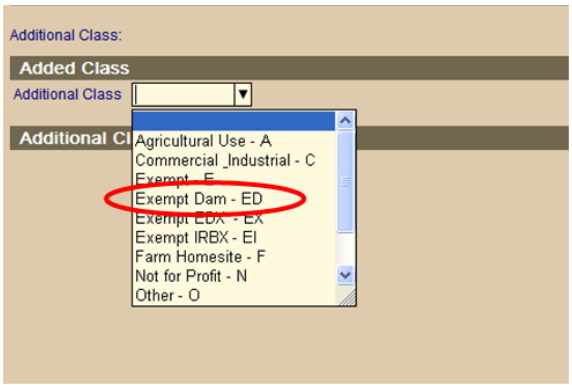



Scroll down and click on **Additional Class** and then click .

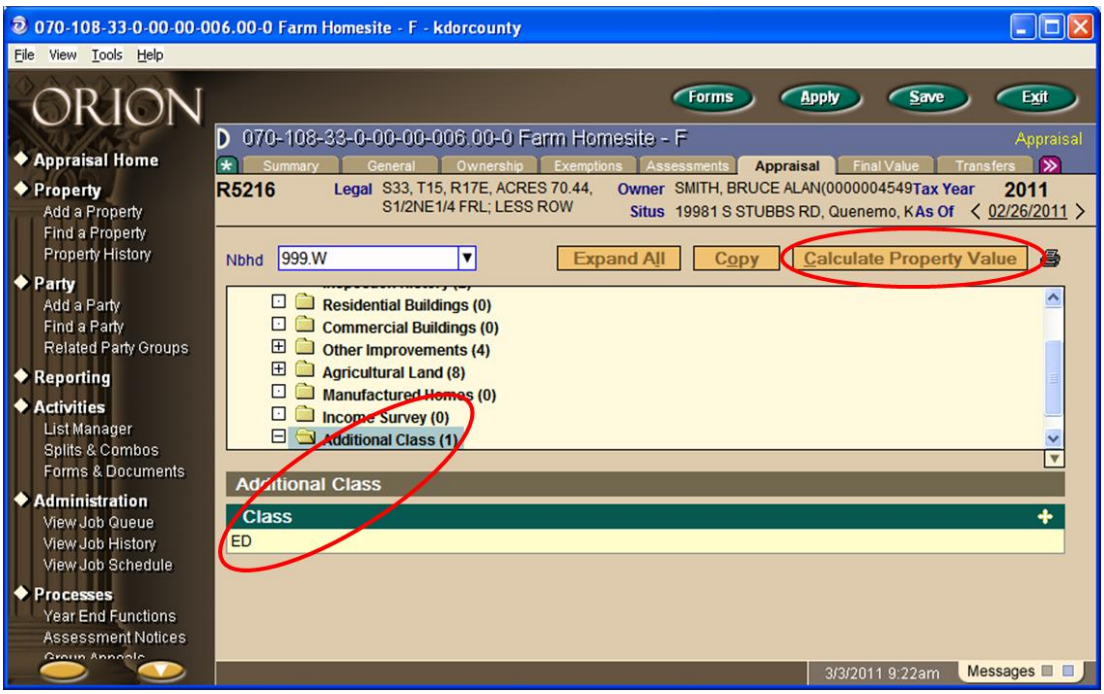



The **Select an Item Page** appears, click **Continue**. Under the **Additional Class** pull down list, select **Exempt Dam – ED** .



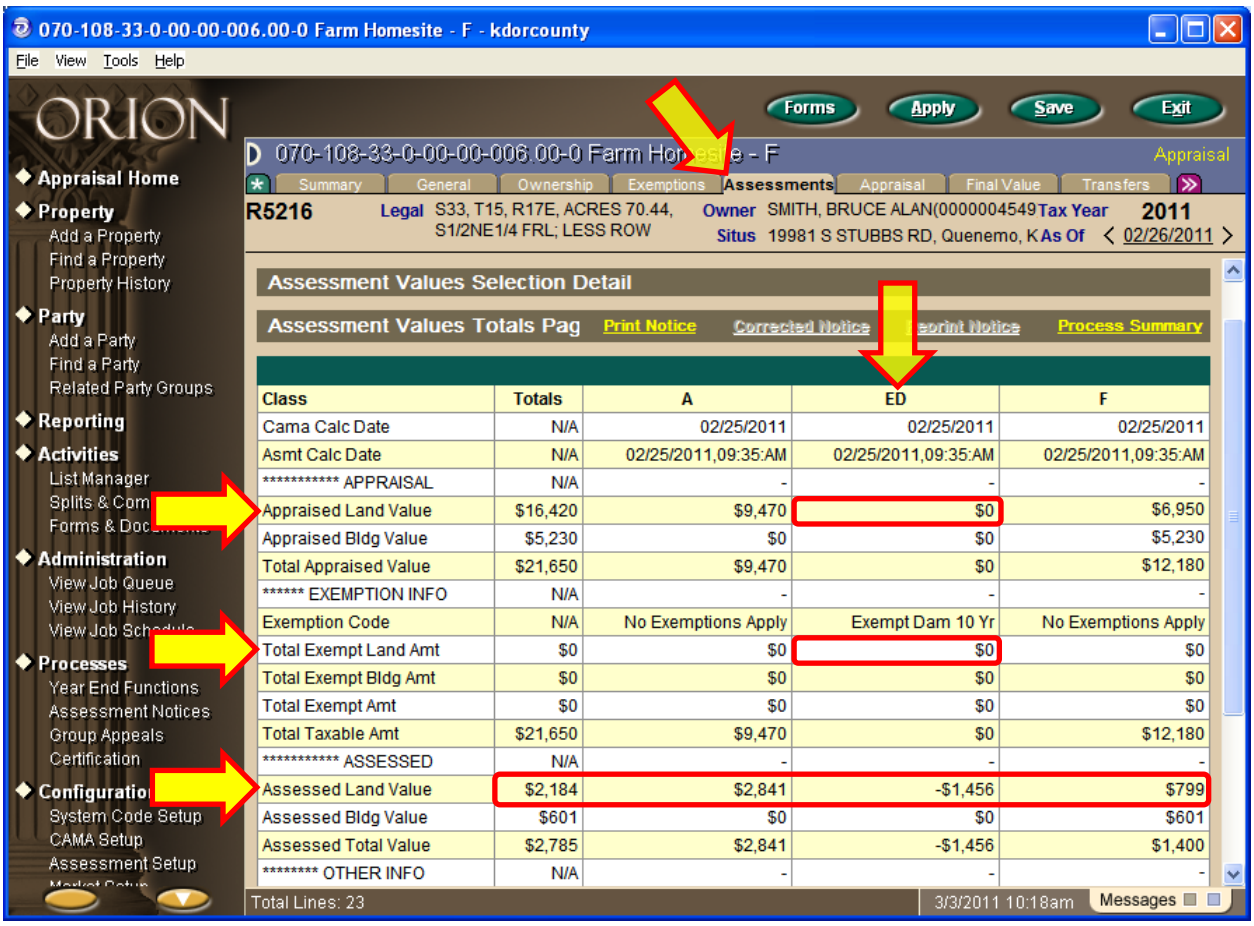
Click **Calculate Property Value**. Your screen should show at least one (1) **Additional Class**, with **ED** listed under **Class**.




## ASSESSMENT TAB

A review of the **Assessment** tab will show the results from entries made earlier. The approved requirements for the exemption have been entered on the **Exemption** tab, and the entry of an **Additional Class** on the **Appraisal** tab triggers CAMA to use the watershed exemption information in its calculations.

Begin the review of the **Assessment** tab by looking for the "**ED**" column as shown in the next screen-shot. This column is automatically added to the property after entries on the **Appraisal** tab. If the column does not appear, then try clicking **Calculate Values**. If there continues to be no column, then return to the **Appraisal** tab and see if the **Additional Class** , "ED", is entered under **Class** If not, repeat the instructions for the **Appraisal** tab.




| Class | Totals | A | ED | F |
|---|---|---|---|---|
| Cama Calc Date | N/A | 02/25/2011 | 02/25/2011 | 02/25/2011 |
| Asmt Calc Date | N/A | 02/25/2011,09:35:AM | 02/25/2011,09:35:AM | 02/25/2011,09:35:AM |
| ********** APPRAISAL | N/A | - | - | - |
| Appraised Land Value | $16,420 | $9,470 | $0 | $6,950 |
| Appraised Bldg Value | $5,230 | $0 | $0 | $5,230 |
| Total Appraised Value | $21,650 | $9,470 | $0 | $12,180 |
| ****** EXEMPTION INFO | N/A | - | - | - |
| Exemption Code | N/A | No Exemptions Apply | Exempt Dam 10 Yr | No Exemptions Apply |
| Total Exempt Land Amt | $0 | $0 | $0 | $0 |
| Total Exempt Bldg Amt | $0 | $0 | $0 | $0 |
| Total Exempt Amt | $0 | $0 | $0 | $0 |
| Total Taxable Amt | $21,650 | $9,470 | $0 | $12,180 |
| ********** ASSESSED | N/A | - | - | - |
| Assessed Land Value | $2,184 | $2,841 | -$1,456 | $799 |
| Assessed Bldg Value | $601 | $0 | $0 | $601 |
| Assessed Total Value | $2,785 | $2,841 | -$1,456 | $1,400 |
| ******** OTHER INFO | N/A | - | - | - |

Notice there is $0 value for the "Appraised Land Value", which is not used in the calculations of 10yr watershed exemptions, only the assessed value is used. Also, there is $0 value for the "Total Exempt Land Amt" where non-watershed exemption lands are carried. In the "Assessed Land Value", we find that Orion displays **-$1,456** as the exempt value. Let's review the statutory calculations manually to confirm the Orion amount.

Earlier in this chapter, we calculated an example watershed with 18.50 **acre-feet** to be valued at **$3,200**. This value was calculated using the statute acre-feet formula and remains the same for the entire ten years of the exemption.

Next, the "Assessed Land Value" line gives a land value for "A" and "F". Adding those together will give us the total assessed land value. The last calculation is to find 40% of this total. ($2,841+ $799)/40% = **$1,456**.

There are now three **K.S.A. 79-201g(a)** values to compare; the acre-feet, the 40% assessed land value, and the $5,000.

| Acre-Feet | Assessed | Statute |
|---|---|---|
| $3,200 | **<u>$1,456</u>** | $5,000 |

Orion calculates and compares these three values in this example to find "*whichever is the lesser*" for the current year's exemption, or **<u>$1,456</u>**. Over the next ten years, Orion will annually calculate 40% of the assessed value and enter the lesser of the three values for watersheds that have no contiguous property

## USING ORION WITH CONTIGUOUS PROPERTIES:

The statute is not clear on the exact method to use when applying the exemption to properties with contiguous properties. This guide uses the following example to illustrate a proration method and will explain the data entry into Orion. Regardless of the method used, supporting documentation on all adjoining contiguous properties is required. These properties must be included on the Certificate of Completion **and** the COTA order. A 10-Year Exemption Worksheet will guide you thru these steps to find "*whichever is the lesser*". You will need to use the worksheet annually in order to prorate the value to all on the contiguous properties.

The example below illustrates an exemption being applied to one primary property and a contiguous property. Remember to calculate and use 40% of the **assessed** value, not **appraised value**, and use only **land values**, not improvements.

| Property # | | **Assessed** value of land |
|---|---|---|
| 1 | | $4450 |
| 2 | | $3200 |
| | **Total Assessed Value** = | $7650 |
| | | x **.40** |
| | | $3060 |

Using an example of 17 acre-feet, the calculation of acre-feet would be $2900. This being less than $5000 and/or $3060, the exemption amount would be $2900. There are two contiguous parcels in this particular example so the exemption amount would be prorated based upon the percent each parcel contributes to the total assessed value. The total assessed land value for the two parcels equals $7650 so your calculations would be as follows:

| Parcel # | Assessed Land Value | / | Total Assessed | = | Percent of Total |
|---|---|---|---|---|---|
| 1 | $4450 | / | $7650 | = | 58% |
| 2 | $3200 | / | $7650 | = | 42% |

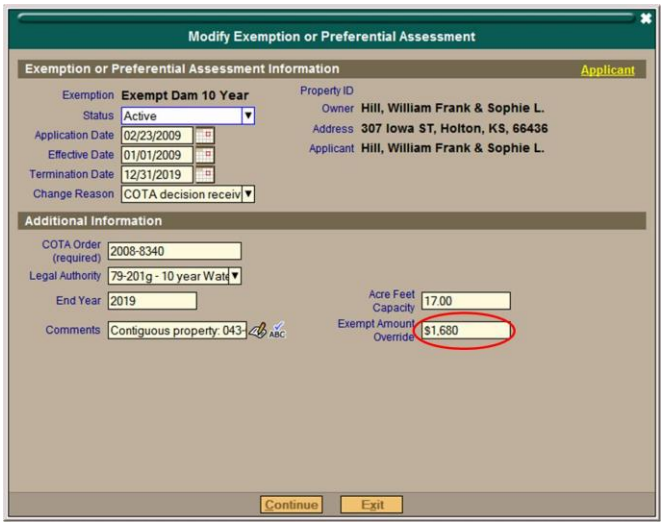
| Parcel # | Percentage | x | Exemption Amount | = | Prorated Amount |
|---|---|---|---|---|---|
| 1 | 58% | x | $2900 | = | $1680 |
| 2 | 42% | x | $2900 | = | $1220 |

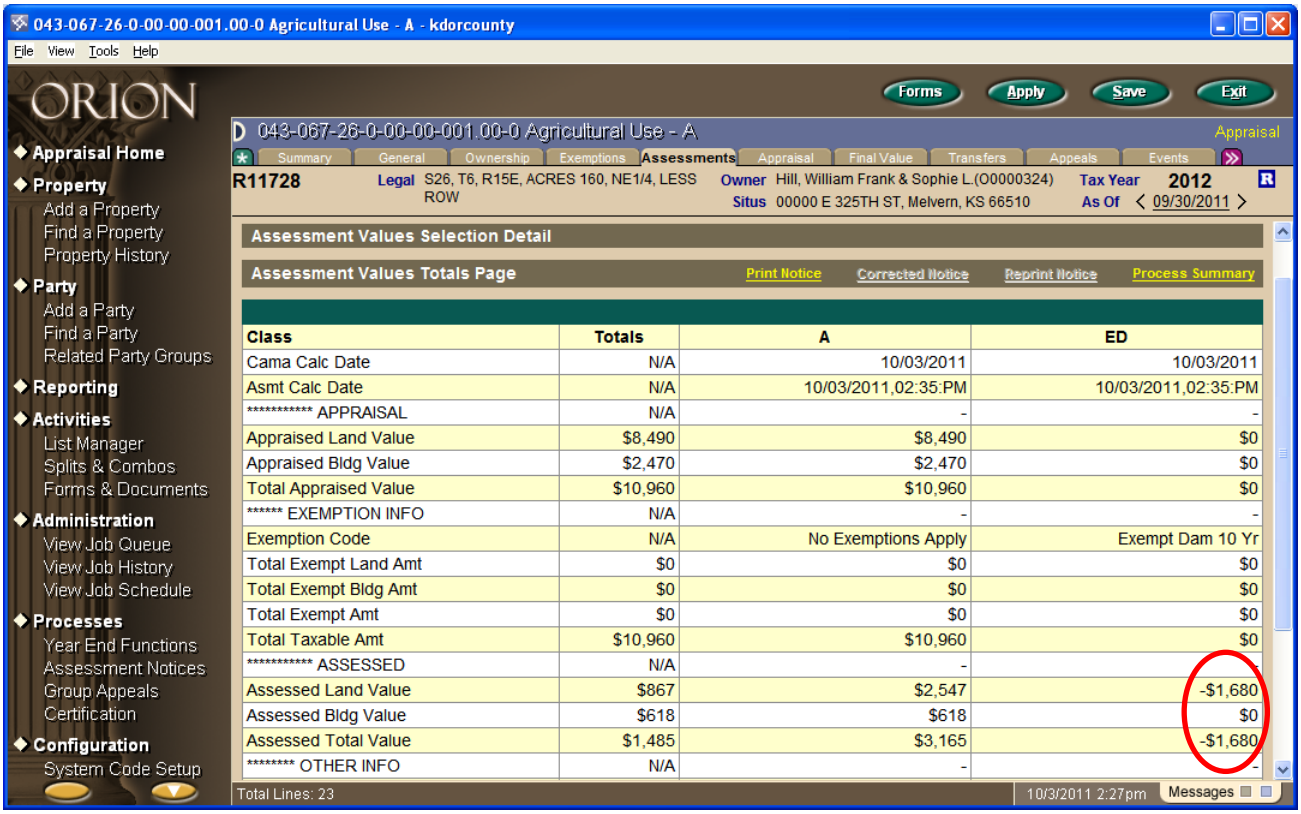
The prorated exemption amount on each property would be shown as a reduction of -$1,680 to parcel 1 and -$1,220 to parcel 2. The reduction would be applied on the beginning tax year as stated on the COTA order. With the possibility of land values changing, the statute requires you to "…*annually make adjustment in the taxes levied against the land*….." and any contiguous parcel(s). So, each year, 40% of the current year's assessed value of all land under contiguous ownership as stated in the documentation (unless change in ownership occurs) would be compared to determine the amount of reduction for the property.

So, in other words, when contiguous properties are involved, it will be necessary to use the 10-year Exemption Worksheet **annually** to calculate the exemption amount and apply a percentage of that exempt value to each parcel.

# ORION DATA ENTRY FOR CONTIGUOUS PROPERTIES

Data entry for the contiguous properties would begin the same as shown earlier for non-contiguous properties. The information as shown on the Exemption, Appraisal, and Assessment tabs needs to be entered, along with links and comments about all the watershed's contiguous properties. However, the prorated exempt values for **each property** would be shown as an **Exempt Amount Override**. It is recommended for the acre-feet capacity to be entered only on the primary property for future reference and left blank for remaining contiguous properties. In this example, the override value from our parcel 1 is $1,680. Orion applies and uses this amount in the calculations as shown on the Assessment Tab example below




| Class | Totals | A | ED |
|---|---|---|---|
| Cama Calc Date | N/A | 10/03/2011 | 10/03/2011 |
| Asmt Calc Date | N/A | 10/03/2011,02:35:PM | 10/03/2011,02:35:PM |
| ********** APPRAISAL | N/A | - | - |
| Appraised Land Value | $8,490 | $8,490 | $0 |
| Appraised Bldg Value | $2,470 | $2,470 | $0 |
| Total Appraised Value | $10,960 | $10,960 | $0 |
| ****** EXEMPTION INFO | N/A | - | - |
| Exemption Code | N/A | No Exemptions Apply | Exempt Dam 10 Yr |
| Total Exempt Land Amt | $0 | $0 | $0 |
| Total Exempt Bldg Amt | $0 | $0 | $0 |
| Total Exempt Amt | $0 | $0 | $0 |
| Total Taxable Amt | $10,960 | $10,960 | $0 |
| ********** ASSESSED | N/A | - | - |
| Assessed Land Value | $867 | $2,547 | -$1,680 |
| Assessed Bldg Value | $618 | $618 | $0 |
| Assessed Total Value | $1,485 | $3,165 | -$1,680 |
| ******** OTHER INFO | N/A | - | - |

# 10-YEAR EXEMPTION EXERCISE

Work Problem Sheet

## 10-YEAR EXEMPTION WITHOUT CONTIGUOUS PROPERTIES

Using the "*10-Year Exemption Worksheet"* on the next page, calculate the Acre-Feet value using 44.50 acre-feet and 40% of the Assessed Land Value using $8,490 as the Appraised Land Value. Fill in the boxes below.

**Worksheet Answers**

| Statute $5,000 | 40% Assessed Value | Acre-Feet |
|---|---|---|

Using the screen shots throughout this chapter and the source documents on the next 6 pages, fill in the information you would need for data entry in Orion.

## Exemption Tab

Exemption Type : _____

Status : _____

Application Date : _____

Effective Date : _____

Termination Date : _____

Change Reason : _____

COTA Order : _____

Legal Authority: _____

End Year : _____

Acre Feet Capacity : _____

## Appraisal Tab

Additional Class : _____

## Assessment Tab

These are the final values that you would find on your Assessment Tab

| | Totals | A | ED |
|---|---|---|---|
| Assessed Land Value: | $1,528 | $2,547 | -$1,019 |

( $2,547 - $1,019 = $1,528 )

# 10-YEAR EXEMPTION WORKSHEET

For exemptions where the watershed has **no contiguous properties** and the information is correctly entered on the Exemption, Appraisal, and Assessment Tabs, Orion formulas will perform the 10-yr exemption calculation and comparison each year. No further action is required. However, when **contiguous properties** are involved, this worksheet would be used to calculate the portion that is to be applied to each property.

Property Owner _____

Certificate of Completion Total Acre feet _____

Parcel/Parcels Listed as Contiguous _____-_____-____-___-____-____-_____.____

_____-_____-____-___-____-____-_____.____

_____-_____-____-___-____-____-_____.____

KSA 79-201g (a)
**Calculate the acre-feet amount.**

The total acre-feet must match the number of acre-feet certified. The calculated amount remains the same for the ten years the exemption is applicable.

| | | | | |
|---|---|---|---|---|
| First 10 acre-feet | ( ) | x | $100 = | $_____ |
| Next 5 acre-feet | ( ) | x | $300 = | $_____ |
| Next 5 acre-feet | ( ) | x | $200 = | $_____ |
| Next 5 acre-feet | ( ) | x | $100 = | $_____ |
| Remaining amount | ( ) | x | $ 50 = | $_____ |
| Total | | | | $_____ |

Copy this amount to the box below.

**<u>The following portion must be completed on an annual basis.</u>**

| Parcel Number(s) | Class | Appraised Value (Land only) | x | Rate | = | Assessed Value |
|---|---|---|---|---|---|---|
| _____ | ____ | _____ | x | ____ | = | _____ |
| _____ | ____ | _____ | x | ____ | = | _____ |
| _____ | ____ | _____ | x | ____ | = | _____ |
| _____ | ____ | _____ | x | ____ | = | _____ |

Total Assessed _____

x .40

40% of Assessed Land Value = _____

The exemption amount cannot exceed $5000 or 40% of the assessed value of all contiguous land.

| $5,000 | | |
|---|---|---|

**<u>The lowest of the above numbers would be used as the exemption amount.</u>**

THE STATE OF KANSAS

KANSAS DEPARTMENT OF AGRICULTURE
Alice A. Devine, Secretary of Agriculture

DIVISION OF WATER RESOURCES
David L. Pope, Chief Engineer

# Certificate of Completion of Dam and Capacity of Reservoir

## Water Structure No. DJA-0338

To the County Clerk or County Appraiser
Jackson County, Kansas

I, David L. Pope, Chief Engineer of the Division of Water Resources, Kansas Department of Agriculture, do hereby certify that a dam, located in SE ¼ of the SW ¼ of the NE ¼ of Section 26, Township 6 South, Range 15 East, Jackson County, Kansas; and constructed according to the provisions of K.S.A. 82a-405 through 82a-408, inclusive and K.S.A. 79-201g, relating to the collection and storage of surface water, has been satisfactorily completed and that the reservoir created by the dam has a capacity of 44.5 acre-feet located on land owned by William Frank and Sophie L. Hill.

Witness my hand this 1st day of September, 2008

DIVISION OF WATER RESOURCES
DAVID L. POPE
CHIEF ENGINEER
KANSAS DEPARTMENT OF AGRICULTURE

David L. Pope, P.E., *Chief Engineer*

## Information Concerning Land Areas Involved

The land owned by William Frank and Sophie L. Hill at the time of completion of the above identified dam, which is contiguous to the dam or reservoir, is described as follows: The NE ¼ of Section 26, Township 6 South, Range 15 East of the 6th P.M., Jackson County, Kansas

*According to the provisions of K.S.A. 82a-409 and 79-201g, the county clerk or the county assessor shall make such reduction in the assessed valuation of land as the owner may be entitled to receive.*

**the owner may be entitled to receive.**

**DWR 2-410 (Rev. 6/1/89)**

BEFORE THE COURT OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION
OF HILL, WILLIAM FRANK & SOPHIE L.
FOR EXEMPTION FROM AD VALOREM
TAXATION IN JACKSON COUNTY, KANSAS

Docket No. 2008-8340-TX

ORDER

Now, on this 23rd day of February, 2009, the above captioned matter comes on for consideration by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties, an application for exemption having been filed pursuant to K.S.A. 79-213, as amended by 1998 Kan. Sess. Laws, ch. 130, § 36 and ch. 146, § 5.

2. The subject matter of this tax exemption application is described as follows:

   Land contiguous to a watershed or dam described as: The NE ¼ of Section 26, Township 6 South, Range 15 East of the 6th P.M., Jackson County, Kansas, also known as parcel ID # 043-067-26-0-00-00-001.00-0.

3. The applicant requests a reduction in valuation for the land contiguous to the land upon which a dam or reservoir has been constructed pursuant to K.S.A. 79-201g (a). The statute provides a reduction in valuation for

   "[a]ll real property which is contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed and certified by the chief engineer of the division of water resources in compliance with requirements and specifications prescribed by K.S.A. 82a-405, *et seq.*, and amendments thereto, . . . for a period of ten (10) years after the original certification of the dam or reservoir . . . ."

4. The applicant acquired the real estate on June 28, 1989. The Chief Engineer certified the dam or reservoir complete on September 1, 2008. The Chief Engineer certified that the dam or reservoir complies with the provisions of K.S.A. 82a-405 *et seq.*, and amendments thereto.

5. The county recommends the request for a reduction in valuation be granted. The County does not request a hearing.

6. The Board finds that the applicant owns real estate contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed. The Board further finds that the Chief Engineer has certified that the dam or reservoir is complete and that the number of acre-feet certified is 44.5. The Board concludes that the County shall reduce the valuation in accordance with K.S.A. 79-201g(a).

IT IS, THEREFORE, BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS, CONSIDERED AND ORDERED that the County Appraiser shall reduce the valuation of the real property described above from **January 1, 2009, through December 31, 2019**, in accordance with K.S.A. 79-201g (a). IT IS FURTHER ORDERED that any refund due and owing the applicant be made pursuant to K.S.A. 79-213, as amended by 1998 Kan. Sess. Laws, ch. 130, § 36 and ch. 146, § 5, which limits the refund to a period not to exceed three years.

Any party to this appeal who is aggrieved by this decision may file a written petition for reconsideration with this Board as provided in K.S.A. 77-529, as amended by 1998 Kan. Sess. Laws, ch. 146, § 4. The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to: Secretary, Board of Tax Appeals, DSOB Suite 451, 915 SW Harrison St., Topeka, KS 66612-1505. *A copy of the petition, together with all accompanying documents submitted, shall be mailed to all parties at the same time the petition is mailed to the Board. Failure to notify the opposing party shall render any subsequent order voidable.* The written petition must be received by the Board within fifteen (15) days of the certification date of this order (allowing an additional three days for mailing pursuant to statute if the Board serves the order by mail). If at 5:00 pm on the last day of the specified period the Board has not received a written petition for reconsideration, this order will become a final order from which no further appeal is available.

IT IS SO ORDERED

THE BOARD OF TAX APPEALS

SEAL

ATTEST:

RITA MAICHEL, SECRETARY

AUGUST BOGINA, JR. P.E., CHAIRMAN

J. LYN ENTRIKIN GOERING, MEMBER

ROBERT G. FREY, MEMBER

DAVID L. PATTON, MEMBER

WAYNE C. VENNARD, JR., MEMBER

CERTIFICATION

I, Rita Maichel, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of the order in Docket No. 2008-8340-TX, and any attachments thereto, was placed in the United States Mail, on this 5th day of March 2009, addressed to:

William Frank & Sophie L. Hill
307 Iowa St
Holton, KS 66436

Thomas J Brown
Jackson County Appraiser
400 New York
Holton, KS 66436-1787

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.

Rita Maichel, Secretary

# 10-YEAR EXEMPTION WORKSHEET
## Answer Sheet

Property Owner William Frank & Sophie L. Hill
Certificate of Completion Total Acre feet 44.5

Parcel/Parcels Listed as Contiguous 043 - 067 - 26 - 0 - 00 - 00 - 001.00.0
_____-_____-____-___-____-____-_____.____
_____-_____-____-___-____-____-_____.____

KSA 79-201g (a)
**Calculate the acre-feet amount.**

| | | | | |
|---|---|---|---|---|
| First 10 acre-feet | ( 10 ) | x | $100 = | $ 1000.00 |
| Next 5 acre-feet | ( 5 ) | x | $300 = | $ 1500.00 |
| Next 5 acre-feet | ( 5 ) | x | $200 = | $ 1000.00 |
| Next 5 acre-feet | ( 5 ) | x | $100 = | $ 500.00 |
| Remaining amount | (19.5) | x | $ 50 = | $ 975.00 |
| Total | | | | $ 4975.00 |

The total acre-feet must match the number of acre-feet certified. The calculated amount remains the same for the ten years the exemption is applicable.

Copy this amount to the box below.

**The following portion must be completed on an annual basis.**

| Parcel Number(s) | Class | Appraised Value (Land only) | x | Rate | = | Assessed Value |
|---|---|---|---|---|---|---|
| 1.00-0 | A | 8,490 | x | 30% | = | 2,547 |
| | | | x | | = | |
| | | | x | | = | |
| | | | x | | = | |

Total Assessed 2,547
x .40

40% of Assessed Land Value = 1,018.8

The exemption amount cannot exceed $5,000 or 40% of the assessed value of all contiguous land.

$5,000 $1,019 $4,975

**The lowest of the above numbers would be the amount of the exemption.**

# 10-YEAR EXEMPTION EXERCISE

Work Problem Answer Sheet

## 10-YEAR EXEMPTION WITHOUT CONTIGUOUS PROPERTIES

Using the "*10-Year Exemption Worksheet"* on the next page, calculate the Acre-Feet value using 44.50 acre-feet and 40% of the Assessed Land Value using $8,490 as the Appraised Land Value. Fill in the boxes below.

## Worksheet Answers

| Statute | 40% Assessed Value | Acre-Feet |
|---|---|---|
| $5,000 | -$1,019 | -$4,975 |

Using the screen shots throughout this chapter and the source documents on the next 6 pages, fill in the information you would need for data entry in Orion.

## Exemption Tab

Exemption Type : Exempt Dam 10 yrs

COTA Order : 2008-8340

Status : Active

Legal Authority: 79.201g–10 year Watershed/Dam

Application Date : 02/23/2009

End Year : 2019

Effective Date : 01/01/2009

Acre Feet Capacity : 44.50

Termination Date : 12/31/2019

Change Reason : COTA decision received

## Appraisal Tab

Additional Class : ED

## Assessment Tab

These are the final values that you would find on your Assessment Tab

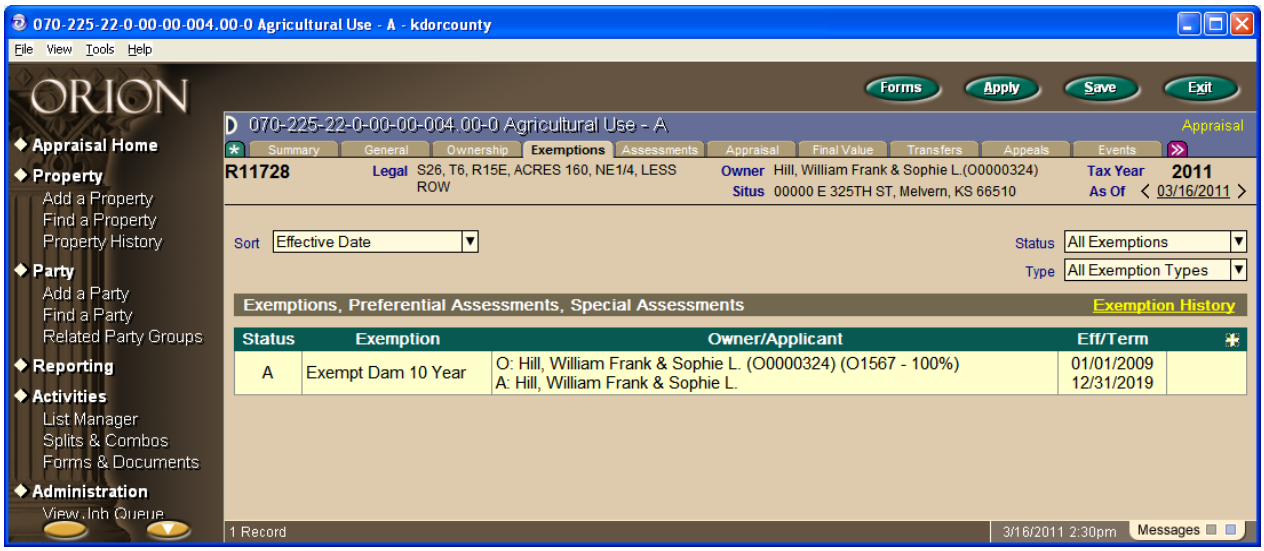
| | Totals | A | ED |
|---|---|---|---|
| Assessed Land Value: | $1,528 | $2,547 | -$1,019 |

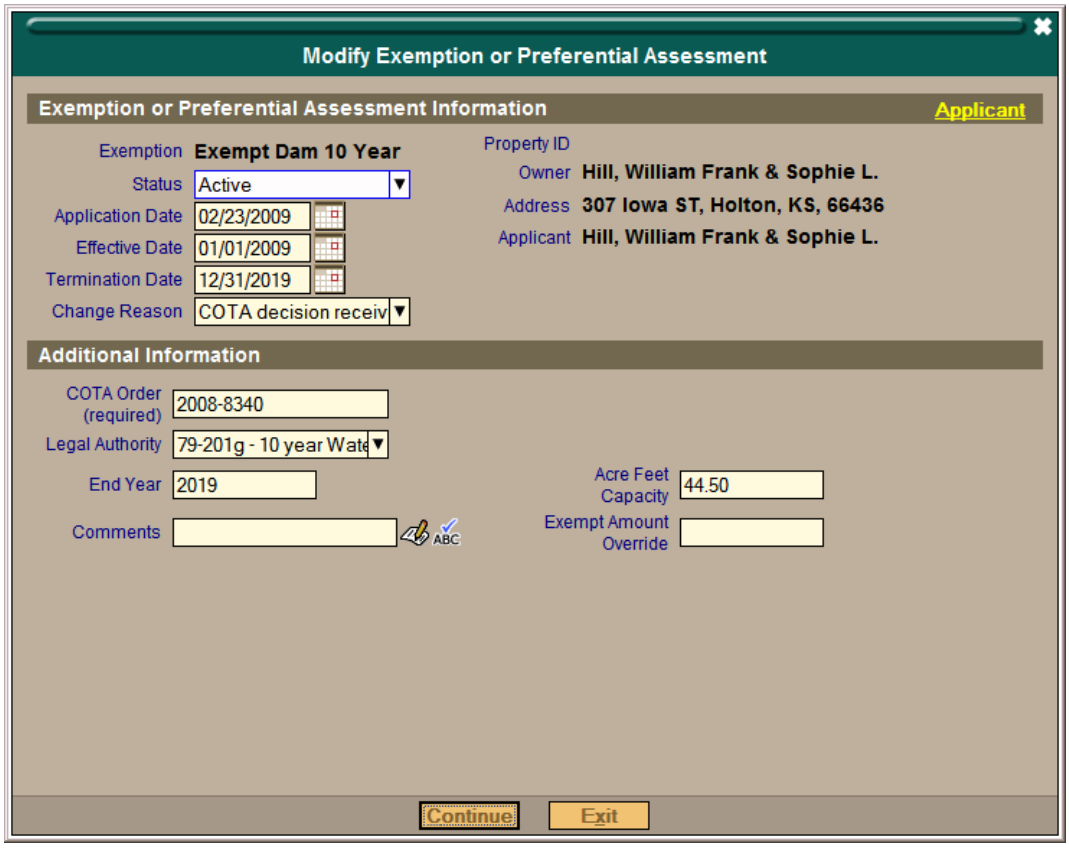
( $2,547 - $1,019 = $1,528 )

# 10-YEAR EXEMPTION EXERCISE ANSWER

ORION EXAMPLES

EXEMPTION TAB

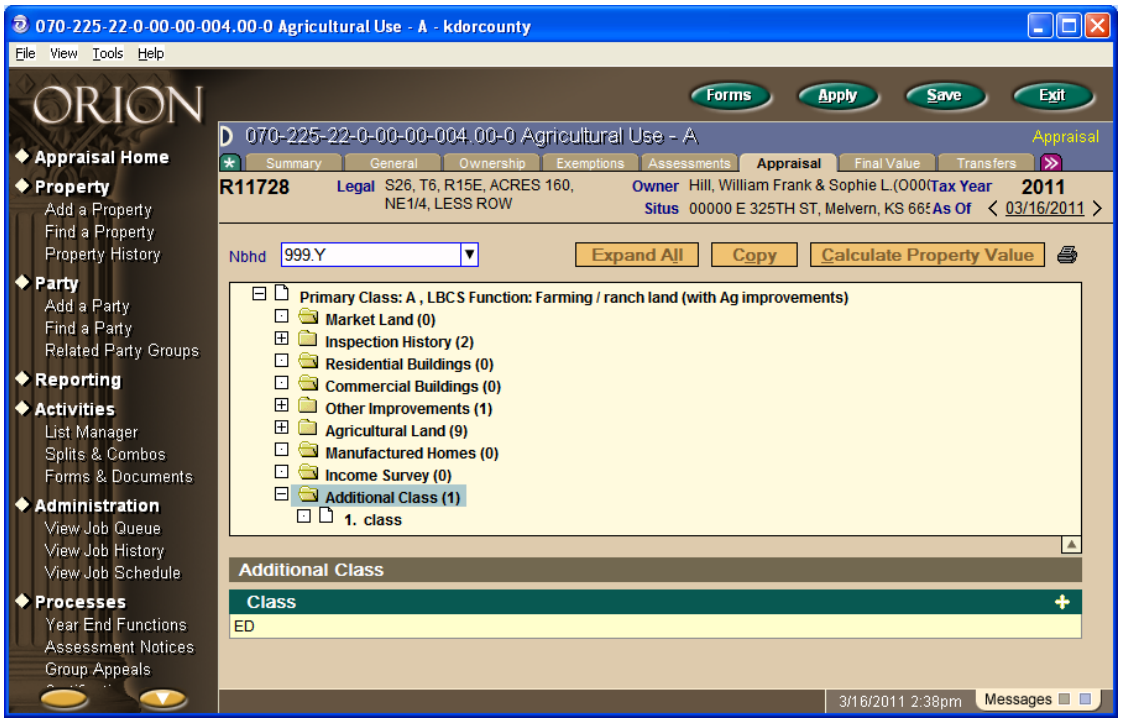


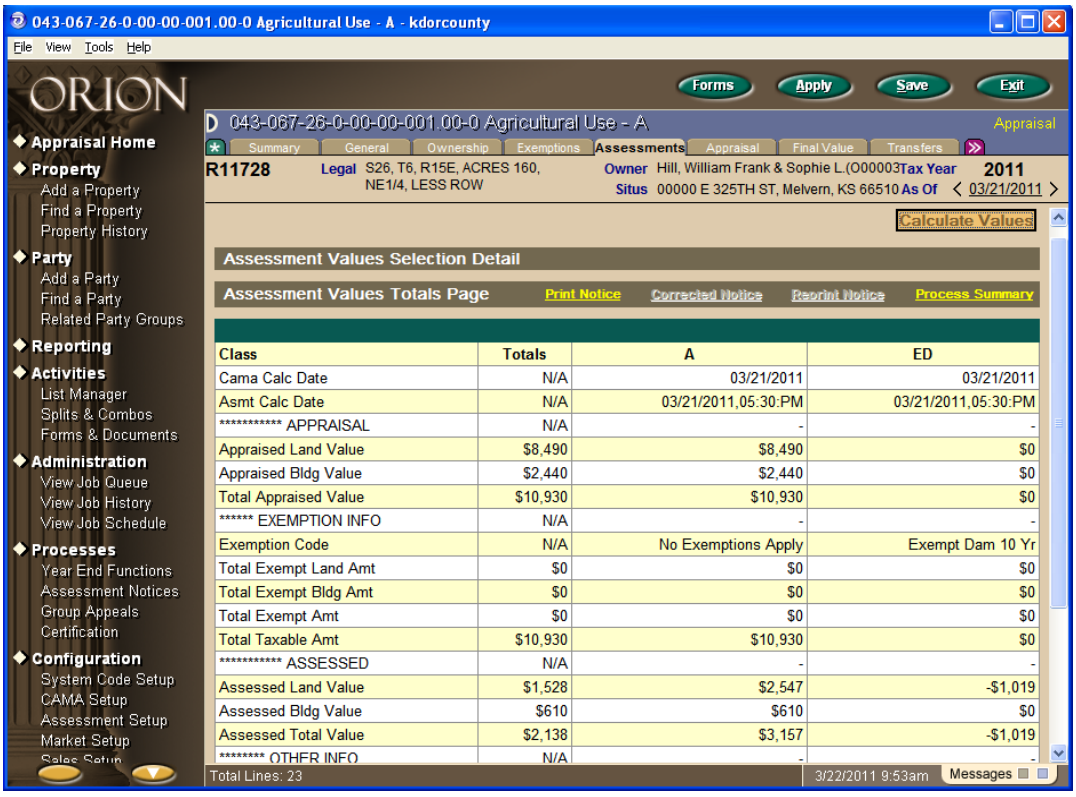
# 10-YEAR EXEMPTION EXERCISE ANSWER

ORION EXAMPLES

APPRAISAL TAB




ASSESSMENT TAB




| Class | Totals | A | ED |
|---|---|---|---|
| Cama Calc Date | N/A | 03/21/2011 | 03/21/2011 |
| Asmt Calc Date | N/A | 03/21/2011,05:30:PM | 03/21/2011,05:30:PM |
| ********** APPRAISAL | N/A | - | - |
| Appraised Land Value | $8,490 | $8,490 | $0 |
| Appraised Bldg Value | $2,440 | $2,440 | $0 |
| Total Appraised Value | $10,930 | $10,930 | $0 |
| ****** EXEMPTION INFO | N/A | - | - |
| Exemption Code | N/A | No Exemptions Apply | Exempt Dam 10 Yr |
| Total Exempt Land Amt | $0 | $0 | $0 |
| Total Exempt Bldg Amt | $0 | $0 | $0 |
| Total Exempt Amt | $0 | $0 | $0 |
| Total Taxable Amt | $10,930 | $10,930 | $0 |
| ********** ASSESSED | N/A | - | - |
| Assessed Land Value | $1,528 | $2,547 | -$1,019 |
| Assessed Bldg Value | $610 | $610 | $0 |
| Assessed Total Value | $2,138 | $3,157 | -$1,019 |
| ******** OTHER INFO | N/A | - | - |

# Chapter 3

## TWENTY YEAR EXEMPTIONS

A certificate of completion from Kansas Division of Water Resources certifies and approves reservoirs according to K.S.A. 82a-409. A certificate provides information to support the reservoir's completion and acceptance by KDWR including the description of the property, the elevation of the dam, the acreage of the watershed and information concerning any contiguous property/ies if any exist. It is with this certified information together with the current ag use and soil map units that the exempt value is established.

When a certificate of completion is received from the Division of Water Resources, the following steps need to be completed to correctly apply the exemption.

1. A request for exemption must be filed with **COTA**.
2. A court order must be received from **COTA** before moving forward with an exemption.
3. Using the **elevation** given on the **Certificate of Completion**, delineate on a map the location of the reservoir.
4. Using soil map units and current agricultural use, calculate and list each polygon's acreage within the certified elevation area. (These acreage calculations are analogist to calculating a new ag use parcel.) The total calculated acres must equal the certified acreage stated on the **Certificate of Completion**.
5. Calculate the value of the exemption using the agricultural use values from the first year the exemption was ordered. (Once calculated, this value remains the same for the duration of the exemption.)
6. Complete the Orion data entries on the **Exemption, Appraisal,** and **Assessment** tabs.

Under the provisions of K.S.A. 79-201g(b), an exemption is granted "……*...in an amount equal to twice the assessed value of the land or easements or right-of-way donated..... Such exemption shall be applicable to such property for a period of twenty (20) years after the original certification of such dam or reservoir by the chief engineer...."*

## REQUEST FOR EXEMPTION (Twenty-year)

K.S.A. 79-213 requires any property owner seeking exemption from payment of ad valorem property taxes "…*to file an initial request for exemption*." The reservoir is not automatically exempt. The county appraiser's office assists a property owner in completing the documentation for requesting the exemption, including research of contiguous property. There is no need to complete any data entry into Orion until a COTA approval order is received. Once COTA grants the exemption, the next step is to delineate the reservoir on a map according to the certified elevation.

## DELINEATING THE RESERVOIR (Twenty-year)

Twenty-year exemptions are *"based upon a specific description of the land donated"* and excludes *"any land the elevation of which is higher than the top of the dam"* [see K.S.A. 79-201g (b)]. Before the exempt value can be calculated, the reservoir must be delineated on a composite work map where ownership, ag use, and soil-map-unit boundaries are shown. The following methods could be used to delineate the exempt area.

1. If available, a GIS could be used as the solution to calculating the exempt area. To calculate the exempt acreages of the watershed, you will need to create a composite map showing the location of the dam, the certified elevation boundary, along with the appraiser's current ag use and soil map units. If your county does not have elevation data, you could use a **USGS digital raster graphic (drg)** file from the representative fraction of 1:24000 scale.

2. For a non-GIS solution, a **7 1/2 minute USGS topographic map** sheet(s) of the area would be **enlarged** to the same scale as the cadastral map. The specified elevation would be drawn and then used to overlay the ag use and soil-map-units. You will find an example using elevation in the exercise as Option #2.

3. Another non-GIS solution would be to use the reservoir **Site Plan** survey, when available. Request a copy of the survey from the Division of Water Resources and reduce or enlarge it to the same scale as the cadastral map. Overlay the survey boundary with the property map, the current ag use and soil-map-units to calculate the acreages. You will find an example using a site plan in the exercise as Option #3.

Once the reservoir has been plotted on a work map, the acreage for each area would then be calculated by its current ag use and soil map unit for the parcel that has been certified for the exemption. The **total calculated acreage of the reservoir must be equal to the number of acres that have been certified** by the Division of Water Resources on the Certificate of Completion.

## CALCULATING THE EXEMPTION VALUE (Twenty-year)

The exemption is "*in an amount equal to twice the assessed value of the land or easements or right-of-way donated,.....as determined by the county assessor, for the year in which the exemption is first granted"*[see K.S.A. 79-201g(b)]. To determine "*twice the assessed value"*, the current year's ag. use **values** are applied. The exempt value calculation comes from how many acres are in each ag use within each soil-map-unit. It's comparable to the creation of a new ag use parcel where the elevation is the boundary of the area. (There is a "20 Year Watershed Summary Form in the addendum to use with the calculations.)

Also, it is not common, but occasionally, a 20yr reservoir involves more than one property or property owner. If this happens to be the case, each property would be calculated and valued independently and entered into Orion for the applicable portion of the reservoir that is located on each parcel. For example, if the reservoir is found to be located on two properties with **Parcel 1 containing 22.4 acres** and **Parcel 2 containing 36.2 acres**, your calculations might appear as the following.

**Parcel 1 (owned by Susan Williams)**

| Acres | Use Type | Soil Unit | $ per acre | Total Value |
|---|---|---|---|---|
| 8.3 | Native | 4326 | $225 | $1870 |
| 6.5 | Native | 2589 | $190 | $1240 |
| 7.6 | Crop | 2589 | $334 | $2540 |
| 22.4 | **Parcel 1 Reservoir Area Appraised Value** | | | **$5650** |

**Parcel 2 (owned by Melissa Crane)**

| Acres | Use Type | Soil Unit | $ per acre | Total Value |
|---|---|---|---|---|
| 12.9 | Native | 4326 | $225 | $2900 |
| 9.4 | Native | 2589 | $190 | $1790 |
| 13.9 | Crop | 2398 | $275 | $3820 |
| 36.2 | **Parcel 2 Reservoir Area Appraised Value** | | | **$8510** |

Remember, the beginning year as stated on the COTA Order will determine the agricultural use values you are to use for calculating the appraised value. Once the appraised value for the land donated has been determined, the amount of the assessed value for the exemption can be calculated. The exemption is for "…*an amount equal to twice the assessed value of the land or easements or right-of-way donated* …"[see K.S.A. 79-201g (b)]. The following example uses the appraised land value for Parcel 1 and Parcel 2 shown above, and illustrates the calculations of the exemption value.

| | **Parcel 1** | **Parcel 2** |
|---|---|---|
| Appraised Value, of the reservoir area ..... | $5650 | $8510 |
| Multiply by Assessment Rate ..... | X 30% | X 30% |
| This is the Assessed Value of the exempt reservoir area..... | $1,695 | $2,553 |
| Multiply by 2 ("*twice the assessed value of the land donated"*) .... | X 2 | X 2 |
| | **$3,390** | **$5,106** |

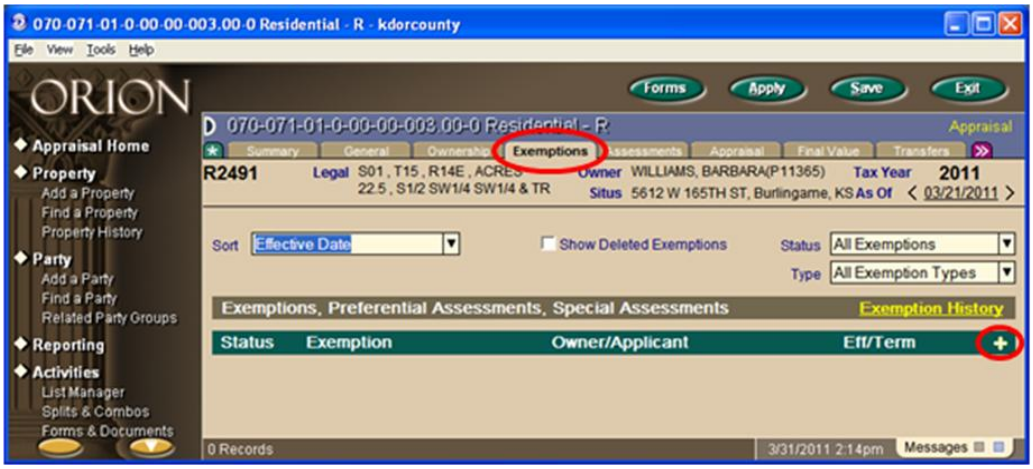
Parcel 1 is entitled to $3,390 being subtracted from the total assessed land value for this property, each year. Likewise, Parcel 2 would have a reduction of $5,106 from the assessed land value.

Once *"…an amount equal to twice the assessed value of the land or easements or right-of-way donated. K.S.A. 79-201g(b)"* is calculated, this value will not change for the duration of **the 20yr exemption. Property land values may increase or decrease according to annual ag land** value updates, but the exempt amount remains unchanged and is applied to land-only each year though never to exceed the land value of the property.

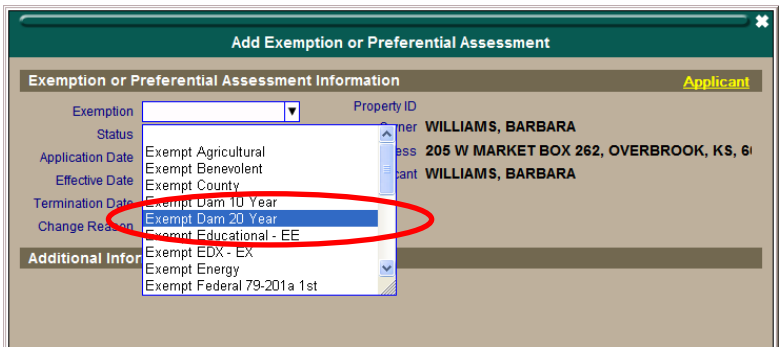
## ORION DATA ENTRY (Twenty-year)

### STEP-BY-STEP INSTRUCTIONS

Open the property where the watershed is located. Begin with the **Exemption** tab, click to add an exemption. This is where the documented data concerning the exemption are entered.

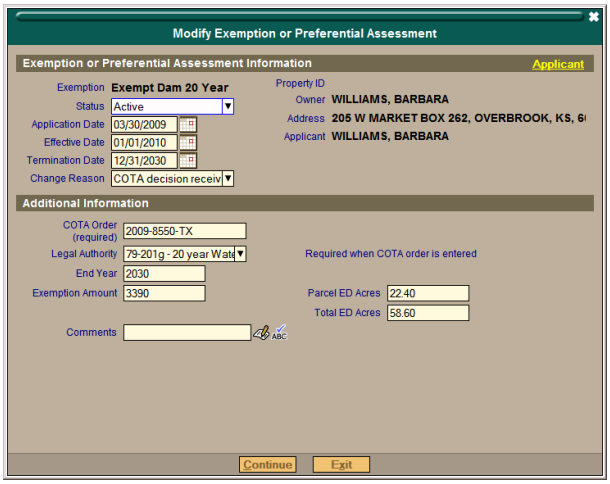



Data entry of the exemption information starts here. Orion will not apply exempt value if data is not entered on the Exemptions tab. Using the pull-down menu, select **Exempt Dam 20 Year**

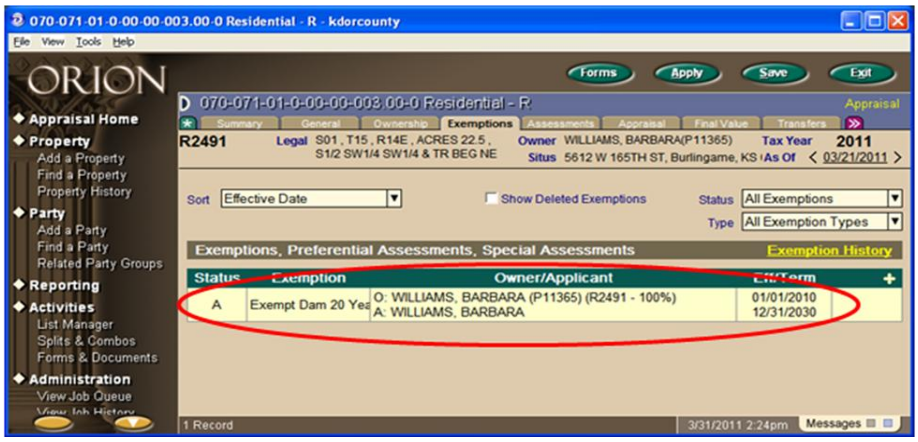



Using the **Certificate of Completion of Dam** from the Kansas Division of Water Resources and the **Exemption Order** from the Court of Tax Appeals, enter the information shown in the next screen. The calculated $3,390 for Parcel 1 is entered in the **Exemption Amount** box.

NOTE: When certified contiguous properties are listed on the COTA order, add the information for those property/ies in the **Comments** box for future reference. Should the parcel's assessed land value totals be less than the exemption value, you will need to apply any remaining exempt value to the contiguous properties, as stated on the documentation. Then click **Continue**.

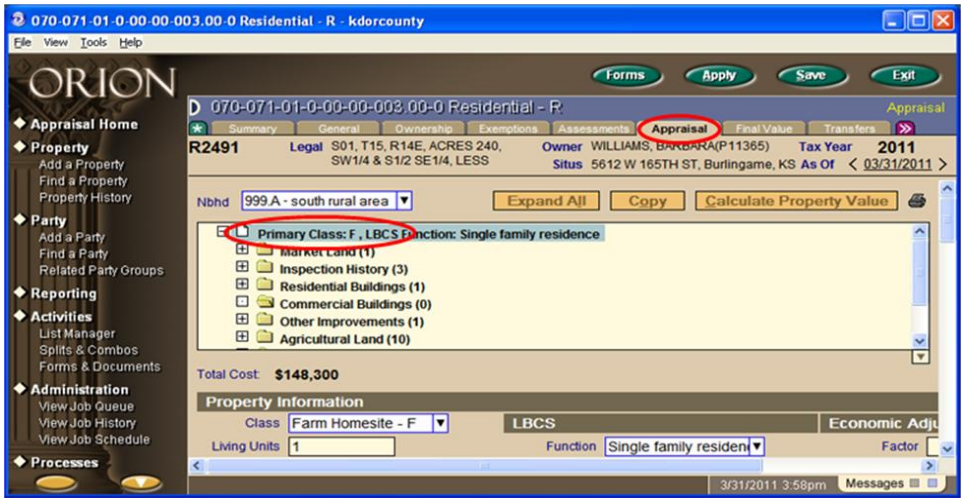


After clicking **Continue**, the list page now shows the exemption as illustrated below.

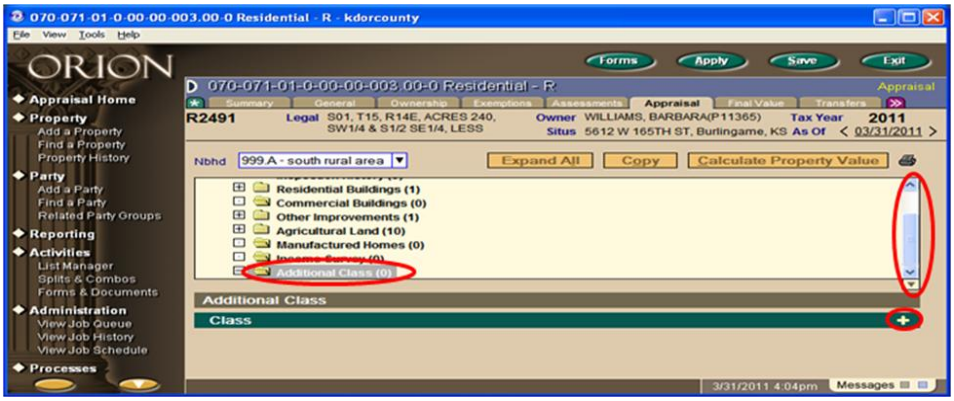



## APPRAISAL TAB

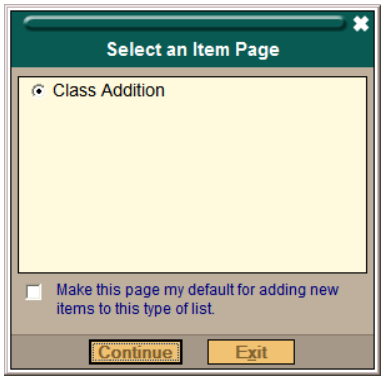
Now, the **Appraisal** tab information needs to be added. Orion needs to be instructed to use the watershed exemption information to apply the exempt value. Start by going to the CAMA tree. By default, the **Primary Class** will be highlighted.

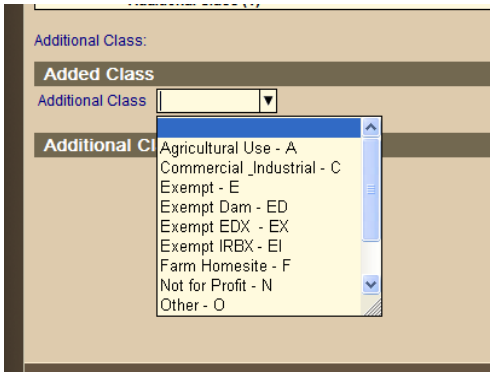



Scroll down and click on **Additional Class** and then click .

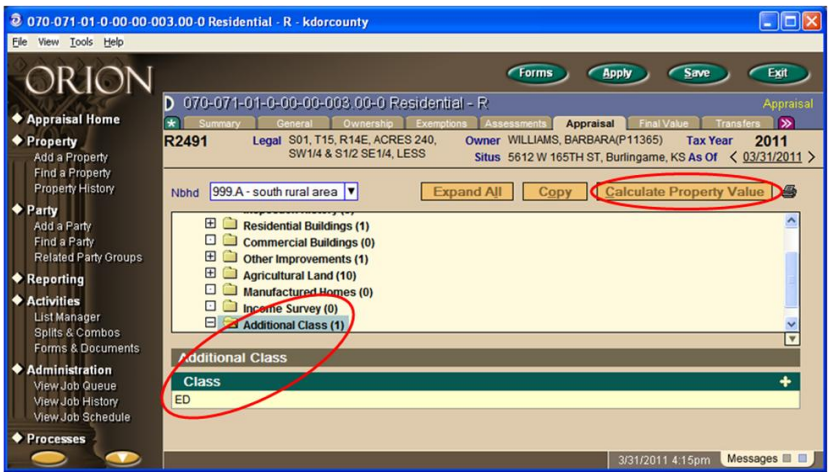


The **Select an Item Page** appears, click **Continue**. Under the **Additional Class** pull down list, select **Exempt Dam – ED** .



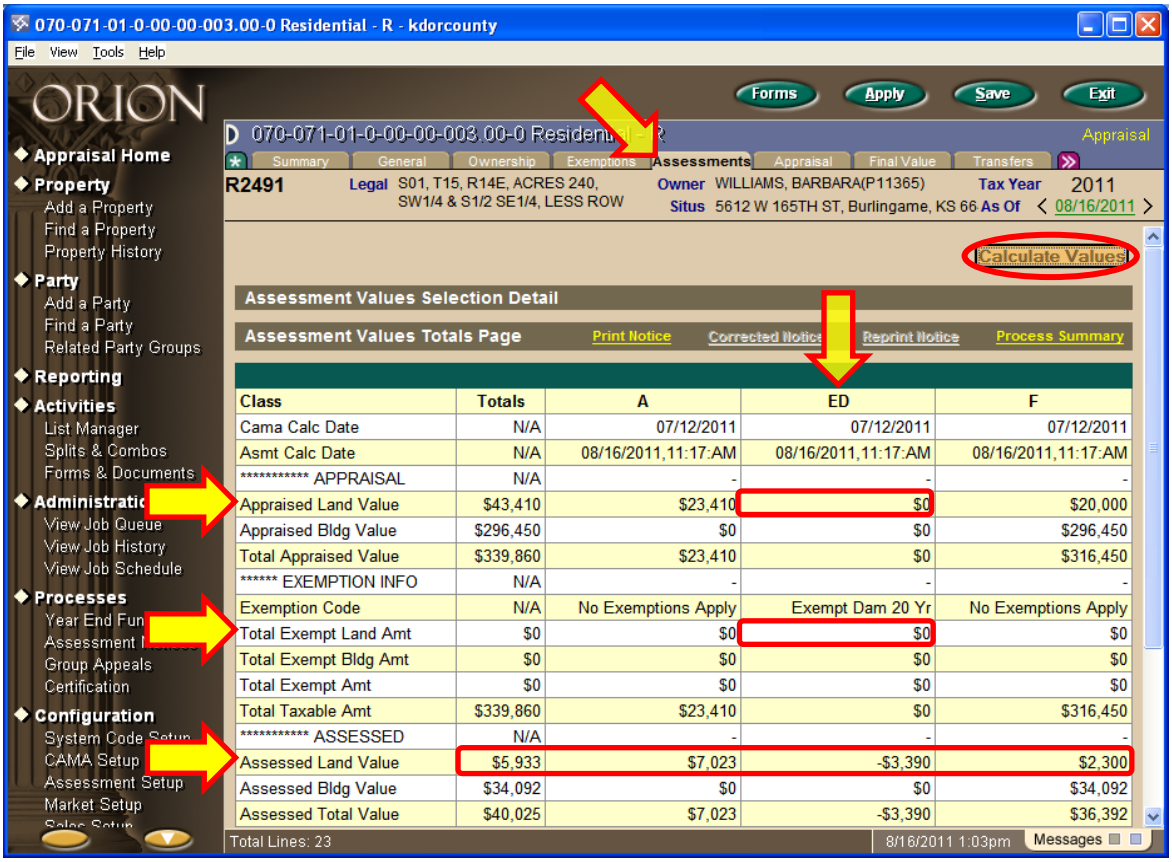

Click **Calculate Property Value**. Your screen should show at least one (1) **Additional Class**, with **ED** listed under **Class**.



## ASSESSMENT TAB

A review of the **Assessment** tab will show the results from entries made earlier. The approved requirements for the exemption have been entered on the **Exemption** tab, and the entry of an **Additional Class** on the **Appraisal** tab which triggers Orion to use the watershed exemption information in its calculations.

Begin the review of the **Assessment** tab by looking for the "**ED**" column as shown in the next screen print. This column shows up after your entries on the **Appraisal** tab. If the column does not appear, then try clicking **Calculate Values**. If there continues to be no column, then return to the **Appraisal** tab and confirm the **Additional Class** , "ED", is entered under **Class** If not, repeat the instructions for the **Appraisal** tab.




| Class | Totals | A | ED | F |
|---|---|---|---|---|
| Cama Calc Date | N/A | 07/12/2011 | 07/12/2011 | 07/12/2011 |
| Asmt Calc Date | N/A | 08/16/2011,11:17:AM | 08/16/2011,11:17:AM | 08/16/2011,11:17:AM |
| ********** APPRAISAL | N/A | - | - | - |
| Appraised Land Value | $43,410 | $23,410 | $0 | $20,000 |
| Appraised Bldg Value | $296,450 | $0 | $0 | $296,450 |
| Total Appraised Value | $339,860 | $23,410 | $0 | $316,450 |
| ****** EXEMPTION INFO | N/A | - | - | - |
| Exemption Code | N/A | No Exemptions Apply | Exempt Dam 20 Yr | No Exemptions Apply |
| Total Exempt Land Amt | $0 | $0 | $0 | $0 |
| Total Exempt Bldg Amt | $0 | $0 | $0 | $0 |
| Total Exempt Amt | $0 | $0 | $0 | $0 |
| Total Taxable Amt | $339,860 | $23,410 | $0 | $316,450 |
| ********** ASSESSED | N/A | - | - | - |
| Assessed Land Value | $5,933 | $7,023 | -$3,390 | $2,300 |
| Assessed Bldg Value | $34,092 | $0 | $0 | $34,092 |
| Assessed Total Value | $40,025 | $7,023 | -$3,390 | $36,392 |

Notice there is $0 value in the "**ED**" column for the "**Appraised Land Value**", which is not used in the calculations of 20 yr watershed exemptions, only the assessed value is used. Also, there is $0 value for the "**Total Exempt Land Amt**". That is where non-watershed exemption lands are carried. In the "**Assessed Land Value**" row, we find that Orion displays **-$3,390** as the exempt amount. Notice how Orion has applied the exempt amount and calculated the Assessed Land Value in the **Totals** column, **Assessed Land Value** row. ("A" + "F") -"ED" = Totals This example illustrates Orion applying the exempt amount correctly.

## “Negative Value ( $-0 )” ASSESSED LAND VALUE

With normal annual changes in your land values, there may be times when the exempt amount (the exemption the property owner is entitled to) is higher than the actual **Assessed Land Value**. The current version of Orion does not flag or notify users that the exemption value is more than the “A” and “F” land values together. Instead, Orion will calculate and enter a negative value. (See the screen print below.)

| Class | Totals | A | ED | F |
|---|---|---|---|---|
| Cama Calc Date | N/A | 08/16/2011 | 08/16/2011 | 08/16/2011 |
| Asmt Calc Date | N/A | 08/16/2011,12:53:PM | 08/16/2011,12:53:PM | 08/16/2011,12:53:PM |
| ********** APPRAISAL | N/A | - | - | - |
| Appraised Land Value | $23,160 | $3,720 | $0 | $19,440 |
| Appraised Bldg Value | $293,960 | $0 | $0 | $293,960 |
| Total Appraised Value | $317,120 | $3,720 | $0 | $313,400 |
| ****** EXEMPTION INFO | N/A | - | - | - |
| Exemption Code | N/A | No Exemptions Apply | Exempt Dam 20 Yr | No Exemptions Apply |
| Total Exempt Land Amt | $0 | $0 | $0 | $0 |
| Total Exempt Bldg Amt | $0 | $0 | $0 | $0 |
| Total Exempt Amt | $0 | $0 | $0 | $0 |
| Total Taxable Amt | $317,120 | $3,720 | $0 | $313,400 |
| ********** ASSESSED | N/A | - | - | - |
| Assessed Land Value | -$38 | $1,116 | -$3,390 | $2,236 |
| Assessed Bldg Value | $33,805 | $0 | $0 | $33,805 |
| Assessed Total Value | $33,767 | $1,116 | -$3,390 | $36,041 |
| ******** OTHER INFO | N/A | - | - | - |

The negative value (-$38) is then further subtracted from building values. The statute allows for subtraction from land only, not buildings. For this reason, it is important to query Orion and identify those properties where the calculation results in a negative **Assessed Land Value** field. The report should be one of the items in your CVN Review.

As stated on page 3-4, if you have any certified contiguous properties, you should have them listed in the **Comments** field on the **Exemption** tab. This information will be useful once you have the query report pulling those exemptions with negative value. If there are contiguous properties, you would then enter the remaining exempt value on the properties’ **Exemption** tab, up to the **Assessed Land Value.**

In the example above, the property owner is entitled to a $3,390 reduction in assessed land value. Because the total assessed land value is less than that, you would return to the **Exemption** tab and enter no more than $3,352 which will result in a “0” value in the **Assessed Land Value** Totals column. If any contiguous properties exist, you would then enter the balance of $38 on the contiguous property/ies.

# 20-YEAR EXEMPTION EXERCISE

For this exercise, review the documents provided and find the information required for 20-year watersheds in Orion. There is an order from Court of Tax Appeals (COTA) to exempt the property donated by Brenda Martin for Dam No. 54 of Rock Creek Watershed District No. 45. For 20yr exemptions, you must calculate the exempt value of the area where the watershed is located. (For reference, review the steps listed on page 3-1 of this chapter.) This exercise includes the following materials:

20 Year Exemption Exercise – Work Problem Sheet, pg 3-12
Court of Tax Appeals Order approving the exemption, the number of years for the exemption, and list of any contiguous parcels, pgs 3-13 thru 3-16
Certificate of Completion of Dam stating the elevation of the dam, the approved number of acres for the watershed being donated, pgs 3-17 thru 3-19
A topographic map @ 1”=2000’ and an enlarged map @ 1”=400’, pgs 3-20 & 3-21
Property Ownership Map with Soil Map Units and current Ag-Use delineation, pg 3-22
Agricultural Use Values table for Pottawatomie County, pg 3-23
Watershed Summary Form - *Topographic Map Enlargement Method*, pg 3-24
Watershed Summary Form Answer for Option #2 - *Topographic Map Enlargement Method*, pg 3-25
Property Ownership Map Answer for Option #2, pg 3-26
A copy of the Site Plan of the dam, pages 3-27 ( available from the Watershed District Office, from the KS Division of Water Resources, or your County Clerk,.)
Watershed Summary Form - *Reduced Site Plan Method*, page 3-28
Watershed Summary Form Answer Option #3 - *Reduced Site Plan Method*, page 3-29
Property Ownership Map Answer for Option #3, page 3-30
Property Ownership Map with Soil Map Units and current Ag-Use delineation, pg 3-31

Use these documents with options 2 and 3 to:

A. **Delineate** the reservoir boundary on the property ownership map using one or both of the manual mapping options. (I suggest you try both options because the delineation of the boundaries will be different.)
B. Use the **Ag-Use Values** table on page 3-22 to **calculate the appraised value** of each polygon on both summary forms, page 3-23 & 3-26. (The appraised value for both Exercise Summary Forms needs to be calculated.)
C. Complete the calculation from **appraised value** to **assessed value**, then finally, “twice the assessed value of the land….. donated”. This resulting value is the exempt value you enter on the **Exemption Tab**. This value remains the same for the entire 20yrs. It will show as a negative value on the **Assessment tab** in the “ED” column.
D. Complete the data entry examples

NOTE: The three options explain three methods for calculating the exempt value in more detail. Notice that the elevation methods and the site plan method arrive at different values. Any of the

three options from this guide are acceptable. The method you choose should be based upon the best available information at the time of your calculations. As your county's spatial information improves with time, your method for calculating new 20-yr watershed exemptions should improve as well. For this exercise, the acreage for each polygon has been provided for you on the Watershed Summary Forms for Option 2, the enlarged topographic method, and for Option 3, the reduced site plan method.

**Option 1: This option uses GIS to delineate and calculate the watershed boundary using a digital property map and the USGS Topographic Digital Raster Graphics (DRGs) to draw and calculate the watershed acreage.**

Step A: Using GIS software, overlay the USGS Digital Raster Graphics (DRG) topographic files to the same scale as your digital property ownership map and imagery.

Step B: Using your most current county imagery and the information shown on the site plan, plot the location of the dam on your map to the best of your abilities.

Step C: After establishing the location of the dam, create the boundary of the watershed along the certified elevation between the two nearest elevations. For example, the elevation for this watershed is 1054.5 below mean sea level. Elevations on topographic maps are usually shown in ten foot intervals; therefore, you would try to establish a line somewhere between 1050 and 1060. As you attempt to establish this line, remember the goal is to equal the certified acres. (23.54 Ac.)

Step D: After you have established your elevation boundary, you then must calculate the acreages within this area as if it were a new ag parcel. How many acres are of what ag use and what soil-map-unit? You would write these calculations and values on the 20-yr Watershed Summary Form.

Step E: Using the Ag Use Value Table, calculate the exempt value.

Step F: List on the Exercise form the information that is required for data entry into Orion.

**Option 2: Using a USGS Topographic map to manually draw and calculate the watershed on a property map.**

Step A: Traditional prints of USGS Topographic maps are at 1:24,000 (1"=2000') scale. If you are using these paper maps, you would enlarge the paper topo map to the scale of your property ownership map at 1"=400'. Page 3-20 & 3-21 are examples for your reference.

Step **B**: Using your most current county imagery and the information shown on the site plan, attempt to plot the location of the dam on your map.

Step C: Using a colored pencil, attempt to trace the certified elevation between the two nearest elevations. For example, the elevation for this watershed is 1054.5 below mean sea level. Elevations on topographic maps are usually shown

in ten foot intervals; therefore, you would attempt to establish a line somewhere between 1050 and 1060. As you delineate the boundary, remember the goal is to equal the stated certified acres. (23.54 Ac.)

Step D: After you have established your elevation boundary and the location of the dam, align the property ownership map over the enlarged topo map on your light table and trace the elevation along the watershed boundary.

Step E: Next, calculate the acreages within this boundary as if it were a new ag. parcel - How many acres are of what ag. use and what soil map unit? You would write these calculations on the 20-yr Watershed Summary Form. (For this exercise, these acreages have been calculated and shown on your **Enlarged Topo Method** exercise sheet.)

Step F: Using the Ag Use Value table on page 3-23, calculate the exempt value.

Step G: List the information that is required for data entry into Orion.

**Option 3: Using the Site plan to manually draw and calculate the watershed on a property map.**

Step A: Site plans are usually at a scale of 1”=100’. Therefore, if you want to delineate the site plan boundary on a 1”=400’scale map, you need to reduce the plan map to the same scale. has been reduced for your reference.

Step B: Align the property ownership map over the site plan on your light table.

Step C: Using a color pen or pencil, trace the outline of the reservoir as shown on the site plan to create the watershed boundary on your property ownership map.

Step D: Next, calculate the acreages within this area as if it were a new ag parcel - How many acres are of what ag. use and what soil map unit? You would write these calculations on the 20-yr Watershed Summary Form. (For this exercise, these acreages have been calculated and shown on your **Site Plan Method** exercise sheet.)

Step E: Using the Ag Use Value table on page 3-23, calculate the exempt value.

Step F: List the information that is required for data entry into Orion.

# 20-YEAR EXEMPTION EXERCISE

Work Problem Sheet

## 20-YEAR EXEMPTION WITHOUT CONTIGUOUS PROPERTIES

Using the source documents on the next 7 pages, fill in the information you will need to data-enter into Orion.

### Ownership

Property Owner : _____ Parcel ID : _____

### Exemption Tab

Exemption Type : _____ COTA Order : _____

Status : _____ Legal Authority: _____

Application Date : _____ End Year : _____

Effective Date : _____ Exemption Amount : (Option #2 or Option #3)

Termination Date : _____ Parcel ED Acres : _____

Change Reason : _____ Total ED Acres : _____

### Appraisal Tab

Additional Class : _____

### Assessment Tab

Assessed Land Value:
This is where you would find the result of your calculations. In this exercise, you would enter either $2,337 for Option #2 or $2,147 for Option #3.

# BEFORE THE COURT OF TAX APPEALS
# STATE OF KANSAS

| | |
|---|---|
| IN THE MATTER OF THE APPLICATION OF MARTIN, BRENDA J. FOR EXEMPTION FROM AD VALOREM TAXATION IN POTTAWATOMIE COUNTY, KANSAS | Docket No. 2009-2416-TX |

The applicant acquired the real estate on June 22, 1989. The Chief Engineer certified the dam or reservoir complete on March 30, 2009. At the time of certification, the applicant donated land or an easement or a right-of-way to Rock Creek Watershed District No. 45. The Chief Engineer certified that the dam or reservoir complies with the provisions of K.S.A. 2008 Supp. 82a-405 *et seq*. The applicant requests exemption begin in 2010.

the Court of Tax Appeals of the State of Kansas.

The Court finds and concludes as follows:

The Court has jurisdiction of the subject matter and the parties as an application for exemption has been properly and timely filed pursuant to K.S.A. 2008 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Real estate known as Parcel ID #075-249-30-0-00-00-003.01-0

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2008 Supp. 79-201g(b). The statute provides a reduction in valuation for:

> [a]ll real property which is contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed and certified by the chief engineer of the division of water resources in compliance with requirements and specifications prescribed by K.S.A. 82a-405 et seq., and amendments thereto, the owner of which at the time of such certification donated to the state or to any of its agencies or subdivisions land or easements or right-of-way for such erection or maintenance of such dam or reservoir in an amount equal to twice the assessed value of the land or easements or right-of-way donated. Such exemption shall be applicable to such

> property for a period of twenty (20) years after the original certification of such dam or reservoir by the chief engineer except that if the landowner shall apply for such exemption more than two (2) years after the actual completion of the dam or reservoir such exemption shall be applicable to such property for a period of twenty (20) years after the date of the actual completion of the dam or reservoir. . . .

The applicant acquired the real estate in 1995. The Chief Engineer certified the dam or reservoir complete on March 30, 2009. At the time of certification, the applicant donated land or an easement or a right-of-way to Long-Scott Creek Watershed Joint District No. 93. The Chief Engineer certified that the dam or reservoir complies with the provisions of K.S.A. 2008 Supp. 82a-405 *et seq*. The applicant requests exemption begin in 2010.

The County recommends the request for a reduction in valuation be granted. The County does not request a hearing.

Based on the record evidence, the Court finds that the applicant owns real estate contiguous to and a part of the same tract of land upon which a dam or reservoir has been constructed. The Court further finds that the Chief Engineer has certified that the dam or reservoir is complete and the applicant donated land or an easement or a right-of-way to the State or one of its agencies or subdivisions. The Court concludes that the County shall reduce the valuation in accordance with K.S.A. 2008 Supp. 79-201g(b).

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2010 thru December 31, 2029.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2008 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2008 Supp. 79-213(a).

Any party to this action who is aggrieved by this decision may file a written petition for reconsideration with this Court as provided in K.S.A. 2008 Supp. 77-529. The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Court's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to: Secretary, Court of Tax Appeals, Docking State Office Building, Suite 451, 915 SW Harrison St., Topeka, KS 66612-1505. *A copy of the petition, together with any accompanying documents, shall be mailed to all parties at the same time the petition is mailed to the Court. Failure to*

*notify the opposing party shall render any subsequent order voidable.* The written petition must be received by the Court within fifteen (15) days of the certification date of this order (allowing an additional three days for mailing pursuant to statute). If at 5:00 pm on the last day of the specified period the Court has not received a written petition for reconsideration of this order, no further appeal will be available.

IT IS SO ORDERED

THE KANSAS COURT OF TAX APPEALS

BRUCE F. LARKIN, CHIEF JUDGE

REBECCA W. CROTTY, JUDGE

J. FRED KUBIK, JUDGE

SEAL

ATTEST:

JOELENE R. ALLEN, SECRETARY

## CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Court of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2009-2416-TX, and any attachments thereto, was placed in the United States Mail, on this 3rd day of September, 2009, addressed to:

Brenda J. Martin
5460 Salzer Rd.
Wamego, KS 66547

Lois Schlegel, Pottawatomie County Appraiser
207 N 1st, PO Box 187
Westmoreland, KS 66549

JoAnn Raaf, Pottawatomie County Treasurer
207 N 1st, PO Box 187
Westmoreland, KS 66549

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.

Joelene R. Allen

Joelene R. Allen, Secretary

KANSAS
Department of Agriculture

*Kathleen Sebelius, Governor*
*Adrian J. Polansky, Secretary*

www.ksda.gov/dwr

March 30, 2009

Susan Figge
Pottwatomie County Clerk
207 N 1st St, P.O. Box 187
Westmoreland, KS 66549

RE: Water Structure No. DPT-0146
Rock Creek WD #45
Brenda J. Martin
Tax Reduction Certificate

Dear Ms. Figge:

Transmitted here with is a Certificate of Completion of Dam and Reduction of Valuation of Land for the dam identified as Grade Stabilization Detention Dam No. 54.

Enclosed is the certificate of Completion of the Dam. Copies of the application and the map of the dam and reservoir are appended to the Certificate for your use in determining the land entitled to the reduction of assessed tax.

If you have any questions regarding this process, please contact me at (785) 296-2855.

Sincerely,

Jean A. Darrah
Water Structures Section

Enclosure
pc: Brenda J. Martin
5460 Salzer Rd
Wamego, KS 66547

DIVISION OF WATER RESOURCES – DAVID W BARFIELD, CHIEF ENGINEER
109 SW 9TH ST., 2ND FLOOR, TOPEKA, KS 66612-11283
Voice 785-296-3717 Fax 785-296-1176 http://www.ksda.gov/dwr

THE STATE OF KANSAS

**KANSAS DEPARTMENT OF AGRICULTURE**
Adrian J. Polansky, Secretary of Agriculture

**DIVISION OF WATER RESOURCES**
David W. Barfield, Chief Engineer

# Certificate of Completion of Dam

## Water Structure No. DPT-0146

To the County Clerk or County Assessor
Pottawatomie County, Kansas

I, David W. Barfield, Chief Engineer of the Division of Water Resources, Kansas Department of Agriculture, do hereby certify that a dam identified as Grade Stabilization Detention Dam No. 54 of Rock Creek Watershed District No. 45; located in the NW1/4 of the SE1/4 of the NW1/4 of Section 30, Township 9 South, Range 10 East, Pottawatomie County, Kansas; and constructed according to the provisions of K.S.A. 82a-409 and K.S.A. 79-201g, relating to the collection and storage of surface water, has been satisfactorily completed.

Witness my hand this 30 day of March, 20 09.

DIVISION OF WATER RESOURCES
DAVID W. BARFIELD
CHIEF ENGINEER
KANSAS DEPARTMENT of AGRICULTURE

David W. Barfield, P.E., *Chief Engineer*

***According to the provisions of K.S.A. 82a-409 and 79-201g, the county clerk or the county assessor shall make such reduction in the assessed valuation of land as the owner may be entitled to receive.***

Rock Creek WD #45
Grade Stabilization Detention Dam No. 54
Brenda J. Martin

Information Concerning Land Areas Involved

Contiguous Acreage. The land owned by Brenda J. Martin at the time of completion of the above-identified dam, contiguous to the dam or reservoir, is stated to be as noted in Item 3 of the application submitted (attached here to).

Land Donated. The specific description of land or easements or rights-of-way donated by Brenda J. Martin in connection with the erection and maintenance of the above-identified dam and reservoir is 23.54 acres below the top of dam elevation of 1054.5 feet. See the attached map for additional location information.

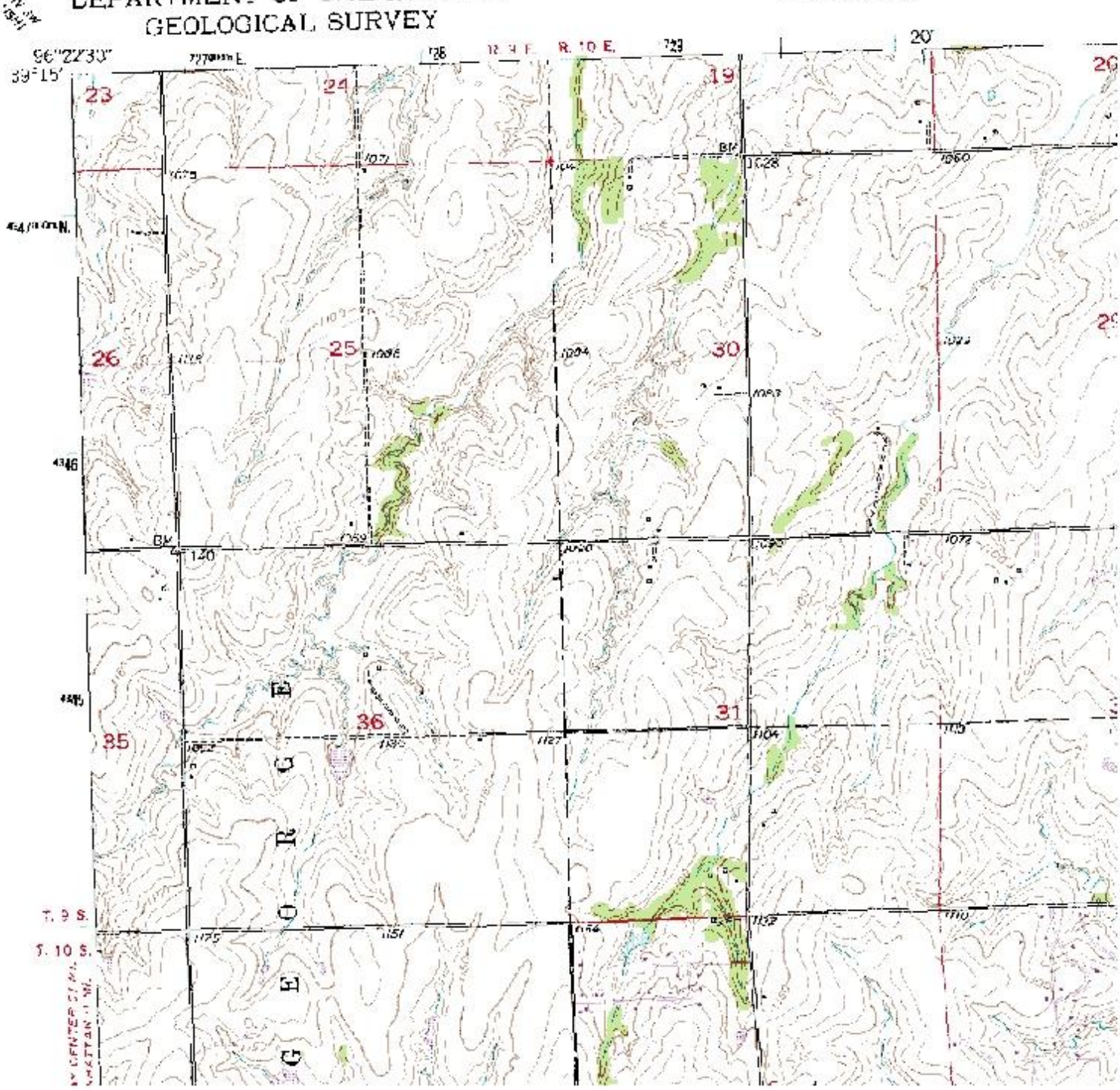
Attachments:
- Application
- Reservoir Map

# Watershed Exemption Workshop

## 1" = 2,000' Topographic Map

To enlarge the map to a 1"= 400 scale, enlarge at 200%, then again at 200%, and then at 125%.

October 5, 2011
Kansas Dept. of Revenue
Property Valuation Division
GIS Section

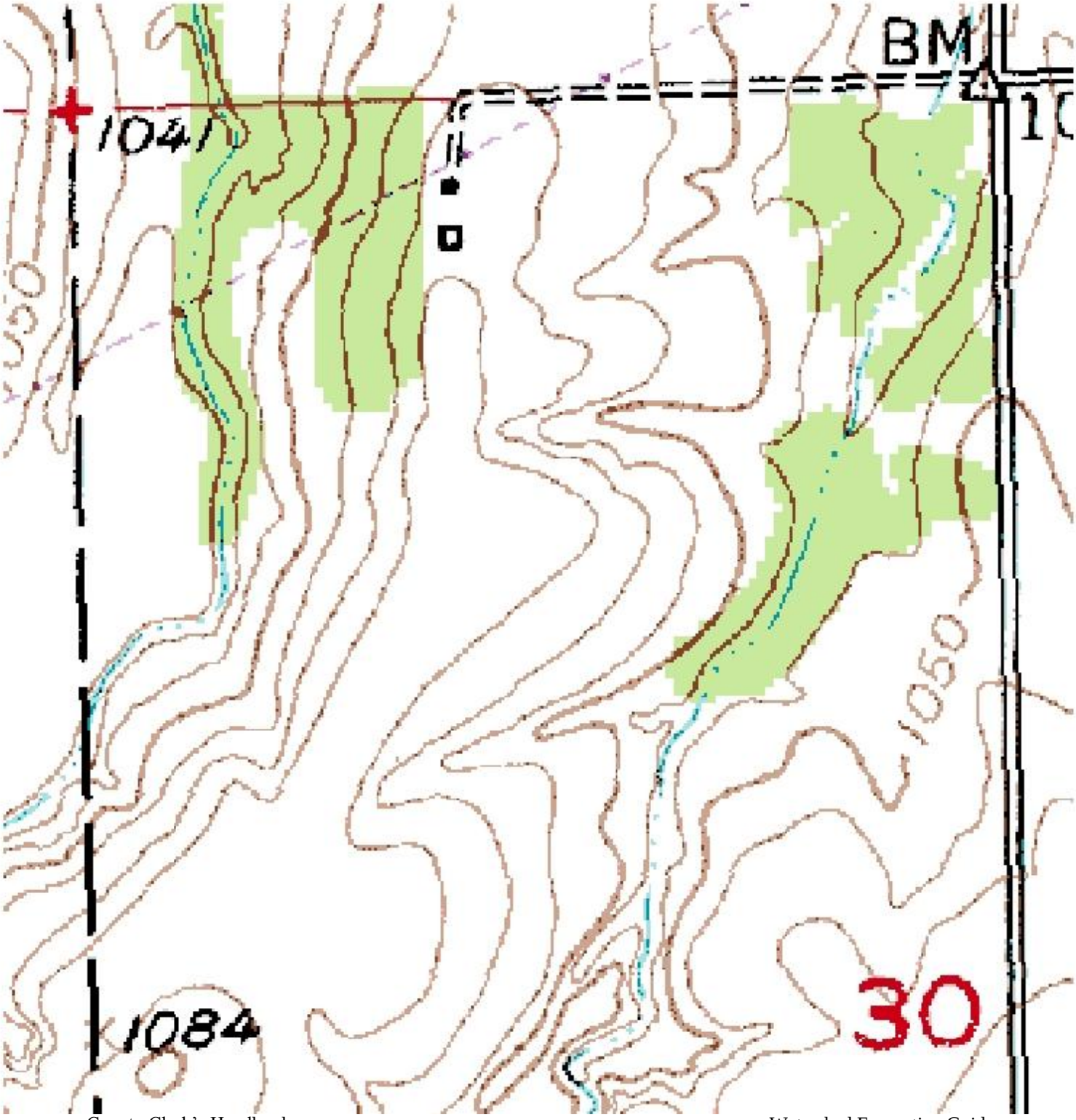


# Watershed Exemption Workshop

## 1" = 400' Topographic Map

To enlarge the map to a 1"= 400 scale, enlarge at 200%, then again at 200%, and then at 125%.

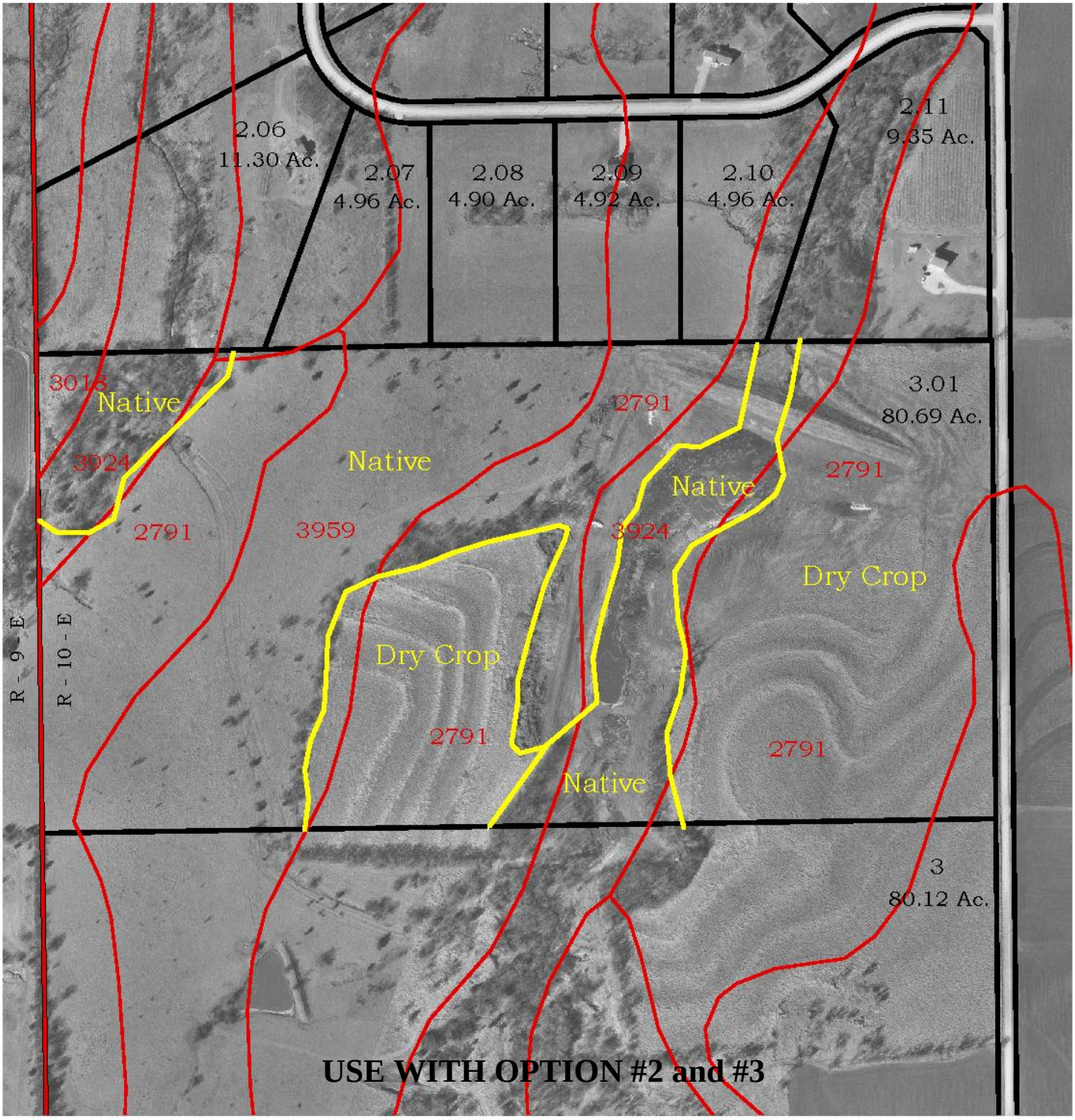
October 5, 2011
Kansas Dept. of Revenue
Property Valuation Division
GIS Section



# Orion Watershed Exemption Guide
# Course 814521
# 20yr Exemption Exercise Map

1 inch = 400 feet

Parcels | Soil Map Units | Ag. Landuse




**USE WITH OPTION #2 and #3**

September 2011, Kansas Department of Revenue, Property Valuation Division, GIS Section.

| 2010 Symbol | Agricultural Use Values Soil Map Unit Name | Dry Crop Land $/Acre | Grass Land Native $/Acre | Tame $/Acre | Symbol |
|---|---|---|---|---|---|
| | **Pottawatomie County (EXAMPLE)** | | | | |
| 2284 | Wann Fine Sandy Loam, Channeled | 10 | 119 | 124 | 2284 |
| 3775 | Muir Silt Loam, Rarely Flooded | 347 | 71 | 71 | 3775 |
| 3900 | Ortello Fine Sandy Loam, 3 To 7 Percent Slopes | 64 | 44 | 44 | 3900 |
| 3902 | Ortello Fine Sandy Loam, 7 To 12 Percent Slopes | 20 | 44 | 44 | 3902 |
| 4010 | Carr-Sarpy Complex, Occasionally Flooded | 10 | 99 | 101 | 4010 |
| 4018 | Chase Silty Clay Loam, Very Rarely Flooded | 349 | 115 | 120 | 4018 |
| 4020 | Chase Silty Clay Loam, Occasionally Flooded | 332 | 115 | 120 | 4020 |
| 4051 | Ivan Silt Loam, Channeled | 141 | 115 | 120 | 4051 |
| 4350 | Chase Silty Clay Loam, Rarely Flooded | 338 | 115 | 120 | 4350 |
| 4525 | Benfield Silty Clay Loam, 3 To 7 Percent Slopes | 10 | 75 | 75 | 4525 |
| 4530 | Benfield-Florence Complex, 5 To 30 Percent Slopes | 10 | 75 | 75 | 4530 |
| 4545 | Clime Silty Clay Loam, 20 To 40 Percent Slopes, Stony | 10 | 52 | 52 | 4545 |
| 4590 | Clime-Sogn Complex, 3 To 20 Percent Slopes | 10 | 44 | 44 | 4590 |
| 4725 | Kipson-Sogn Complex, 5 To 30 Percent Slopes | 10 | 44 | 44 | 4725 |
| 4783 | Tully Silty Clay Loam, 3 To 7 Percent Slopes | 215 | 75 | 75 | 4783 |
| 4786 | Tully Silty Clay, 3 To 7 Percent Slopes, Eroded | 158 | 75 | 75 | 4786 |
| 4825 | Tuttle Channery Silty Clay Loam, 20 To 60 Percent Slopes, Stony | 10 | 68 | 68 | 4825 |
| 4830 | Wamego Silt Loam, 3 To 7 Percent Slopes | 10 | 75 | 75 | 4830 |
| 4831 | Wamego Silt Loam, 7 To 20 Percent Slopes | 10 | 75 | 75 | 4831 |
| 7005 | Bourbonais-Bismarckgrove Complex, Occasionally Flooded | 229 | 115 | 120 | 7005 |
| 7006 | Bismarckgrove Silt Loam, Occasionally Flooded | 312 | 115 | 120 | 7006 |
| 7028 | Belvue Silt Loam, Occasionally Flooded | 118 | 115 | 120 | 7028 |
| 7031 | Eudora Silt Loam, Occasionally Flooded | 328 | 115 | 120 | 7031 |
| 7035 | Eudora-Bismarckgrove Fine Sandy Loams, Overwash, Occasionally, Flooded | 299 | 115 | 120 | 7035 |
| 7036 | Eudora-Bismarckgrove Silt Loams, Occasionally Flooded | 317 | 115 | 120 | 7036 |
| 7040 | Zeandale Silt Loam, Occasionally Flooded | 134 | 115 | 120 | 7040 |
| 7050 | Kennebec Silt Loam, Occasionally Flooded | 349 | 115 | 120 | 7050 |
| 7051 | Kennebec Silt Loam, Frequently Flooded | 168 | 115 | 120 | 7051 |
| 7055 | Kimo Silty Clay Loam, Occasionally Flooded | 204 | 115 | 120 | 7055 |
| 7058 | Stonehouse -Belvue Complex, Occasionally Flooded | 10 | 99 | 101 | 7058 |
| 7061 | Muscotah Silty Clay Loam, Occasionally Flooded | 316 | 115 | 120 | 7061 |
| 7070 | Paxico Silt Loam, Frequently Flooded | 10 | 119 | 124 | 7070 |
| 7083 | Sarpy Loamy Fine Sand, Occasionally Flooded | 10 | 59 | 59 | 7083 |
| 7085 | Sarpy Sand, Frequently Flooded | 10 | 99 | 101 | 7085 |
| 7087 | Sarpy-Haynie Complex, Occasionally Flooded | 10 | 99 | 101 | 7087 |
| 7088 | Stonehouse Sand, Occasionally Flooded | 10 | 99 | 101 | 7088 |
| 7302 | Martin Silty Clay Loam, 3 To 7 Percent Slopes | 253 | 75 | 75 | 7302 |
| 7424 | Morrill Clay Loam, 3 To 7 Percent Slopes, Eroded | 221 | 75 | 75 | 7424 |
| 7433 | Morrill Loam, 3 To 7 Percent Slopes | 240 | 75 | 75 | 7433 |
| 7680 | Wymore Silty Clay Loam, 0 To 1 Percent Slopes | 329 | 60 | 60 | 7680 |
| 7681 | Wymore Silty Clay Loam, 1 To 3 Percent Slopes | 303 | 60 | 60 | 7681 |
| 7683 | Wymore Silty Clay Loam, 3 To 6 Percent Slopes | 239 | 60 | 60 | 7683 |

Crop Reporting District 70
1 Acre Foot Irrigation Region

04/22/2010

# USE WITH OPTION #2

## 20 YEAR WATERSHED SUMMARY FORM

Agricultural Land

Topo Enlargement Method - EXERCISE

Parcel Number _____-_____-___-_____-_____-_____-___ Certified Acres: _____

| Polygon # | Ag Type | Ag Acres | Soil Unit | Irr Type | Well Depth | Ag Use Value | Total Ag Use Value |
|---|---|---|---|---|---|---|---|
| 1 | Dry Crop | 0.07 | 7681 | | | | |
| 2 | Dry Crop | 9.50 | 7433 | | | | |
| 3 | Dry Crop | 0.05 | 2284 | | | | |
| 4 | Native | 0.24 | 7433 | | | | |
| 5 | Native | 6.44 | 2284 | | | | |
| 6 | Native | 1.92 | 2284 | | | | |
| 7 | Native | 3.10 | 7433 | | | | |
| 8 | Dry Crop | 1.25 | 7433 | | | | |
| 9 | Native | 0.52 | 7433 | | | | |
| 10 | Native | 0.07 | 7433 | | | | |
| 11 | Dry Crop | 0.18 | 2284 | | | | |
| 12 | Dry Crop | 0.20 | 2284 | | | | |

Total Ag Acres = 23.54
(Must match certified acreage)

Total Appraised: _____
Ag Use Rate: X 30%
Assessed Value: _____
*"twice the assessed"* X 2
Total Exempt Value: _____

# ANSWER FOR OPTION #2

## 20 YEAR WATERSHED SUMMARY FORM

Agricultural Land

Topo Enlargement Method - EXERCISE ANSWER SHEET

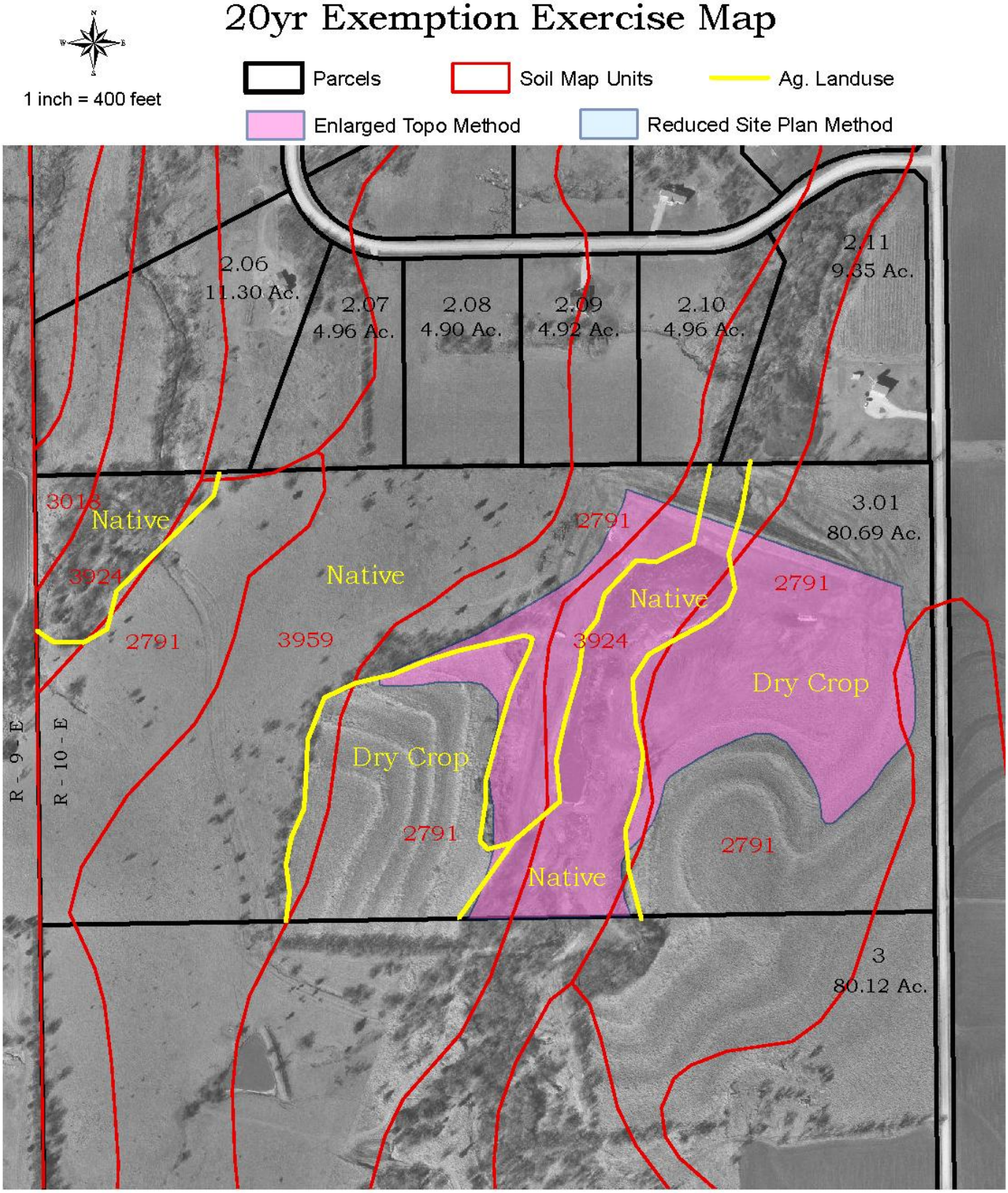
Parcel Number _____-_____-___-_____-_____-_____-___ Certified Acres: _____

| Polygon # | Ag Type | Ag Acres | Soil Unit | Irr Type | Well Depth | Ag Use Value | Total Ag Use Value |
|---|---|---|---|---|---|---|---|
| 1 | Dry Crop | 0.07 | 7681 | | | $303 | $21 |
| 2 | Dry Crop | 9.50 | 7433 | | | $240 | $2,280 |
| 3 | Dry Crop | 0.05 | 2284 | | | $10 | $1 |
| 4 | Native | 0.24 | 7433 | | | $75 | $18 |
| 5 | Native | 6.44 | 2284 | | | $119 | $766 |
| 6 | Native | 1.92 | 2284 | | | $119 | $228 |
| 7 | Native | 3.10 | 7433 | | | $75 | $233 |
| 8 | Dry Crop | 1.25 | 7433 | | | $240 | $300 |
| 9 | Native | 0.52 | 7433 | | | $75 | $39 |
| 10 | Native | 0.07 | 7433 | | | $75 | $5 |
| 11 | Dry Crop | 0.18 | 2284 | | | $10 | $2 |
| 12 | Dry Crop | 0.20 | 2284 | | | $10 | $2 |

Total Ag Acres = 23.54
(Must match certified acreage)

| | |
|---|---|
| Total Appraised: | $3,895 |
| Ag Use Rate: | X 30% |
| Assessed Value: | $1,169 |
| *"twice the assessed"* | X 2 |
| Total Exempt Value: | $2,337 |

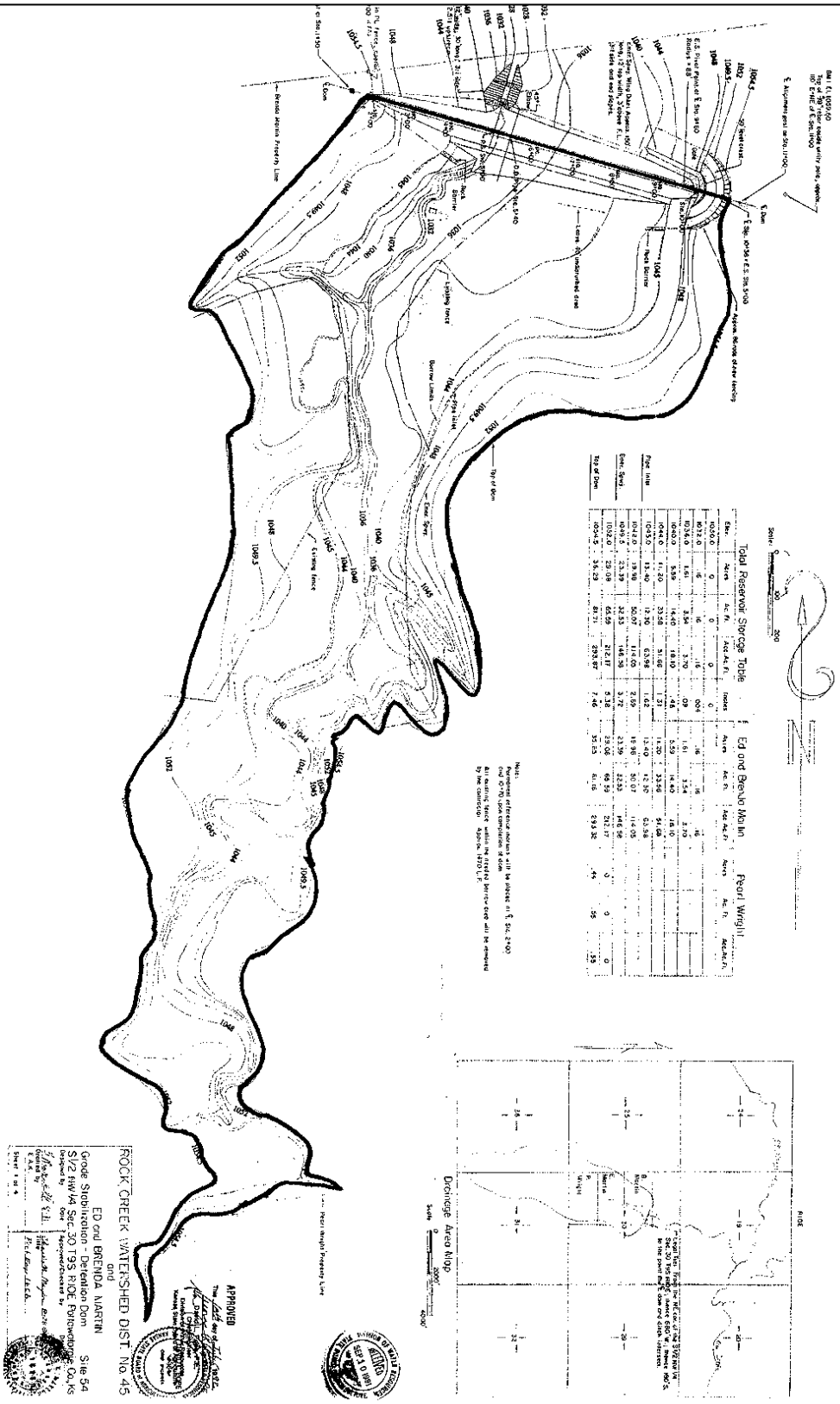
# ANSWER FOR OPTION #2
# Orion Watershed Exemption Guide
## Course 814521
## 20yr Exemption Exercise Map




September 2011, Kansas Department of Revenue, Property Valuation Division, GIS Section.

# USE FOR OPTION #3

**NOTE**: This drawing of the Site Plan originated at 1”=100’. To reduce the map, copy at 50% which reduces the map to 1”=200’, then reduce the copy of the map another 50% which will bring the scale to 1”=400’.



# USE FOR OPTION #3

## 20 YEAR WATERSHED SUMMARY FORM

Agricultural Land

Reduced Site Plan EXERCISE

Parcel Number _____-_____-___-_____-_____-_____-___ Certified Acres: _____

| Polygon # | Ag Type | Ag Acres | Soil Unit | Irr Type | Well Depth | Ag Use Value | Total Ag Use Value |
|---|---|---|---|---|---|---|---|
| 1 | Native | 4.95 | 7433 | | | | |
| 2 | Native | 8.24 | 2284 | | | | |
| 3 | Dry Crop | 0.15 | 2284 | | | | |
| 4 | Native | 0.34 | 7433 | | | | |
| 5 | Dry Crop | 7.69 | 7433 | | | | |
| 6 | Dry Crop | 0.28 | 2284 | | | | |
| 7 | Dry Crop | 0.34 | 7433 | | | | |
| 8 | Dry Crop | 0.34 | 7433 | | | | |
| 9 | Native | 0.15 | 7433 | | | | |
| 10 | Dry Crop | 0.65 | 7433 | | | | |
| 11 | Dry Crop | 0.41 | 7433 | | | | |

Total Ag Acres = 23.54
(Must match certified acreage)

Total Appraised:
Ag Use Rate: X 30%
Assessed Value:
*"twice the assessed"* X 2
Total Exempt Value:

# ANSWER FOR OPTION #3

## 20 YEAR WATERSHED SUMMARY FORM

Agricultural Land

Reduced Site Plan Method - EXERCISE ANSWER SHEET

Parcel Number _____-_____-___-_____-_____-_____-___ Certified Acres: _____

| Polygon # | Ag Type | Ag Acres | Soil Unit | Irr Type | Well Depth | Ag Use Value | Total Ag Use Value |
|---|---|---|---|---|---|---|---|
| 1 | Native | 4.95 | 7433 | | | $75 | $371 |
| 2 | Native | 8.24 | 2284 | | | $119 | $981 |
| 3 | Dry Crop | 0.15 | 2284 | | | $10 | $2 |
| 4 | Native | 0.34 | 7433 | | | $75 | $26 |
| 5 | Dry Crop | 7.69 | 7433 | | | $240 | $1,846 |
| 6 | Dry Crop | 0.28 | 2284 | | | $10 | $3 |
| 7 | Dry Crop | 0.34 | 7433 | | | $10 | $3 |
| 8 | Dry Crop | 0.34 | 7433 | | | $240 | $82 |
| 9 | Native | 0.15 | 7433 | | | $75 | $11 |
| 10 | Dry Crop | 0.65 | 7433 | | | $240 | $156 |
| 11 | Dry Crop | 0.41 | 7433 | | | $240 | $98 |

Total Ag Acres = 23.54
(Must match certified acreage)

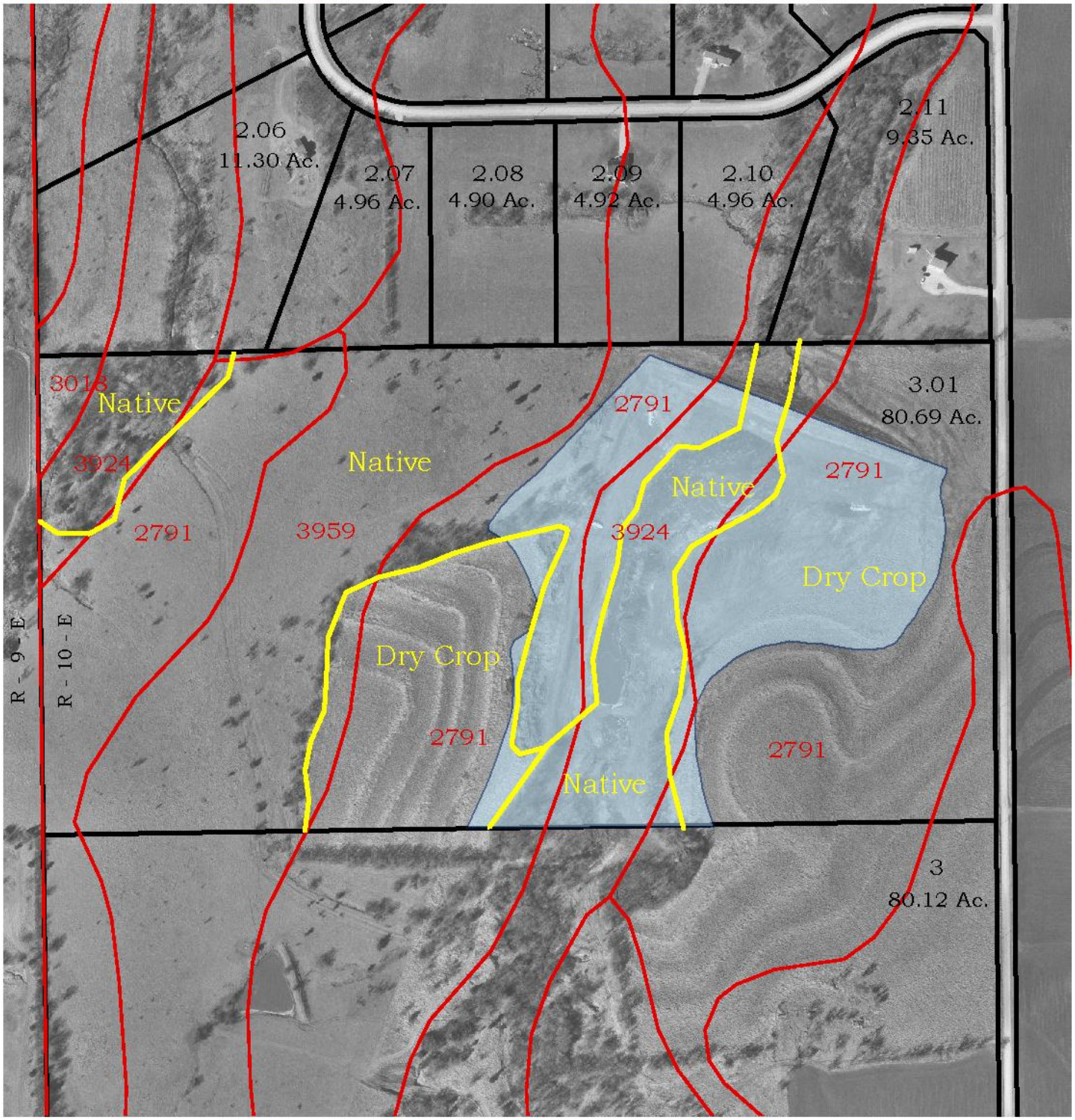
| | |
|---|---|
| Total Appraised: | $3,578 |
| Ag Use Rate: | X 30% |
| Assessed Value: | $1,073 |
| *"twice the assessed"* | X 2 |
| Total Exempt Value: | $2,147 |

# ANSWER FOR OPTION #3

# Orion Watershed Exemption Guide
# Course 814521
# 20yr Exemption Exercise Map

1 inch = 400 feet

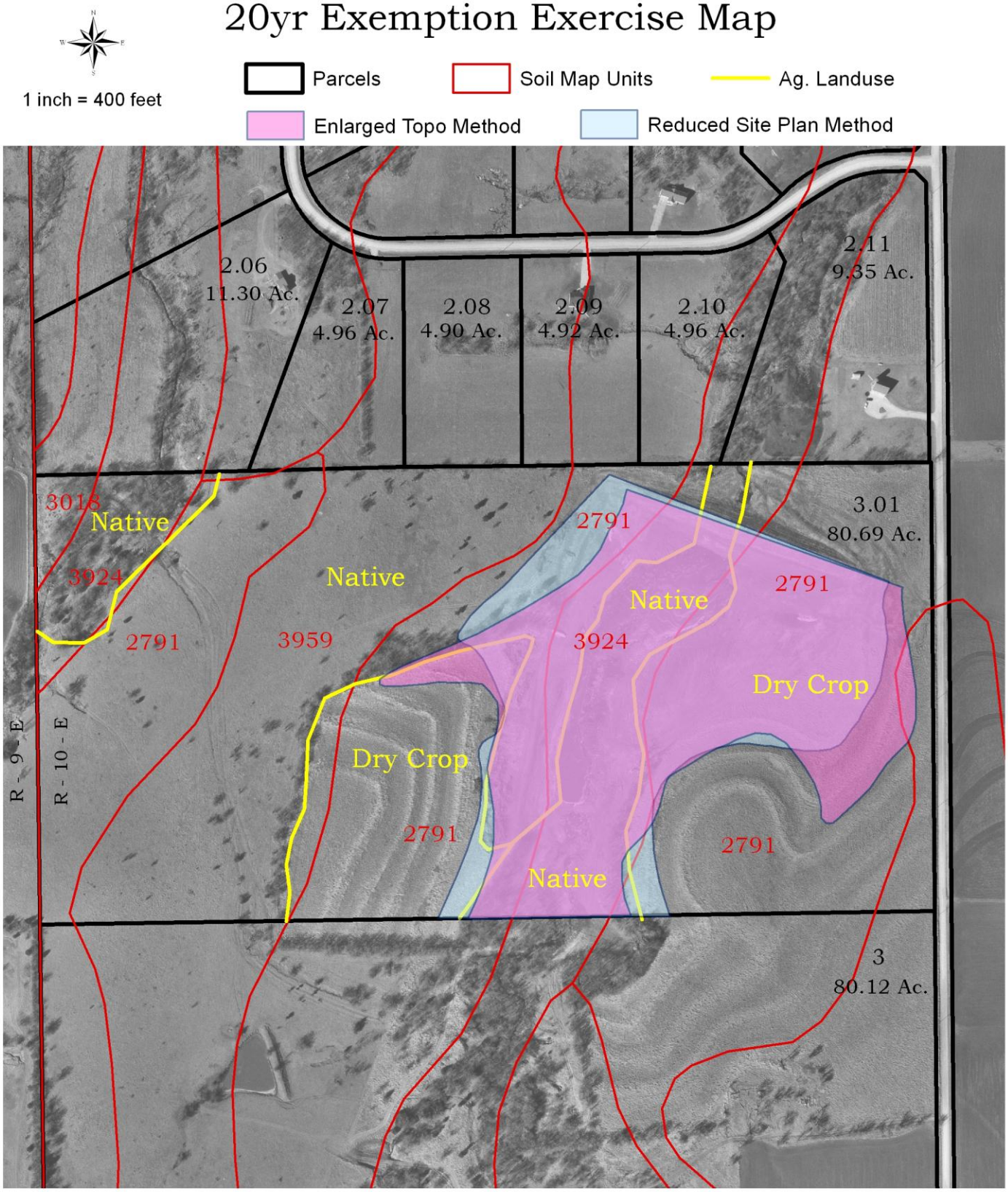
Parcels | Soil Map Units | Ag. Landuse | Enlarged Topo Method | Reduced Site Plan Method




September 2011, Kansas Department of Revenue, Property Valuation Division, GIS Section.

**ANSWER FOR OPTION #2 and #3**

# Orion Watershed Exemption Guide
# Course 814521
# 20yr Exemption Exercise Map




September 2011, Kansas Department of Revenue, Property Valuation Division, GIS Section.

# 20-YEAR EXEMPTION EXERCISE

Work Problem Answers Sheet

## 20-YEAR EXEMPTION WITHOUT CONTIGUOUS PROPERTIES

Using the source documents on the next 5 pages, fill in the information you will need to data-enter into Orion.

## Ownership

Property Owner : Brenda J Martin

Parcel ID : 075-249-30-0-00-00-003.01

## Exemption Tab

Exemption Type : Exempt Dam 20 yrs

COTA Order : 2009-2416

Status : Active

Legal Authority: 79.201g–20 year Watershed/Dam

Application Date : 09/03/2009

End Year : 2029

Effective Date : 01/01/2010

Exemption Amount : (Option #2 or Option #3)

Termination Date : 12/31/2029

Parcel ED Acres : 23.54

Change Reason : COTA decision received

Total ED Acres : 23.54

## Appraisal Tab

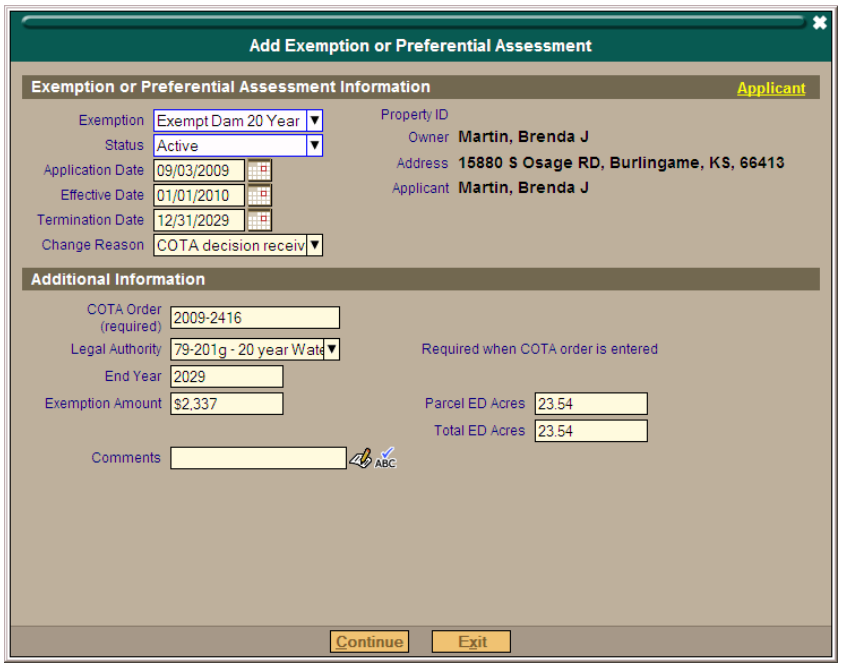
Additional Class : ED

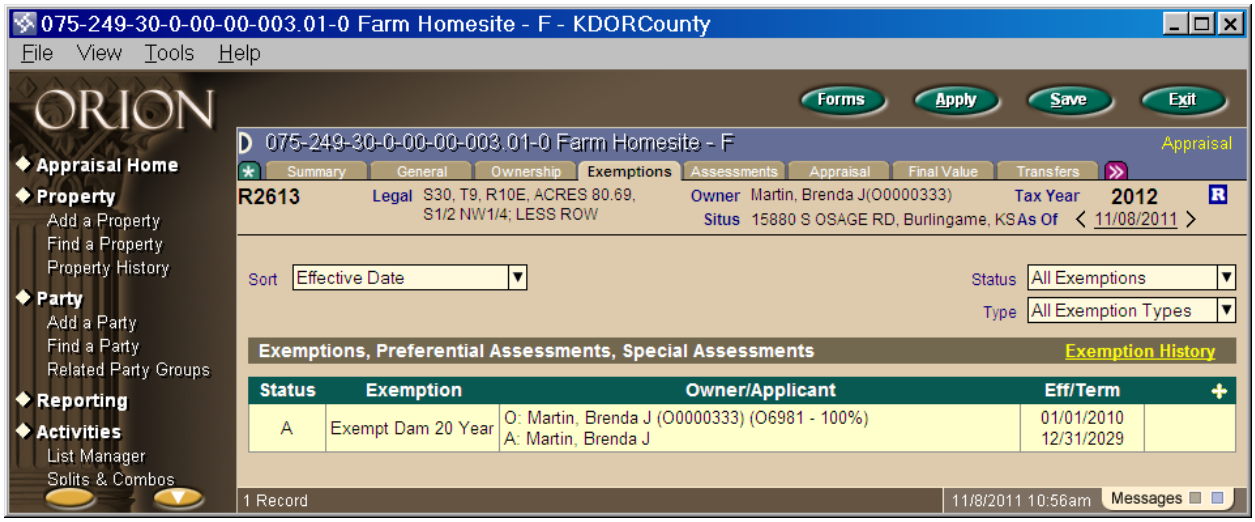
## Assessment Tab

Assessed Land Value:
This is where you would find the result of your calculations. In this exercise, you would enter either $2,337 for Option #2 or $2,147 for Option #3.

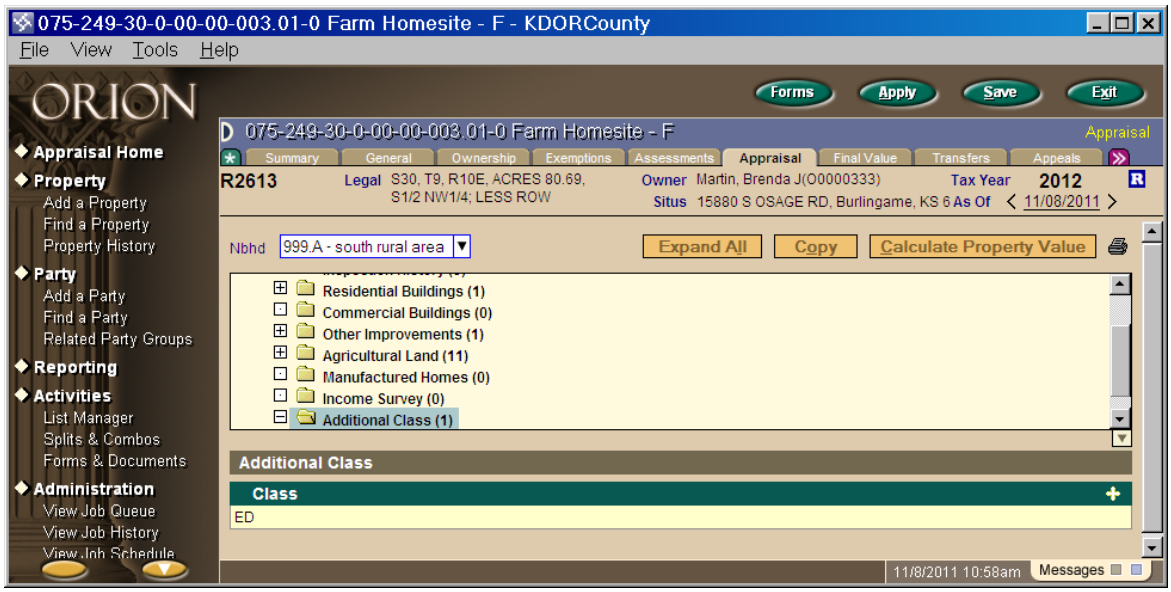
# 20 Year Exercise Answer Screen Prints

## Exemption Tab

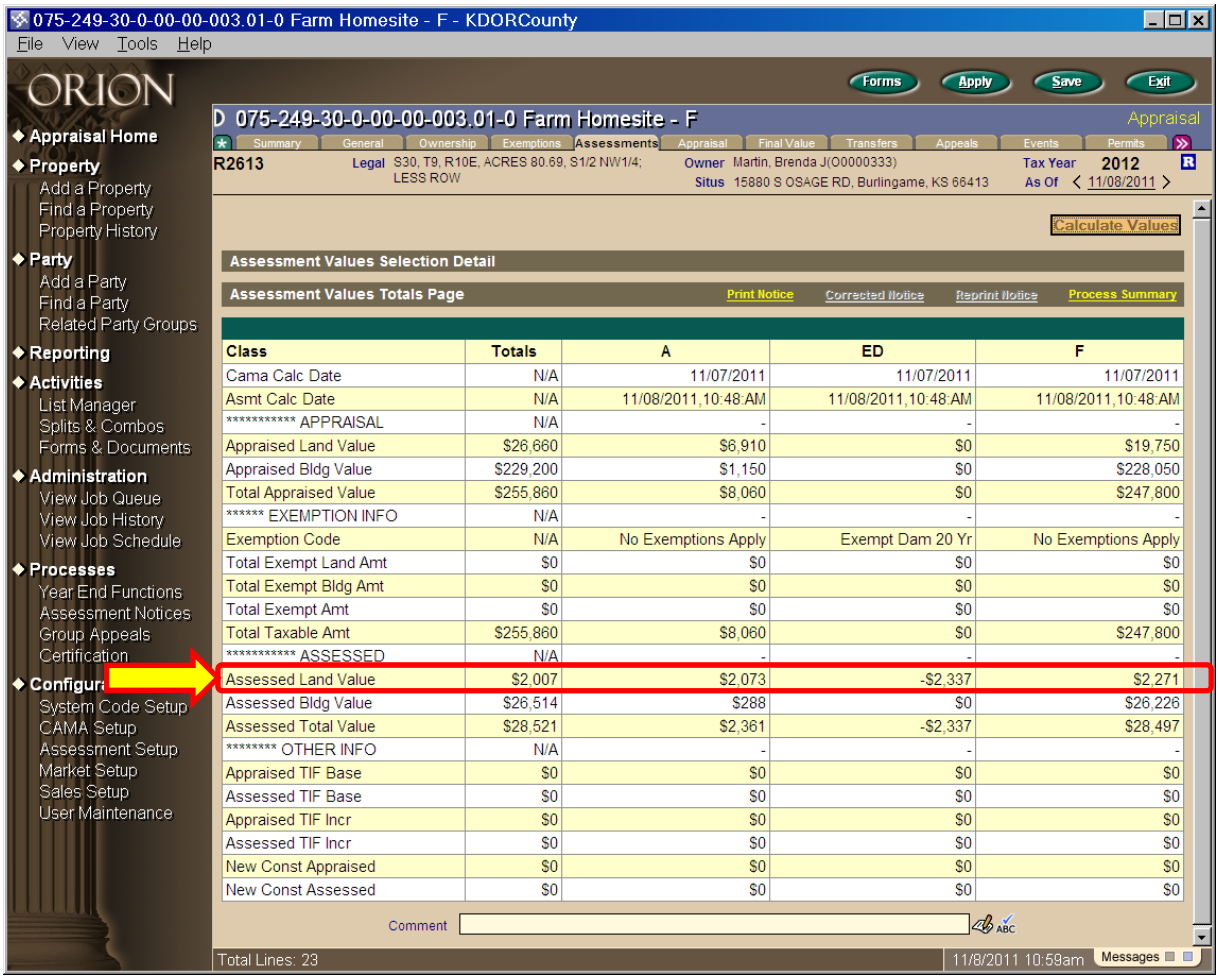


## Appraisal Tab




## Assessment Tab




| Class | Totals | A | ED | F |
|---|---|---|---|---|
| Cama Calc Date | N/A | 11/07/2011 | 11/07/2011 | 11/07/2011 |
| Asmt Calc Date | N/A | 11/08/2011,10:48:AM | 11/08/2011,10:48:AM | 11/08/2011,10:48:AM |
| ********** APPRAISAL | N/A | - | - | - |
| Appraised Land Value | $26,660 | $6,910 | $0 | $19,750 |
| Appraised Bldg Value | $229,200 | $1,150 | $0 | $228,050 |
| Total Appraised Value | $255,860 | $8,060 | $0 | $247,800 |
| ****** EXEMPTION INFO | N/A | - | - | - |
| Exemption Code | N/A | No Exemptions Apply | Exempt Dam 20 Yr | No Exemptions Apply |
| Total Exempt Land Amt | $0 | $0 | $0 | $0 |
| Total Exempt Bldg Amt | $0 | $0 | $0 | $0 |
| Total Exempt Amt | $0 | $0 | $0 | $0 |
| Total Taxable Amt | $255,860 | $8,060 | $0 | $247,800 |
| ********** ASSESSED | N/A | - | - | - |
| Assessed Land Value | $2,007 | $2,073 | -$2,337 | $2,271 |
| Assessed Bldg Value | $26,514 | $288 | $0 | $26,226 |
| Assessed Total Value | $28,521 | $2,361 | -$2,337 | $28,497 |
| ******** OTHER INFO | N/A | - | - | - |
| Appraised TIF Base | $0 | $0 | $0 | $0 |
| Assessed TIF Base | $0 | $0 | $0 | $0 |
| Appraised TIF Incr | $0 | $0 | $0 | $0 |
| Assessed TIF Incr | $0 | $0 | $0 | $0 |
| New Const Appraised | $0 | $0 | $0 | $0 |
| New Const Assessed | $0 | $0 | $0 | $0 |

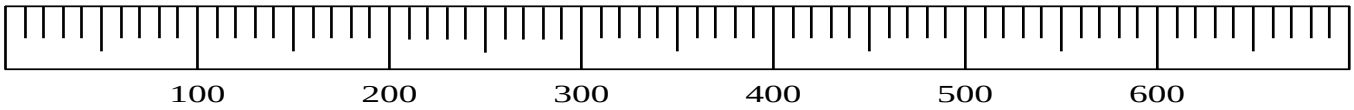
# ADDENDUM

# INTRODUCTION TO ENGINEERING SCALES

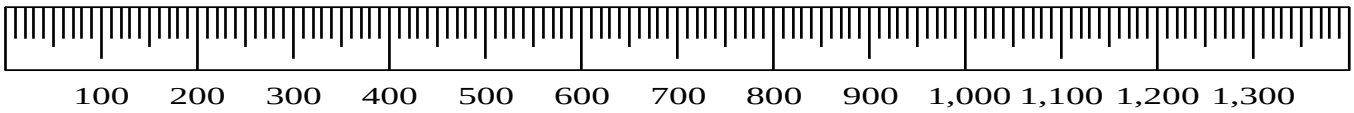
Mappers must learn to recognize the appropriate side of the triangular engineer's scale (ruler) in order to plot and measure dimensions on a variety of maps.

Notice the number of increments for a single inch on each scale pictured below:

10 INCREMENTS PER INCH




20 INCREMENTS PER INCH




40 INCREMENTS PER INCH

## COMMONLY USED SCALES FOR APPRAISAL MAPS:

Use the engineering scale marked "10" for all 1' = 100' maps. (urban)
Each increment will represent 10 feet. (100' divided by 10 increments.)

Use the engineering scale marked "20" for all 1' = 200' maps. (suburban)
Each increment will represent 10 feet. (200' divided by 20 increments.)

Use the engineering scale marked "40" for all 1' = 400' maps. (rural)
Each increment will represent 10 feet. (400' divided by 40 increments.)

Use the engineering scale marked "50" for all 1' = 500' maps. (highly urban)
Each increment will represent 10 feet. (50' divided by 50 increments.)

## TOPOGRAPHIC MAPS

Use the engineering scale marked "20" for the 7.5 Minute series of United State Geological Survey (USGS) Topographic Maps. This series is mapped at a representative fractional scale of 1:24,000. Thus 1 inch on the map is equal to 24,000 inches on the ground. When converted to feet, 1 inch is equal to 2,000 feet. Each increment will represent 100 feet. (2,000' divided by 20 increments.)

## PRACTICE SHEET FOR USING ENGINEERING SCALE

In order to scale dimensions on the 7.5 Minute USGS Topographic Maps, you must use a 1"= 2000' map scale. This will require some practice using the 20-side of your scale. (Hint: each tiny increment on your scale will measure 100'.)

In order to scale those same dimensions onto a 1"= 400' map scale, you will use the 40-side of your scale. (Hint: each tiny increment on your scale will measure 10'.)

Determine the length of the following lines at the scales indicate:

| | | |
|---|---|---|
| Line 1 | 1"= 2000' | _____ |
| Line 2 | 1"= 2000' | _____ |
| Line 3 | 1"= 400' | _____ |
| Line 4 | 1"= 400' | _____ |
| Line 5 | 1"= 2000' | _____ |
| Line 6 | 1"= 2000' | _____ |
| Line 7 | 1"= 400' | _____ |
| Line 8 | 1"= 400' | _____ |
| Line 9 | 1"= 400' | _____ |
| Line 10 | 1"= 2000' | _____ |

# Definitions

**Watershed** *noun*

1. The whole region or extent of country which contributes to the supply of a river or lake.

2. The line of division between two adjacent rivers or lakes with respect to the flow of water by natural channels into them; the natural boundary of a basin.

Source: Webster's Revised Unabridged Dictionary, ©1996,1998 MICRA, Inc.

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A line that divides two adjacent river systems [syn: water parting, divide]

Source: WordNet®1.6,©1997 Princeton University

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1. a: DIVIDE b: a region or area bounded peripherally by a divide and draining ultimately to a particular watercourse or body of water.

2. a crucial dividing point, line, or factor: TURNING POINT

Source: Mirriam-Webster www.m-w.com

---

**Acre-foot** ***noun***

The volume (as of irrigation water) that would cover one acre to a depth of one foot.

Source: Mirriam-Webster www.mw.com

---

The volume of water that would cover 1 acre to a depth of 1 foot; 43,560 cubic feet or 1233.5 cubic meters.

Source: WordNet ®1.6,©1997 Princeton University

# 10-YEAR EXEMPTION WORKSHEET

For exemptions where the watershed has **no contiguous properties** and the information is correctly entered on the Exemption, Appraisal, and Assessment Tabs, Orion formulas will perform the 10-yr exemption calculation and comparison each year. No further action is required. However, when **contiguous properties** are involved, this worksheet would be used to calculate the portion that is to be applied to each property.

Property Owner _____

Certificate of Completion Total Acre feet _____

Parcel/Parcels Listed as Contiguous _____-_____-____-___-____-____-_____.____

_____-_____-____-___-____-____-_____.____

_____-_____-____-___-____-____-_____.____

KSA 79-201g (a)
**Calculate the acre-feet amount.**

The total acre-feet must match the number of acre-feet certified. The calculated amount remains the same for the ten years the exemption is applicable.

| | | | | |
|---|---|---|---|---|
| First 10 acre-feet | (  ) | x | $100 = | $_____ |
| Next 5 acre-feet | (  ) | x | $300 = | $_____ |
| Next 5 acre-feet | (  ) | x | $200 = | $_____ |
| Next 5 acre-feet | (  ) | x | $100 = | $_____ |
| Remaining amount | (  ) | x | $ 50 = | $_____ |
| Total | | | | $_____ |

Copy this amount to the box below.

**<u>The following portion must be completed on an annual basis.</u>**

| Parcel Number(s) | Class | Appraised Value (Land only) | x | Rate | = | Assessed Value |
|---|---|---|---|---|---|---|
| _____ | ____ | _____ | x | ____ | = | _____ |
| _____ | ____ | _____ | x | ____ | = | _____ |
| _____ | ____ | _____ | x | ____ | = | _____ |
| _____ | ____ | _____ | x | ____ | = | _____ |

Total Assessed _____

x .40

40% of Assessed Land Value = _____

The exemption amount cannot exceed $5000 or 40% of the assessed value of all contiguous land.

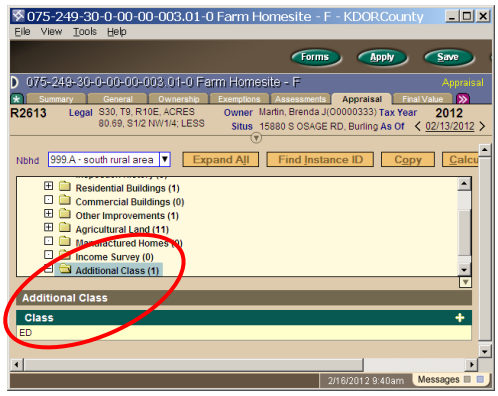
| $5,000 | | |
|---|---|---|

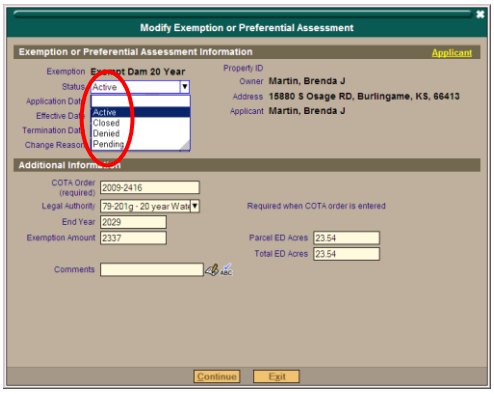
**<u>The lowest of the above numbers would be used as the exemption amount.</u>**

# COMMON WATERSHED QUESTIONS

***What do I need to do in Orion after the 10yr or 20yr exemption expires?***

You need to remove the "Additional Class" from the Appraisal Tab and change the "Status" from "Active" to "Closed" on the Exemption Tab. An exemption does not change to "Closed" when it expires or reaches its end date. It needs to be changed manually.




***If a landowner purchases additional land which is contiguous to the exempted land, does this change the calculation of contiguous property?***

No, any newly purchased land is not eligible for the exemption. The COTA order will state the contiguous lands at the time of the application.

***If the owner sells part or all of the exempt parcel, will the new owner need to reapply for the exemption****?*

Not necessarily. K.S.A. 79-201g(a) & (b) does not address the issue of changes in property ownership. It merely states "*Such exemption shall be applicable to such property for a period of 10/20years….*" Court of Tax Appeals issues the exemption of the property for the stated number of years.

***Are properties considered contiguous if only their corners touch?***

Yes, for the purpose of determining contiguous properties for watershed certification, properties, which have adjoining corners, are considered contiguous. Furthermore, properties, which have a roadway between them, are also considered contiguous.

***How should a reduction be handled if part of the contiguous land is located in a different county?***

The reduction should be prorated according to the assessed land value of each of the eligible parcels. The clerk and appraiser of the county in which the dam is located should provide the proper information to the other county.

# APPENDIX A

## Forms – Links

~ Consolidated Motor Vehicle Abstract

www.ksrevenue.org/pvdarticle51.htm

~ Tax Unit Boundary Certification

www.ksrevenue.org/pvdabstract.htm

~ Annual Claim for Exemption from Property Taxation (EDX/IRBX)

~ Exempt Real Property Form (Supplemental page)

www.ksrevenue.org/forms-pvd.htm

~ Neighborhood Revitalization Abstract

www.ksrevenue.org/pvdabstract.htm

~ 16/20M Tagged Vehicle Distribution

www.ksrevenue.org/pvdabstract.htm

## Forms – Sample Reports

~ New Improvements Abstract

~ Correction of Clerical Error(s)

~ November Abstract (Used for reference only)

~ 16/20M Tagged Vehicle Summary

~ June 15, 2009 Certification of Assessed Values by Utility Class

~ Statement of Taxes Levied Against Public Utility Property (LAPUP)

Cnty: 063 - Montgomery County

| Residential | Farmstead | Comm/Ind | Ag. Imp. | Not-For-Profit | Other | Sub Total | State Assd. | Total |
|---|---|---|---|---|---|---|---|---|
| 659,220 | 363,142 | 500,857 | 19,061 | 11,090 | 0 | 1,553,370 | 460,194 | 2,013,564 |

I hereby certify that this Abstract value of New Improvement Values have been used for

Witness my hand and official seal, this _____ day of _____ 2009

_____
County Clerk

(seal) 063 - Montgomery County

Include with July 2009 Abstract documentation and mail to:

Attn: Abstract Section
Kansas Department of Revenue
Division of Property Valuation
915 SW Harrison 400N
Topeka, KS 66612-1585

(PV-AB-3)
March 2004

_____
CONTROL NO

TAX YEAR _____

# REQUEST FOR CORRECTION OF CLERICAL ERROR
## PERSONAL / REAL PROPERTY

K.S.A. Supp. 2008 79-1701 and K.S.A. Supp. 2008 79-1701a

## APPRAISERS' INFORMATION

**PERSONAL PROPERTY** IDENTIFIER _____

DESCRIPTION_____

**REAL PROPERTY** PARCEL NO. __ __ __|__ __|__|__ __|__ __|__ __ __ • __ __|__
MAP SEC SHEET QTR BLOCK PARCEL CARD OWNR

OWNER _____

K.S.A. _____ EXPLANATION _____

_____

| PRIOR TO CORRECTION | | | | AFTER CORRECTION | | | |
|---|---|---|---|---|---|---|---|
| TAXING UNIT/GROUP _____ | | | | TAXING UNIT/GROUP _____ | | | |
| LUC / LBCS _____ | | | | LUC / LBCS _____ | | | |
| CLASS | LAND | IMPR | TOT-APPR | CLASS | LAND | IMPR | TOT-APPR |
| (1) _____ | _____ | _____ | _____ | (1) _____ | _____ | _____ | _____ |
| (2) _____ | _____ | _____ | _____ | (2) _____ | _____ | _____ | _____ |
| (3) _____ | _____ | _____ | _____ | (3) _____ | _____ | _____ | _____ |

+ / - VALUE CHANGE _____

APPROVED _____ DATE _____ (__ __ __) HTM ENTRY _____ / _____ / _____

## COUNTY CLERKS' INFORMATION

| ORIGINAL ASSESSMENT CALCULATION | | | | CORRECTED ASSESSMENT CALCULATION | | | |
|---|---|---|---|---|---|---|---|
| CLASS | LAND | IMPR | TOT-ASSMT | CLASS | LAND | IMPR | TOT-ASSMT |
| (1) _____ | _____ | _____ | _____ | (1) _____ | _____ | _____ | _____ |
| (2) _____ | _____ | _____ | _____ | (2) _____ | _____ | _____ | _____ |
| (3) _____ | _____ | _____ | _____ | (3) _____ | _____ | _____ | _____ |

| | | | |
|---|---|---|---|
| Less exempt dam assmt | <_____> | Less exempt dam assmt | <_____> |
| TOTAL ASSESSED VALUE | _____ | TOTAL ASSESSED VALUE | _____ |
| TAX RATE | _____ | TAX RATE | _____ |
| ORIGINAL TAX | _____ | CORRECTED TAX | _____ |

TAX INCREASE $ _____ OR TAX DECREASE $ _____

ADDED NO. _____ ABATEMENT NO. _____

APPROVED _____ DATE _____

## COUNTY TREASURERS' INFORMATION

TAX STMT NO. _____ NO PMNT ( ) 1ST HALF ( ) FULL ( ) AMOUNT PAID $ _____

INITIALS _____ _____ DATE _____

APPROVED _____ DATE _____
CHAIRMAN OF THE BOARD OF COMMISSIONERS

Revised 8/2009

# NOVEMBER ABSTRACT FUND DISTRIBUTION

## TAXES LEVIED NOVEMBER 1, __Year__ FOR __Year__ EXPENDITURES

Phase III--Option 14, then Option 1

County Name / Number _____ 0 000

| *SAC | K.S.A. | | STATE: | | |
|---|---|---|---|---|---|
| 033 | 76 - | 6b01 | .0006 | Ks Educ. Bldg. Fd | |
| 035 | 76 - | 6b04 | .0003 | St Inst. Bldg. Fd | |
| 142 | - | | .0006 | State General Fd. | |

**TOTAL STATE TAX** _____ =Table 1, C

| *SAC | K.S.A. | COUNTY: | General Tax | *SAC | K.S.A. | COUNTY (Cont.) | Gene |
|---|---|---|---|---|---|---|---|
| | - | General | | | - | County Free Fair | |
| | - | Bond and Interest | | | - | Fire | |
| | - | Bond and Interest Special | | | - | Historical | |
| | - | Arts | | | - | Home Health | |
| | - | Activity Center Maint. | | | - | Home for Aged | |
| | - | Agriculture Ext. Council | | | - | Hospital | |
| | - | Airport | | | - | Lake & Recreation | |
| | - | Alcohol and Drug Abuse | | | - | Law Enforcement | |
| | - | Ambulance | | | - | Library | |
| | - | Appraiser's Cost | | | - | Library Empl. Benefits | |
| | - | Build Fd. (Ct. House etc.) | | | - | Memorials | |
| | - | Cemetery | | | - | Mental Health | |
| | - | Comm. College Tuition Fd | | | - | Mental Health(Building) | |
| | - | Detention Home | | | - | Mental Retardation | |
| | - | Economic Development | | | - | Neighborhood Facilities | |
| | - | Election | | | - | No-Fund Warrants | |
| | - | Election Exp.(Direct) | | | - | Noxious Weed | |
| | - | Employee Benefits | | | - | Noxious Weed(Chemical) | |
| | - | 4-H Building | | | - | Parks | |
| | - | Fair | | | - | Physical Handicapped | |
| | - | Fair Buildings | | | - | Public Health | |
| | - | Fair Premiums | | | - | Reach | |

# NOVEMBER ABSTRACT FUND DISTRIBUTION

## TAXES LEVIED NOVEMBER 1, __Year__ FOR __Year__ EXPENDITURES

Phase III--Option 14, then Option 1

County Name / Number 0 000

| *SAC | K.S.A. | COUNTY (Cont.) | General Tax | *SAC | K.S.A. | COUNTY (Cont.) | Gene |
|---|---|---|---|---|---|---|---|
| | - | Reappraisal | | | - | Special Bridge | |
| | - | Retirement** | | | - | Special Fair | |
| | - | Road and Bridge | | | - | Special Liability Expense | |
| | - | Sanitation | | | - | Special Road & Bridge | |
| | - | Services for Aged | | | - | Unemployment Insurance** | |
| | - | Social Security** | | | - | Utilities | |
| | - | Soil Conservation | | | - | Weather Modification | |
| | - | Solid Waste | | | - | Worker's Compensation | |
| | - | Special Assessment | | | - | | |
| | | | | | - | | |
| | | | | | - | | |

**TOTAL TAXES LEVIED FOR COUNTY**

=Table 1, C

*STATUTORY AUTHORITY CODE

**These funds may be listed under Employee Benefits Fund in the County, Cities, Townships, Junior College, and Special Districts if they have been budgeted in that manner.

C

# NOVEMBER ABSTRACT FUND DISTRIBUTION

CITY--Phase III--Option 14, then 2

| *SAC | K.S.A. | *CITY:* | General Tax | *SAC | K.S.A. | *CITY (Cont.)* | General Tax |
|---|---|---|---|---|---|---|---|
| | - | General | | | - | Memorial Hall | |
| | - | Bond and Interest | | | - | Museum | |
| | - | Airport | | | - | No-Fund Warrants | |
| | - | Ambulance | | | - | Noxious Weeds | |
| | - | Audit | | | - | Park | |
| | - | Building Fund | | | - | Police and Firemen | |
| | - | Capital Impr.(Multi-Year) | | | - | Police and Fire Pension | |
| | - | Cemetery | | | - | Public Safety | |
| | - | Community Building | | | - | Recreation | |
| | - | Emergency Equipment | | | - | Retirement** | |
| | - | Employee Benefits | | | - | Sewage Disp and Maint. | |
| | - | Fair | | | - | Social Security** | |
| | - | Fire Department | | | - | Special Contributions | |
| | - | Flood Protection | | | - | Special Equipment | |
| | - | Forestry | | | - | Special Fire Equip. | |
| | - | General Improvements | | | - | Special Liability Expense | |
| | - | Historical | | | - | Special Safety Equip. | |
| | - | Hospital | | | - | St., Alley, Trfway (Brid) | |
| | - | Industrial Fund | | | - | Street Lighting | |
| | - | Law Enforcement | | | - | Transit Systems | |
| | - | Library | | | - | Unemployment Ins.** | |
| | - | Library Building | | | - | Utility Service Cost | |
| | - | Library Employee Ben. | | | - | Worker's Comp. | |
| | | | | | - | | |
| | | | | | - | | |
| | | | | | - | | |

*STATUTORY AUTHORITY CODE

**These funds may be listed under Employee Benefits Fund in the County, Cities, Townships, Junior College, and Special Districts if they have been budgeted in that manner.

**TOTAL TAXES LEVIED FOR CITY** 0.00

=Table 1, Col. 3, Line 3

*County*
0

PV98-AB-03
Electronic format (Excel 97-SR-2)
Revised 10/2000
Printed - 08/21/2009



AbstractForms.xls
City

# NOVEMBER ABSTRACT FUND DISTRIBUTION

TOWNSHIP--Phase III--Option 14, then 3

| *SAC | K.S.A. | *TOWNSHIPS:* | General Tax |
|---|---|---|---|
| | - | General | |
| | - | Bond and Interest | |
| | - | Ambulance | |
| | - | Building (Twp Hall, etc.) | |
| | - | Cemetery | |
| | - | Comm. College Tuition Fd | |
| | - | Employee Benefits | |
| | - | Fire Protection | |
| | - | Library | |
| | - | Library Empl. Benefits | |
| | - | No-Fund Warrants | |
| | - | Noxious Weeds | |
| | - | Park | |
| | - | Prairie Dog | |
| | - | Recreation | |
| | - | Road | |
| | - | Special Liability Expense | |
| | - | Special Road | |
| | - | Temporary Notes | |
| | - | Unemployment Ins.** | |
| | - | | |
| | - | | |
| | - | | |

| *SAC | K.S.A. | *TOWNSHIP LEVIES IN 3rd CLASS CITIES:* | General Tax |
|---|---|---|---|
| | - | General | |
| | - | Bond and Interest | |
| | - | Ambulance | |
| | - | Building (Twp Hall, etc.) | |
| | - | Cemetery | |
| | - | Comm. College Tuition Fd | |
| | - | Employee Benefits | |
| | - | Fire Protection | |
| | - | Hospital | |
| | - | Insurance | |
| | - | Liability | |
| | - | Library | |
| | - | Library Employee Benefits | |
| | - | Park | |
| | - | Social Security | |
| | - | Misc. | |
| | - | | |
| | - | | |

**TOTAL TAXES LEVIED FOR TOWNSHIPS** 0.00

=Table 1, Col. 3, Line 4

*County*
0

*STATUTORY AUTHORITY CODE

**These funds may be listed under Employee Benefits Fund in the County, Cities, Townships, Junior College, and Special Districts if they have been budgeted in that manner.

# NOVEMBER ABSTRACT FUND DISTRIBUTION

SCHOOLS--Phase III--Option 14, then 4

| *SAC | K.S.A. | *Community Jr. Colleges:* | General Tax |
|---|---|---|---|
| | - | General | |
| | - | Bond and Interest | |
| | - | Adult Education | |
| | - | Capital Outlay | |
| | - | Employee Benefits | |
| | - | Special Assessment | |
| | - | Vocational Education | |
| | - | | |
| | | •Subtotal Com. Jr. Colleges | 0.00 |
| | | ***Municipal Universities:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | Employee Benefits | |
| | - | Spec. Liab. Expense | |
| | - | | |
| | | •Subtotal Municipal Univ. | 0.00 |

| *SAC | K.S.A. | *Unified Districts:* | General Tax |
|---|---|---|---|
| | - | General | |
| | - | Supplemental Gen. | |
| | - | Bond and Interest | |
| | - | Adult Education | |
| | - | Capital Outlay | |
| | - | Employee Benefits | |
| | - | Historical Museum | |
| | - | Historical Society | |
| | - | Judgment | |
| | - | Library | |
| | - | Recreation | |
| | - | Retirement | |
| | - | Special Assessment | |
| | - | Spec. Liab. Expense | |
| | - | Transportation | |
| | - | | |
| | | •Subtotal USD | 0.00 |
| | | ***Recreation Commission:*** | |
| | - | General | |
| | - | Employee Benefits | |
| | - | | |
| | | •Subtotal Recreation | 0.00 |

*STATUTORY AUTHORITY CODE

**TOTAL TAXES LEVIED FOR SCHOOLS** 0.00

=Table I, Col. 3, Line 5

*County*
0

PV98-AB-03
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Revised 10/2000
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Schools

# NOVEMBER ABSTRACT FUND DISTRIBUTION

MISCELLANEOUS DISTRICTS

Phase III--Option 14, then 5

| *SAC | K.S.A. | | General Tax |
|---|---|---|---|
| | | ***Airport:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL AIRPORT*** | 0.00 |
| | | | =Table I, Col. 3, Line 16 |

| *SAC | K.S.A. | | General Tax |
|---|---|---|---|
| | | ***Community Bldg.:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL COMM. BLDG.*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 18 |

| | | | |
|---|---|---|---|
| | | ***Ambulance:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL AMBULANCE*** | 0.00 |
| | | | =Table I, Col. 3, Line 17 |

| | | | |
|---|---|---|---|
| | | ***Drainage:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL DRAINAGE*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 7 |

| | | | |
|---|---|---|---|
| | | ***Cemetery:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | Special Road | |
| | - | | |
| | | ***TOTAL CEMETERY*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 6 |

| | | | |
|---|---|---|---|
| | | ***Extension District:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOT. EXTENSION DIST.*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 25 |

*STATUTORY AUTHORITY CODE

*County*
0

PV98-AB-03
Electronic format (Excel 97-SR-2)
Revised 10/2000
Printed - 08/21/2009



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Misc.Districts-6

# NOVEMBER ABSTRACT FUND DISTRIBUTION

MISCELLANEOUS DISTRICTS

Phase III--Option 14, then 5

| *SAC | K.S.A. | | General Tax |
|---|---|---|---|
| | | ***Fire:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | Ambulance | |
| | - | E.M.S. | |
| | - | First Responder | |
| | - | | |
| | | ***TOTAL FIRE*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 8 |

| *SAC | K.S.A. | | General Tax |
|---|---|---|---|
| | | ***Industrial:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL INDUSTRIAL*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 20 |

| | | | |
|---|---|---|---|
| | | ***Hospital:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | Building & Capital Outlay | |
| | - | Nursing Home | |
| | - | Ambulance | |
| | - | | |
| | | ***TOTAL HOSPITAL*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 9 |

| | | | |
|---|---|---|---|
| | | ***Irrigation:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL IRRIGATION*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 21 |

| | | | |
|---|---|---|---|
| | | ***Improvement:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | Road Maintenance | |
| | - | Police & Fire | |
| | - | | |
| | | ***TOTAL IMPROVEMENT*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 10 |

| | | | |
|---|---|---|---|
| | | ***Library:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | Building | |
| | - | | |
| | | ***TOTAL LIBRARY*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 11 |

*STATUTORY AUTHORITY CODE

*County*
0

# NOVEMBER ABSTRACT FUND DISTRIBUTION

MISCELLANEOUS DISTRICTS

Phase III--Option 14, then 5

| *SAC | K.S.A. | | General Tax |
|---|---|---|---|
| | | ***Light:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL LIGHT*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 12 |

| *SAC | K.S.A. | | General Tax |
|---|---|---|---|
| | | ***Rural Highway:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | Road & Bridge | |
| | - | Special Road | |
| | - | | |
| | | ***TOTAL RURAL HIGHWAY*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 22 |

| | | | |
|---|---|---|---|
| | | ***Metro Transit:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL METRO TRANSIT*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 25 |

| | | | |
|---|---|---|---|
| | | ***Sewer:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL SEWER*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 14 |

| | | | |
|---|---|---|---|
| | | ***Park & Rec.:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL PARK & REC.*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 13 |

| | | | |
|---|---|---|---|
| | | ***Sewer Maintenance:*** | |
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | ***TOTAL SEWER MAINT.*** | 0.00 |
| | | | = Table I, Col. 3, Ln. 25 |

*STATUTORY AUTHORITY CODE

*County*
0

# NOVEMBER ABSTRACT FUND DISTRIBUTION

MISCELLANEOUS DISTRICTS

Phase III--Option 14, then 5

| *SAC | K.S.A. | *Tax Increment Financing:* | General Tax |
|---|---|---|---|
| | | (In excess of base value) | |
| | - | Bond and Interest | |
| | | *TOT. TAX INCR. FINANCE* | 0.00 |
| | | | = Table I, Col. 3, Ln. 23 |

| *SAC | K.S.A. | *Other:* | General Tax |
|---|---|---|---|
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | *TOTAL OTHER* | 0.00 |
| | | | = Table I, Col. 3, Ln. 25 |

| | | *Water:* | |
|---|---|---|---|
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | *TOTAL WATER* | 0.00 |
| | | | = Table I, Col. 3, Ln. 24 |

| | | *Watershed:* | |
|---|---|---|---|
| | - | General | |
| | - | Bond and Interest | |
| | - | No Fund Warrants | |
| | - | Employee Benefits | |
| | - | | |
| | | *TOTAL WATERSHED* | 0.00 |
| | | | = Table I, Col. 3, Ln. 15 |

| | |
|---|---|
| *TOTAL MISC. DISTRICTS* | 0.00 |
| *GRAND TOTAL TAXES LEVIED* | 0.00 |
| | = Table I, Col. 3, Ln. 26 |

*STATUTORY AUTHORITY CODE

*County*
0

# NOVEMBER ABSTRACT DISTRICT DISTRIBUTION

**Table I--**Phase II--Option 5

| | Ad Valorem Tax | | | | "In Lieu of" Taxes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Taxing Districts** | **General** | **Penalty** | **Total** Col. 1 + 2 L. 26 = Line 9, Col. 1 Table II | ***Difference*** | **Local Assessed Intangibles** (Moneys and Crdts) | **I.R.B. Bond Properties** | **Econ. Dev. Properties (EDX)** | **• All Other "in Lieu of" Taxes** | **Total In Lieu of' Taxes** Col. 4, 6, 7 & 8 L.26 = Line 9 Col. 4, Table II | **Special Assessments** L.26 = Line 9 Col. 5, Table II | **Total** Col. 3 + 9 + 10 L. 26 = Line 9 Col. 6, Table II |
| | (1) | (2) | (3) | | (4) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1. State | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 2. County | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 3. City | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 4. Township | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 5. School | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 6. Cemetery | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 7. Drainage | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 8. Fire | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 9. Hospital | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 10. Improvement | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 11. Library | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 12. Light | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 13. Park & Recreation | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 14. Sewer | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 15. Watershed | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 16. Airport Authority | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 17. Ambulance | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 18. Community Bldg. | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 19. Ground Water | | | | | | | | | | | 0.00 |
| 20. Industrial | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 21. Irrigation | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 22. Rural Highway | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 23. Tax Increment | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 24. Water | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 25. Miscellaneous | | | 0.00 | 0.00 | | | | | 0.00 | | 0.00 |
| 26. TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Payments in lieu of taxes to be noted on Table I, column 8.

- Municipal housing pursuant to K.S.A. 17-2349.
- Agreements with the United States pursuant to K.S.A. Chapter 27, Article 2.
- Agreements made by tax subdivisions with owners of tax exempt property pursuant to K.S.A. 12-147, 148.

NOTE: Column 5--Financial Institution In Lieu-of was repealed effective January 1995. To conform with the record layout and other documents, the column numbers have not been changed.

*County*
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PV98-AB-03
Electronic format (Excel 97-SR-2)
Revised 10/2001
Printed - 08/21/2009



AbstractForms.xls
Table I

# NOVEMBER ABSTRACT COLLECTIONS

## SPECIAL ASSESSMENTS

Phase II--Option 7

***INSIDE CITIES: (URBAN)***

| | | | | |
|---|---|---|---|---|
| Demolition | | | | |
| Drainage | | | | |
| Sidewalks | | | | |
| Paving and Curbing | | | | |
| Sewer Assessments | | | | |
| Sewer (Delinquent Fees) | | | | |
| Water | | | | |
| Whiteway | | | | |
| Solid Waste Assessments | | | | |
| Solid Waste (Delinq. Fees) | | | | |
| Weeds | | | | |
| Ground Water Management | | | | 0.00 GWM |
| Public Parking Facilities | | | | |
| Tree Removal | | | | |
| Miscellaneous | | | | |
| Subtotal-Inside Cities | 0.00 | | | 0.00 transfer to Table I, Special Assmt's (Urban) |
| | = Table II, Line 1, Col. 5 | | | |

***OUTSIDE CITIES: (RURAL)***

| | | | | |
|---|---|---|---|---|
| Road | | | | |
| Drainage | | | | |
| Paving and Curbing | | | | |
| Sewer Assessments | | | | |
| Sewer (Delinquent Fees) | | | | |
| Solid Waste Assessments | | | | |
| Solid Waste (Delinq. Fees) | | | | |
| Lights | | | | |
| Water | | | | |
| Irrigation | | | | |
| Weeds | | | | |
| Ground Water Mngmt. | | | | 0.00 transfer to Table I, Special Assmt's (Rural) |
| Miscellaneous | | | | 0.00 Total GWM for counties not placing irrigation in GWM |
| Subtotal-Outside Cities | 0.00 | **T0TAL SPECIAL ASSESSMENTS** | 0.00 | 0.00 |
| | = Line 2, Col. 5, Table II | | = Table I, Line 26, Col. 10 | 0.00 |
| | | | = Table II GT, Col. 5 | 0.00 diff to Table I, col. 10 |
| | | | *County* 0 | |

# NOVEMBER ABSTRACT COLLECTIONS

## TABLE II

Phase II--Option 6

**TAXES LEVIED NOVEMBER 1, __Year__ FOR __Year__ EXPENDITURES**
**In Lieu of' Taxes and Special Assessments**

| | Ad Valorem Tax | | | | | |
|---|---|---|---|---|---|---|
| **LOCAL ASSESSED** ***Real Estate*** | General Total Tax Roll (1) | Computer Signoff (2) | Diff. (3) | Total (in Lieu of Taxes) (4) | Special Assessments (5) | Total Tax (Col. 1+4+5) (6) |
| 1. Rural (RRE) | | | 0.00 | | 0.00 | 0.00 |
| 2. Urban (URE) | | | 0.00 | | 0.00 | 0.00 |
| Total Real Estate | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ***Tangible Personal Prop.*** | | | | | | |
| 3. Rural (RTP) | | | 0.00 | | | 0.00 |
| 4. Urban (UTP) | | | 0.00 | | | 0.00 |
| Total Personal Property | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| ***STATE ASSESSED*** | | | | | | |
| 5. Rural (RSA) | | | 0.00 | | | 0.00 |
| 6. Urban (USA) | | | 0.00 | | | 0.00 |
| Total (PV-AD-18) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. **TOTAL RURAL** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. **TOTAL URBAN** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **GRAND TOTAL (GT)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

*County*
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08/21/09 08:40:37

November 2008 Abstract

of

16/20M Tagged Vehicles

063 - Montgomery County

2008 Motor Vehicle Levy .119757

| | | | |
|---|---|---|---|
| Assessed Value | 759,642 | Tax Dollars | 90,972.45 |
| Penalty Value | 36,801 | Penalty Tax | 4,407.18 |
| Total Value | 796,443 | Total Tax | 95,379.62 |

Tax Cancellation Under $5 0.00

County Appraiser Certification Date: _____

I hereby certify that this Abstract value, levy, and tax has been prepared and furnished to the Director of Property Valuation pursuant to K.S.A. (1998 SUPP.) 79-5105A.

Witness my hand and official seal, this _____ day of _____ 2008

_____
County Clerk

(seal) 063 - Montgomery County

Mail Abstract to:
Attn: Abstract Section
Kansas Department of Revenue
Division of Property Valuation
915 SW Harrison 400N
Topeka, KS 66612-1585

(PV98-AB-02)
June 1998

# Statement of Taxes Levied Against Public Utility Property

**063 Montgomery**

The following statement shows the total amount of taxes levied upon the assessed valuation of each state assessed public utility company in this county, for all purposes, as assessed and certified by the Director of the Division of Property Valuation for the tax year 2008.

~~~
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# Statement of Taxes Levied Against Public Utility Property

**063 Montgomery**

The following statement shows the total amount of taxes levied upon the assessed valuation of each state assessed public utility company in this county, for all purposes, as assessed and certified by the Director of the Division of Property Valuation for the tax year 2008.

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# Statement of Taxes Levied Against Public Utility Property

**063 Montgomery**

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~~~
~~~

# Statement of Taxes Levied Against Public Utility Property

**063 Montgomery**

The following statement shows the total amount of taxes levied upon the assessed valuation of each state assessed public utility company in this county, for all purposes, as assessed and certified by the Director of the Division of Property Valuation for the tax year 2008.

~~~
~~~

# June 15, 2009 Certification of Assessed Value

## TOTALS BY UTILITY CLASS

Enclosed are the certification and distribution schedules covering the assessed valuation and Land Use Codes (LUC) of the property appraised by the Department of Revenue, Division of Property Valuation for the tax year 2009.

| Class and Name of Companies | Real Assessed Valuation | Other Assessed Valuation | Total Property Assessed Valuation | Total Penalty Assessed Valuation | Total Assessed Valuation with Penalty |
|---|---|---|---|---|---|
| E2304 KANSAS GAS & ELEC-A WESTAR ENERG | 119,850 | 4,850,033 | 4,969,883 | 0 | 4,969,883 |
| E2316 CANEY VALLEY ELECTRIC COOP ASSN | 196 | 122,779 | 122,975 | 0 | 122,975 |
| E2323 KANSAS ELECTRIC POWER COOP | 0 | 6,769 | 6,769 | 0 | 6,769 |
| E2336 RADIANT ELECTRIC COOPERATIVE INC | 0 | 524,180 | 524,180 | 0 | 524,180 |
| E2343 TWIN VALLEY ELECTRIC COOP INC | 0 | 36,196 | 36,196 | 0 | 36,196 |
| LUC # 481/4310 ***ELECTRIC POWER*** ***Total*** | 120,046 | 5,539,957 | 5,660,003 | 0 | 5,660,003 |
| F3200 BP PIPELINES (NORTH AMERICA) INC | 0 | 367,465 | 367,465 | 14,291 | 381,756 |
| F3207 CCPS TRANSPORTATION, LLC | 53,712 | 1,739,497 | 1,793,209 | 0 | 1,793,209 |
| F3212 MID AMERICA PIPELINE COMPANY LLC | 43,365 | 510,305 | 553,670 | 0 | 553,670 |
| F3218 PLAINS PIPELINE, L.P. | 0 | 325,156 | 325,156 | 0 | 325,156 |
| F3222 MAGELLAN PIPELINE COMPANY LLC | 311,536 | 1,057,285 | 1,368,821 | 0 | 1,368,821 |
| F3223 COFFEYVILLE RESOURCES CRUDE TRAN | 381 | 277,548 | 277,929 | 0 | 277,929 |
| LUC # 913/8120 ***PIPELINE (Fluid)*** ***Total*** | 408,994 | 4,277,256 | 4,686,250 | 14,291 | 4,700,541 |
| G4907 SOUTHERN STAR CENTRAL GAS PIPELIN | 543,789 | 5,881,100 | 6,424,889 | 0 | 6,424,889 |
| G4909 ATMOS ENERGY CORP | 49,370 | 6,052,048 | 6,101,418 | 0 | 6,101,418 |
| G4912 KANSAS GAS SERVICE, A DIVISION OF O | 46 | 1,076,129 | 1,076,175 | 0 | 1,076,175 |
| G4914 BLACK HILLS CORP. (KANSAS DIVISION | 0 | 49,719 | 49,719 | 0 | 49,719 |
| G4950 AMERICUS ENERGY LLC | 0 | 1,170 | 1,170 | 0 | 1,170 |
| G4953 FLINT HILLS GAS COMPANY INC | 0 | 121 | 121 | 0 | 121 |
| G4959 SEVERY GAS COMPANY | 0 | 460 | 460 | 0 | 460 |
| G4964 CHEROKEE BASIN PIPELINE | 130,860 | 4,939,390 | 5,070,250 | 0 | 5,070,250 |
| G4996 BLUESTEM PIPELINE LLC | 0 | 43,077 | 43,077 | 0 | 43,077 |
| G5000 DOUBLE EAGLE RESOURCES, LLC | 0 | 884 | 884 | 0 | 884 |
| G5014 LAYNE ENERGY SYCAMORE PIPELINE, L | 0 | 2,278,548 | 2,278,548 | 0 | 2,278,548 |
| G5016 CHERRYVALE PIPELINE, LLC | 0 | 2,710,145 | 2,710,145 | 0 | 2,710,145 |
| G5017 CEP MID-CONTINENT, LLC | 18,251 | 719,580 | 737,831 | 0 | 737,831 |
| G5033 BENSON MINERAL GROUP, INC. | 7,805 | 74,695 | 82,500 | 8,250 | 90,750 |
| G5068 JONES GAS CORPORATION | 0 | 46,200 | 46,200 | 0 | 46,200 |
| G5118 LIBERTY PIPELINE, LLC | 0 | 170,541 | 170,541 | 0 | 170,541 |
| LUC # 482/4321 ***PIPELINE (Gas)*** ***Total*** | 750,121 | 24,043,807 | 24,793,928 | 8,250 | 24,802,178 |
| R6111 UNION PACIFIC RAILROAD COMPANY | 1,952,914 | 622,251 | 2,575,165 | 0 | 2,575,165 |
| R6133 SOUTH KANSAS & OKLAHOMA RAILROA | 139,962 | 13,203 | 153,165 | 0 | 153,165 |
| LUC # 411/4120 ***RAILROAD*** ***Total*** | 2,092,876 | 635,454 | 2,728,330 | 0 | 2,728,330 |
| T7400 SBC ADVANCED SOLUTIONS INC. (ASI PU | 0 | 85,459 | 85,459 | 0 | 85,459 |
| T7405 SOUTHWESTERN BELL TELEPHONE, L.P. | 298,791 | 3,104,359 | 3,403,150 | 0 | 3,403,150 |
| T7408 UNITED TELEPHONE CO OF EASTERN KS | 0 | 15,782 | 15,782 | 0 | 15,782 |
| T7410 AT&T COMMUNICATIONS | 0 | 13 | 13 | 0 | 13 |
| T7425 LEVEL 3 COMMUNICATIONS LLC | 6,339 | 41,448 | 47,787 | 0 | 47,787 |
| T7472 TOTAH TELEPHONE COMPANY INC | 16,334 | 1,151,770 | 1,168,104 | 0 | 1,168,104 |
| T7539 EVERCOM SYSTEMS, INC. | 0 | 2,422 | 2,422 | 92 | 2,514 |
| T8212 COX KANSAS TELECOM, LLC | 0 | 3,498 | 3,498 | 0 | 3,498 |
| T8684 TELIA SONERA INTERNATIONAL CARRIE | 0 | 1,999 | 1,999 | 0 | 1,999 |
| LUC # 471/4234 ***TELECOMMUNICATION*** ***Total*** | 321,464 | 4,406,750 | 4,728,214 | 92 | 4,728,306 |

* = Corrected Valuation

** = Added Valuation 6/15/09 to 11/01/09

*** = Escaped Valuation After 11/01/09

**** =From Order of the Court of Tax Appeals

County: 063 MONTGOMERY

# *June 15, 2009 Certification of Assessed Value*

**TOTALS BY UTILITY CLASS**

Enclosed are the certification and distribution schedules covering the assessed valuation and Land Use Codes (LUC) of the property appraised by the Department of Revenue, Division of Property Valuation for the tax year 2009.

| Class and Name of Companies | Real Assessed Valuation | Other Assessed Valuation | Total Property Assessed Valuation | Total Penalty Assessed Valuation | Total Assessed Valuation with Penalty |
|---|---|---|---|---|---|
| **County Grand Totals:** | 3,693,501 | 38,903,224 | 42,596,725 | 22,633 | 42,619,358 |

* = Corrected Valuation

** = Added Valuation 6/15/09 to 11/01/09

*** = Escaped Valuation After 11/01/09

**** =From Order of the Court of Tax Appeals

County: 063 MONTGOMERY

# APPENDIX B

**Reference the**

**July and November Abstracts User Guide**

***for***

**certification procedures**

# APPENDIX C

**~ Tax District Identifiers**

**~ Data entry rules**

# TAXING DISTRICT TYPES

Mapping to Table 1 from Fund Distribution Files

| | | District Type | | District Number |
|---|---|---|---|---|
| Line # | District Name | (Two- character alpha) | | (Three- digit numeric) |
| 1. | Airport Authority | A | I | – |
| 2. | Ambulance | A | M | – |
| 3. | Cemetery | C | M | – |
| 4a. | City of the First Class | C | X | – |
| 4b. | City of the Second Class | C | Y | – |
| 4c. | City of the Third Class | C | Z | – |
| 5. | Community Building | C | B | – |
| 6. | Community College | C | C | – |
| 7. | County | C | T | 200 |
| 8. | Drainage | D | R | – |
| 9. | Extension | E | N | – |
| 10. | Fire | F | E | – |
| 11. | Hospital | H | L | – |
| 12. | Improvements (Special) | S | I | – |
| 13. | Industrials | I | N | – |
| 14. | Irrigation | I | R | – |
| 15. | Library | L | R | – |
| 16. | Light | L | T | – |
| 17. | Municipal University | M | U | – |
| 18. | Parks & Recreation | P | R | – |
| 19. | Recreation Commission | R | C | – |
| 20. | Regional Library | R | L | – |
| 21. | Rural Road | R | R | – |
| 22. | School District* | S | D | – |
| 23. | School Bonds | S | B | – |
| 24. | School General (20 mills)* | S | G | – |
| 25. | Sewer | S | R | – |
| 26. | Sewer-Water | S | W | – |
| 27. | State | S | T | 100 |
| 28. | Township | T | W | – |
| 29. | Transit | T | R | – |
| 30. | Water | W | R | – |
| 31. | Watersheds | W | S | – |
| 32. | Waste Water | W | W | – |
| 33. | Zoning | Z | G | – |

| ***Sorted by*** **District Type** | **Name** | **Table 1 Line #** | **Table 1 (November abstract** | **Fund Distribution Category** |
|---|---|---|---|---|
| AI | Airport Authority | 16 | Airport Authority | Airport |
| AM | Ambulance | 17 | Ambulance | Ambulance |
| CM | Cemetery | 6 | Cemetery | Cemetery |
| CX | City of the First Class | 3 | City | City |
| CY | City of the Second Class | 3 | City | City |
| CZ | City of the Third Class | 3 | City | City |
| TW(city) | Township Levy-City 3rd | 4 | Township | Township |
| CB | Community Building | 18 | Community Bldg. | Community Bldg. |
| CC | Community College | 5 | School | Community Jr. Colleges |
| CT | County | 2 | County | County |
| DR | Drainage | 7 | Drainage | Drainage |
| EN | Extension | 25 | Miscellaneous | Extension District |
| FE | Fire | 8 | Fire | Fire |
| HL | Hospital | 9 | Hospital | Hospital |
| SI | Improvements (Special) | 10 | Improvements | Improvement |
| IN | Industrial | 20 | Industrial | Industrial |
| IR | Irrigation | 21 | Irrigation | Irrigation |
| LR | Library | 11 | Library | Library |
| LT | Light | 12 | Light | Light |
| MU | Municipal University | 5 | School | Municipal Universities |
| PR | Parks & Recreation | 13 | Park & Recreation | Park & Rec. |
| RC | Recreation Commission | 25 | Miscellaneous | Recreation Commission |
| RL | Regional Library | 11 | Library | Regional Library |
| RR | Rural Road | 22 | Rural Highway | Rural Highway |
| SD | School District (local) | 5 | School | Unified Districts |
| SB | School Bonds | 5 | School | Unified Districts |
| SG | School General (20mills) | 5 | School | Unified Districts |
| SR | Sewer | 14 | Sewer | Sewer & Sewer Maintenance |
| SW | Sewer-Water | 14 | Sewer | Sewer |
| ST | State | 1 | State | State |
| TW | Township | 4 | Township | Township |
| TR | Transit | 25 | Miscellaneous | Metro Transit |
| WR | Water | 24 | Water | Water |
| WS | Watersheds | 15 | Watershed | Watershed |
| WW | Waste Water | 25 | Miscellaneous | Miscellaneous |
| ZG | Zoning | 25 | Miscellaneous | Miscellaneous |
| N/A | Ground Water | 19 | Col. 10 - Special Asmnts. | Special Assessment Report |
| N/A | Tax Increment Financing | 23 | Col. 1 - Tax Increment | Tax Increment Financing |

# TAXING DISTRICT TYPES

Mapping to Table 1 from Fund Distribution Files

| District Type | Name | Table 1 Line # | Table 1 (November abstract | Fund Distribution Category |
|---|---|---|---|---|
| ST | State | 1 | State | State |
| CT | County | 2 | County | County |
| CX | City of the First Class | 3 | City | City |
| CY | City of the Second Class | 3 | City | City |
| CZ | City of the Third Class | 3 | City | City |
| TW(city) | Township Levy-City 3rd | 4 | Township | Township |
| TW | Township | 4 | Township | Township |
| CC | Community College | 5 | School | Community Jr. Colleges |
| MU | Municipal University | 5 | School | Municipal Universities |
| SD | School District (local) | 5 | School | Unified Districts |
| SB | School Bonds | 5 | School | Unified Districts |
| SG | School General (20 mills) | 5 | School | Unified Districts |
| CM | Cemetery | 6 | Cemetery | Cemetery |
| DR | Drainage | 7 | Drainage | Drainage |
| FE | Fire | 8 | Fire | Fire |
| HL | Hospital | 9 | Hospital | Hospital |
| SI | Improvements (Special) | 10 | Improvements | Improvement |
| LR | Library | 11 | Library | Library |
| RL | Regional Library | 11 | Library | Regional Library |
| LT | Light | 12 | Light | Light |
| PR | Parks & Recreation | 13 | Park & Recreation | Park & Rec. |
| SR | Sewer | 14 | Sewer | Sewer & Sewer Maintenance |
| SW | Sewer-Water | 14 | Sewer | Sewer |
| WS | Watersheds | 15 | Watershed | Watershed |
| AI | Airport Authority | 16 | Airport Authority | Airport |
| AM | Ambulance | 17 | Ambulance | Ambulance |
| CB | Community Building | 18 | Community Bldg. | Community Bldg. |
| N/A | Ground Water | 19 | Col. 10 - Special | Special Assessment Report |
| IN | Industrial | 20 | Industrial | Industrial |
| IR | Irrigation | 21 | Irrigation | Irrigation |
| RR | Rural Road | 22 | Rural Highway | Rural Highway |
| N/A | Tax Increment Financing | 23 | Col. 1 - Tax Increment | Tax Increment Financing |
| WR | Water | 24 | Water | Water |
| EN | Extension | 25 | Miscellaneous | Extension District |
| RC | Recreation Commission | 25 | Miscellaneous | Recreation Commission |
| TR | Transit | 25 | Miscellaneous | Metro Transit |
| WW | Waste Water | 25 | Miscellaneous | Miscellaneous |
| ZG | Zoning | 25 | Miscellaneous | Miscellaneous |

| Code | District Id *(Sample only)* | Description |
|---|---|---|
| AI | AI001 | AIRPORT AUTHORITY |
| AM | AM034 | AMBULANCE #1 - CEDAR VALE |
| CM | CM024 | DELAVAN CEMETERY |
| CM | CM061 | PLEASANT HILL CEMETERY #16 |
| CX | CX003 | LAWRENCE |
| CX | CX001 | KANSAS CITY |
| CY | CY001 | MULBERRY |
| CZ | CZ004 | CLEARWATER |
| CB | CB810 | UDALL COMMUNITY BUILDING |
| CC | CC070 | ALLEN CCC |
| CC | CC038 | BARTON CCC |
| CC | CC070 | BUTLER CCC |
| CC | CC043 | FORT SCOTT CC |
| CC | CC030 | HIGHLAND CC |
| CC | CC001 | COFFEYVILLE CC |
| CC | CC002 | INDEPENDENCE CC |
| CC | CC040 | NEOSHO CCC |
| CC | CC078 | HUTCHINSON CC |
| CC | CC029 | COLBY CC |
| CC | CC007 | KCKCC |
| CT | CT200 | ANDERSON or ANDERSON COUNTY |
| DR | DR820 | WEAVER BOTTOMS |
| EN | EN870 | POST ROCK EXT DIST #1 |
| EN | EN871 | WALNUT CREEK EXT DIST #2 |
| EN | EN872 | CENTRAL KS EXT DIST #3 |
| FE | FE064 | FIRE DISTRICT #12 |
| FE | FE004 | FIRE DISTRICT #4 MARMATON |
| HL | HL835PT | ONAGA HOSPITAL # 1 |
| SI | SI010 | SAMPLE NAME IMPR DIST |
| IN | IN017 | BEECH-WICHITA INDUSTRIAL DISTR |
| IR | IR841MC | GLEN ELDER IRRIG. #8 |
| IR | IR841 | GLEN ELDER IRRIGATION DIST #8 |
| LR | LR024 | LIBRARY DISTRICT #3 |
| LR | LR080 | TOP & SN CO PUBLIC LIB. |
| LT | LT041 | GARLAND LIGHTING DISTRICT |
| MU | MU087 | WASHBURN UNIVERSITY |
| PR | PR001 | RECREATION DIST # 1 |
| PR | PR001 | LAKE WABAUNSEE-NO LEVY |
| RC | RC270RO | PLAINVILLE RECREATION COMMISSON |

| Code | District Id *(Sample only)* | Description |
|---|---|---|
| RC | RC388 | HAYS RECREATION COMMISSION |
| RC | RC432 | HAYS REC COMMISSION |
| RC | RC020 | BAXTER SPRINGS REC COMMISSION |
| RL | RL703NT | NWKRL |
| RL | RL706 | NEKRL |
| RL | RL705 | NCKRL |
| RL | RL700AL | SEKRL |
| RL | RL701 | CKRL |
| RL | RL702FO | SWKRL |
| RL | RL704 | SCKRL |
| RL | RL710 | POTT-WABRL |
| RR | RR036 | RURAL HWY SYSTEM |
| SD | SD437 | USD 437 |
| SB | SB264 | USD 264 OLD BOND - 1 |
| SB | SB264 | USD 264 NEW BOND - 2 |
| SB | SB392OB | USD 392-BOND AND INTEREST |
| SB | SB256 | USD 256 BOND & INT |
| SB | SB325 | USD 325 B & I |
| SB | SB434OS | USD 434 BOND 1 |
| SG | SG294 | USD 294 GENERAL |
| SR | SR002 | VASSAR SEWER DISTRICT |
| SW | SW999 | SEWER-WATER |
| ST | ST100 | STATE |
| TW | TW130 | COTTAGE GROVE TWP |
| TW | TW024 | WILLIAMSBURG TOWNSHIP |
| TW | TW026315 | NINNESCAH (CLEARWATER) |
| TW | TW004309 | EAGLE (BENTLEY) |
| TR | TR088 | METRO TRANSIT AUTHORITY |
| WR | WR001 | SAMPLE NAME |
| WS | WS521DP | WOLF RIVER WATERSHED #66 |
| WW | WW860 | UNIFIED WASTEWATER |
| ZG | ZG001 | SAMPLE NAME |

# APPENDIX D

## Joint District Identifiers

**~ Cemeteries**

**~ Fire Districts**

**~ Watersheds**

**~ Cities**

**~ Kansas Regional Libraries**

**~ Miscellaneous**

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Atchison | CM021 | CM300 | Larkenburg | Jackson | CM010AT | CM300AT |
| | CM023 | CM301 | Muscotah | Jackson | CM012AT | CM301AT |
| Barber | CM031 | CM302 | Rosehill #6 | Harper | CM015BA | CM302BA |
| | CM030 | CM303 | Isabel #5 | Pratt | CM032BA | CM303BA |
| Brown | CM023 | CM304 | Kennekuk #2 | Atchison | CM023BR | CM304BR |
| | CM030 | CM305 | Wheatland #10 | Atchison<br>Jackson | CM037BR<br>CM020BR | CM305BR<br>CM305BR |
| Clay | CM034 | CM306 | Swartwood #6 | Ottawa | CM026CY | CM306CY |
| | CM043 | CM307 | Parallel #12 | Washington | CM046CY | CM307CY |
| Cloud | CM027 | CM308 | Summit #2 | Mitchell | CM060CD | CM308CD |
| | CM037 | CM309 | Luth.Saron #12 | Republic | CM053CD | CM309CD |
| Coffey | CM001 | CM310 | Pleasant View | Osage | CM013CF | CM310CF |
| Cowley | CM040 | CM311 | #9 | Sumner | CM053CL | CM311CL |
| Decatur | CM031 | CM312 | Norcatur #1 | Norton | CM016DC | CM312DC |
| | CM036 | CM313 | Hawkeye #6 | Rawlins<br>Sheridan | CM014DC<br>CM019DC | CM313DC<br>CM313DC |
| | CM035 | CM314 | Dresden #5 | Sheridan | CM017DC | CM314DC |
| Dickinson | CM043 | CM315 | Keystone #9 | Clay | CM039DK | CM315DK |
| | CM060 | CM316 | Greenridge #15 | Clay | CM047DK | CM316DK |
| | CM070 | CM317 | Lyona #25 | Geary | CM016DK | CM317DK |
| | CM058 | CM318 | Good Hope #13 | Geary | CM019DK | CM318DK |
| Doniphan | CM020 | CM319 | Wolf River #3 | Brown | CM026DP | CM319DP |
| Edwards | CM030 | CM320 | Bethel | Kiowa | CM004ED | CM320ED |
| Edwards | CM032 | CM321 | Prattsburg | Stafford | CM042ED | CM321ED |
| Franklin | CM032 | CM322 | Richmond Berea | Anderson | CM028FR | CM322FR |
| | CM033 | CM323 | United | Douglas | CM019FR | CM323FR |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Geary | CM012 | CM324 | Alida | Clay | CM027GE | CM324GE |
| | | | | Dickinson | CM078GE | CM324GE |
| | CM018 | CM325 | Moss Springs | Morris | CM032GE | CM325GE |
| | CM020 | CM326 | Skiddy | Morris | CM034GE | CM326GE |
| Greenwood | CM027 | CM327 | Piedmont #1 | Elk | CM024GW | CM327GW |
| Harvey | CM025 | CM328 | Hillside | Sedgwick | CM004HV | CM328HV |
| Jackson | CM007 | CM329 | Denison | Jefferson | CM023JA | CM329JA |
| | CM016 | CM330 | Soldiers | Nemaha | CM029JA | CM330JA |
| | CM004 | CM331 | Bucks Grove | Pottawatomie | CM039JA | CM331JA |
| Jefferson | CM031 | CM332 | Nortonville | Atchison | CM031JF | CM332JF |
| | CM025 | CM333 | Fowler | Leavenworth | CM025JF | CM333JF |
| | CM040 | CM334 | Wildhorse | Leavenworth | CM040JF | CM334JF |
| Marion | CM039 | CM335 | College Hill #28 | Dickinson | CM073MN | CM335MN |
| | CM047 | CM336 | Prairie Lawn | Harvey | CM026MN | CM336MN |
| Marshall | CM023 | CM337 | Vermillion | Nemaha | CM037MS | CM337MS |
| | CM005 | CM338 | Czech-Moravion | Riley | CM028MS | CM338MS |
| Meade | CM014 | CM339 | Plains | Seward | CM008ME | CM339ME |
| Morris | CM031 | CM340 | Mitchell Valley | Dickinson | CM074MR | CM340MR |
| | CM023 | CM341 | Comiskey | Lyon | CM045MR | CM341MR |
| Morris | CM028 | CM342 | Dwight-Morris | Geary | CM014MR | CM342MR |
| Nemaha | CM040 | CM343 | Granada #12 | Brown | CM032NM | CM343NM |
| Nemaha | CM031 | CM344 | America City #3 | Jackson | CM002NM | CM344NM |
| | | | | Pottawatomie | CM037NM | CM344NM |
| | CM042 | CM345 | Neuchatel #14 | Pottawatomie | CM046NM | CM345NM |
| | CM030 | CM346 | Ontario #2 | Jackson | CM015NM | CM346NM |
| Neosho | CM036 | CM347 | Mt. Moriah #17 | Allen | CM024NO | CM347NO |
| | CM020 | CM348 | Leanna #1 | Allen | CM023NO | CM348NO |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Norton | CM012 | CM349 | Clayton | Decatur | CM032NT | CM349NT |
| | CM013 | CM350 | Edmond | Graham | CM019NT | CM350NT |
| Osborne | CM036 | CM351 | Grand Center | Russell | CM0440B | CM351OB |
| Ottawa | CM021 | CM352 | Whitecloud #1 | Dickinson | CM0770T | CM3520T |
| | CM035 | CM353 | Crown Point #1 | Saline | CM0800T | CM3530T |
| Pawnee | CM033 | CM354 | Point View #4 | Stafford | CM051PN | CM354PN |
| Republic | CM059 | CM355 | Zion #1 | Cloud | CM042RP | CM355RP |
| | CM056 | CM356 | Valley #20 | Cloud | CM043RP | CM356RP |
| | CM034 | CM357 | Hawkes #10 | Washington | CM040RP | CM357RP |
| | CM052 | CM384 | Rosemound #27 | Jewell | CM041RP | CM384RP |
| Reno | CM042 | CM358 | Lerado | Kingman | CM032RN | CM358RN |
| Rice | CM031 | CM359 | Geneseo Community | Ellsworth | CM026RC | CM359RC |
| | CM032 | CM360 | Kansas Center | Ellsworth | CM027RC | CM360RC |
| Riley | CM025 | CM361 | Bala #2 | Clay | CM030RL | CM361RL |
| Riley | CM035 | CM362 | Swede Creek | Marshall | CM022RL | CM362RL |
| | CM026 | CM363 | Bellegard #1 | Pottawatomie | CM044RL | CM363RL |
| Russell | CM043 | CM364 | Fairport #4 | Ellis | CM015RS | CM364RS |
| | CM042 | CM382 | Mt. Herman #3 | Osborne | CM043RS | CM382RS |
| Shawnee | CM026 | CM365 | Shawnee Center | Osage | CM016SN | CM365SN |
| Sheridan | CM021 | CM366 | Selden | Decatur | CM039SD | CM366SD |
| Smith | CM047 | CM367 | #7 | Phillips | CM047SM | CM367SM |
| Stafford | CM050 | CM368 | Farmington | Pawnee | CM034SF | CM368SF |
| | CM041 | CM369 | Peace Creek | Reno | CM049SF | CM369SF |
| Sumner | CM048 | CM385 | Mulvane-Littleton | Sedgwick | CM006SU | CM385SU |
| Thomas | CM023 | CM370 | Rexford | Sheridan | CM020TH | CM370TH |
| | CM021 | CM371 | Fairview | Sheridan | CM018TH | CM371TH |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Wabaunsee | CM007 | CM372 | Wilmington #7 | Lyon<br>Osage | CM046WB<br>CM019WB | CM372WB<br>CM372WB |
| | CM006 | CM373 | Harveyville #6 | Osage | CM004WB | CM373WB |
| | CM001 | CM374 | Alta Vista #1 | Morris | CM019WB | CM374WB |
| Washington | CM044 | CM375 | Vining #7 | Clay | CM036WS | CM375WS |
| | CM048 | CM376 | I.O.O.F. #11 | Clay | CM042WS | CM376WS |
| Wilson | CM028 | CM377 | Grandview | Montgomery | CM033WL | CM377WL |
| | CM036 | CM378 | Varner Ross | Montgomery | CM058WL | CM378WL |
| | CM024 | CM379 | Buffalo | Woodson | CM023WL | CM379WL |
| | CM026 | CM380 | Littler Sandy | Woodson | CM028WL | CM380WL |
| | CM039 | CM383 | Caley #17 | Greenwood | CM024WL | CM383WL |
| Woodson | CM022 | CM381 | Big Sandy | Wilson | CM029WO | CM381WO |

| Home Co. | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Butler | --- | FE450 | Whitewater River Consolidated | Harvey | --- | FE450BU |
| Butler | --- | FE451 | Butler County F.D. No.10 | Marion | --- | FE451BU |
| Chautauqua | F033 | FE400 | #1 | Cowley | FO53CQ | FE400CQ |
| Clay | F066 | FE401 | Longford RF#1 | Ottawa<br>Dickinson | F041CY<br>F043CY | FE401CY<br>FE401CY |
| Cloud | F050 | FE402 | Benefit | Republic | F050CD | FE402CD |
| | F051 | FE403 | Glasco #2 | Ottawa | F044CD | FE403CD |
| | F052 | FE404 | Miltonvale #3 | Ottawa<br>Clay | F047CD<br>F067CD | FE404CD<br>FE404CD |
| Coffey | | FE452 | Coffey County Fire District #1 | Osage | | FE452CF |
| Cowley | F045 | FE405 | #2 | Butler | F054CL | FE405CL |
| | F047 | FE406 | #4 | Sumner | F056CL | FE406CL |
| Decatur | F044 | FE407 | RFD #1 | Norton | F019DC | FE407DC |
| Harvey | F029 | FE408 | #5 | Reno | F091HV | FE408HV |
| | | FE451 | #1 | Marion | | FE451HV |
| Jackson | F002 | FE409 | Jackson Co. Rural #2 | Nemaha | F046JA | FE409JA |
| Jefferson | F053 | FE410 | Norton #12 | Atchison | F053JF | FE410JF |
| | F050 | FE411 | Union #9 | Leavenworth | F050JF | FE411JF |
| ~~Johnson~~ | | ~~FE454~~ | ~~Northwest Consolidated~~ | ~~Leavenworth~~ | | ~~FE454JO~~ |
| Lane | F011 | FE412 | #1 | Ness<br>Gove | F022LE<br>F016LE | FE412LE<br>FE412LE |
| Lincoln | F029 | FE413 | Barnard | Mitchell | F082LC | FE413LC |
| | F030 | FE414 | Beverly | Ellsworth | F029LC | FE414LC |
| | F031 | FE415 | Hunter | Osborne<br>Mitchell | F054LC<br>F085LC | FE415LC<br>FE415LC |

| Home Co. | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Logan | F015 | FE416 | #1 | Gove | F015LG | FE416LG |
| | | | | Sheridan | F022LG | FE416LG |
| | | | | Sherman | F016LG | FE416LG |
| | | | | Thomas | F024LG | FE416LG |
| Lyon | F005 | FE417 | #5 | Coffey | F005LY | FE417LY |
| Lyon | F029 | FE418 | Reading Rural | Osage | F006LY | FE418LY |
| Marion | F056 | FE419 | Marion Co. #4 | Harvey | F028MN | FE419MN |
| | F058 | FE420 | Marion Co. #2 | McPherson | F048MN | FE420MN |
| McPherson | F038 | FE421 | #2 | Ellsworth | F034MP | FE421MP |
| | | | | Saline | F075MP | FE421MP |
| | F043 | FE422 | #7 | Harvey | F030MP | FE422MP |
| | F044 | FE423 | #8 | Saline | F076MP | FE423MP |
| | F042 | FE450 | #6 | Marion | F053MP | FE450MP |
| Mitchell | F080 | FE424 | Tipton | Osborne | F058MC | FE424MC |
| | F081 | FE425 | MCO #1 | Cloud | F054MC | FE425MC |
| | | | | Ottawa | F049MC | FE425MC |
| Morris | F042 | FE426 | #6 Dwight Rural | Geary | F028MR | FE426MR |
| | F045 | FE427 | #9 V-Garfield | Lyon | F009MR | FE427MR |
| | | | | Chase | | |
| Osage | F004 | FE428 | Rural #4 | Douglas | F0400S | FE428OS |
| Osborne | F057 | FE429 | #2 | Russell | F039OB | FE429OB |
| | F056 | FE452 | Osborne #1 | Smith | | FE452OB |
| Ottawa | F042 | FE430 | O & L #1 | Lincoln | F033OT | FE430OT |
| Phillips | F040 | FE431 | Logan Fire #4 | Norton | F020PL | FE431PL |
| | | | | Rooks | F037PL | FE431PL |
| Pottawatomie | F050 | FE432 | #1 | Wabaunsee | F001PT | FE432PT |
| | F052 | FE433 | #3 | Marshall | F010PT | FE433PT |
| | | | | Nemaha | F048PT | FE433PT |
| | F053 | FE434 | #4 | Marshall | F004PT | FE434PT |
| Rawlins | F017 | FE435 | #3 | Cheyenne | F014RA | FE435RA |

| Home Co. | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Reno | F044 | FE436 | Reno/Kingman #1 | Kingman | F035RN | FE436RN |
| Reno | F045 | FE437 | Reno/Harvey #2 | Harvey | F027RN | FE437RN |
| Republic | F074 | FE438 | Courtland #12 | Jewell | F054RP | FE438RP |
| Rice | F037 | FE439 | Rice Co. #1 | Ellsworth<br>Reno | F035RC<br>F090RC | FE439RC<br>FE439RC |
| Russell | F036 | FE441 | Lucas #2 | Osborne | F055RS | FE441RS |
| | F037 | FE442 | Waldo-Paradise #3 | Osborne | F059RS | FE442RS |
| Saline | F069 | FE443 | Gypsum Valley #1 | Dickinson | F041SA | FE443SA |
| | F070 | FE444 | Assaria #2 | McPherson | F047SA | FE444SA |
| | F071 | FE445 | Hedville-Bavaria 3 | Ellsworth | F030SA | FE445SA |
| | F073 | FE446 | #5 | Dickinson<br>Ottawa | F044SA<br>F0485A | FE446SA<br>FE446SA |
| Sheridan | FE023 | FE454 | Sheridan County Rural Fire District #1 | Thomas | N/A | FE454SD |
| Shawnee | F033 | FE453 | Shawnee Co.F.D.#4 | Wabaunsee | | FE453SN |
| Sumner | F062 | FE447 | #10 | Cowley | F052SU | FE447SU |
| Thomas | F026 | FE448 | #4 | Sheridan | F024TH | FE448TH |
| Wabaunsee | F002 | FE449 | #2 | Geary<br>Morris | F027WB<br>F038WB | FE449WB<br>FE449WB |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Allen | WS052 | WS500 | Deer Creek #55 | Anderson | WS031AL | WS500AL |
| Anderson | WS032 | WS501 | Pottawatomie Creek #90 | Coffey | WS090AN | WS501AN |
| | | | | Franklin | WS041AN | WS501AN |
| | | | | Linn | WS028AN | WS501AN |
| | | | | Miami | WS090AN | WS501AN |
| Bourbon | WS102 | WS502 | Marmaton #102 | Allen | WS053BB | WS502BB |
| | | | | Crawford | WS025BB | WS502BB |
| Brown | WS034 | WS503 | Little Delaware-Mission Creek #5 | Atchison | WS034BR | WS503BR |
| | | | | Jackson | WS005BR | WS503BR |
| | WS038 | WS504 | Pony Creek #78 | Nemaha | WS055BR | WS504BR |
| Butler | WS055 | WS505 | Little Walnut-Hickory #18 | Greenwood | WS029BU | WS505BU |
| | WS057 | WS506 | Whitewater River #22 | Harvey | WS033BU | WS506BU |
| | | | | Marion | WS065BU | WS506BU |
| | | | | Sedgwick | WS003BU | WS506BU |
| | WS058 | WS507 | Muddy Creek #27 | Cowley | WS053BU | WS507BU |
| | WS059 | WS508 | Rock Creek #28 | Cowley | WS054BU | WS508BU |
| | WS060 | WS509 | Upper Walnut River #33 | Chase | WS043BU | WS509BU |
| | WS063 | WS510 | Middle Walnut #60 | Cowley | WS057BU | WS510BU |
| | | | | Sedgwick | WS006BU | WS510BU |
| | | | | Sumner | WS078BU | WS510BU |
| Chase | WS006 | WS511 | Middle Creek #62 | Marion | WS062CS | WS511CS |
| | | | | Morris | WS051CS | WS511CS |
| | WS008 | WS512 | South Fork #76 | Butler | WS064CS | WS512CS |
| | | | | Greenwood | WS035CS | WS512CS |
| Chautauqua | WS037 | WS513 | Big Caney #31 | Cowley | WS055CQ | WS513CQ |
| | | | | Elk | WS027CQ | WS513CQ |
| Chautauqua | WS040 | WS514 | Twin Caney #34 | Elk | WSWS028 | WS514CQ |
| | | | | Montgomery | WS030CQ | WS514CQ |
| Coffey | WS019 | WS515 | Frog Creek #19 | Osage | WS019CF | WS515CF |
| | WS048 | WS516 | Big Creek #48 | Greenwood | WS033CF | WS516CF |
| | | | | Lyon | WS048CF | WS516CF |
| | | | | Woodson | WS052CF | WS516CF |
| Cowley | WS056 | WS517 | Timber Creek #38 | Butler | WS061CL | WS517CL |
| | WS058 | WS518 | Grouse-Silver Creek #92 | Butler | WS065CL | WS518CL |
| | | | | Elk | WS031CL | WS518CL |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Dickinson | WS037 | WS519 | Turkey Creek #32 | Marion | WS064DK | WS519DK |
| | WS036 | WS520 | Lyons Creek #41 | Geary | WS024DK | WS520DK |
| | | | | Marion | WS061DK | WS520DK |
| | | | | Morris | WS049DK | WS520DK |
| Doniphan | WS027 | WS521 | Wolf River #66 | Atchison | WS027DP | WS521DP |
| | | | | Brown | WS036DP | WS521DP |
| Elk | WS030 | WS522 | Elk River #47 | Butler | WS062EK | WS522EK |
| | | | | Chautauqua | WS038EK | WS522EK |
| | | | | Greenwood | WS032EK | WS522EK |
| | | | | Wilson | WS042EK | WS522EK |
| Franklin | WS040 | WS523 | Tauy Creek #82 | Douglas | WS026FR | WS523FR |
| Geary | WS023 | WS524 | Humboldt Creek #12 | Morris | WS057GE | WS524GE |
| Greenwood | WS030 | WS525 | Fall River #21 | Butler | WS056GW | WS525GW |
| | | | | Chase | WS040GW | WS525GW |
| | WS031 | WS526 | Upper Verdigris #24 | Chase | WS041GW | WS526GW |
| | | | | Coffey | WS024GW | WS526GW |
| | | | | Lyon | WS024GW | WS526GW |
| | | | | Woodson | WS051GW | WS526GW |
| | WS036 | WS527 | Otter Creek #83 | Elk | WS032GW | WS527GW |
| Harvey | WS032 | WS528 | Sand Creek #68 | Marion | WS063HV | WS528HV |
| Hodgeman | WS014 | WS529 | Pawnee #81 | Edwards | WS081HG | WS529HG |
| | | | | Finney | WS019HG | WS529HG |
| | | | | Ford | WS026HG | WS529HG |
| | | | | Gray | WS016HG | WS529HG |
| | | | | Lane | WS014HG | WS529HG |
| | | | | Ness | WS020HG | WS529HG |
| | | | | Pawnee | WS037HG | WS529HG |
| | | | | Rush | WS029HG | WS529HG |
| Jefferson | WS060 | WS530 | Delaware #10 | Atchison | WS060JF | WS530JF |
| | | | | Jackson | WS010JF | WS530JF |
| | | | | Nemaha | WS053JF | WS530JF |
| Kearny | WS017 | WS531 | James Draw #87 | Finney | WS018KE | WS531KE |
| | | | | Greeley | WS060KE | WS531KE |
| | | | | Hamilton | WS070KE | WS531KE |
| | | | | Scott | WS002KE | WS531KE |
| | | | | Wichita | WS003KE | WS531KE |
| Labette | WS045 | WS532 | Labette & Hackberry #96 | Neosho | WS042LB | WS532LB |
| Lincoln | WS038 | WS533 | Spillman Creek #43 | Mitchell | WS091LC | WS533LC |
| | | | | Osborne | WS060LC | WS533LC |
| | | | | Russell | WS446LC | WS533LC |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Lincoln | WS037 | WS534 | Salt Creek #46 | Mitchell | WS090LC | WS534LC |
| | | | | Ottawa | WS037LC | WS534LC |
| | N/A | WS562 | Westfall #111 | Ellsworth | N/A | WS562LC |
| | | | | Ottawa | N/A | WS562LC |
| | | | | Saline | N/A | WS562LC |
| Lyon | WS094 | WS535 | Jacob-Phenis Creeks #94 | Chase | WS048LY | WS535LY |
| | WS101 | WS536 | Upper Marais Des Cygnes #101 | Osage | WS101LY | WS536LY |
| | | | | Wabaunsee | WS004LY | WS536LY |
| Marion | WS060 | WS537 | Doyle Creek #86 | Harvey | WS031MN | WS537MN |
| Marshall | WS037 | WS538 | Upper Black Vermillion #37 | Nemaha | WS054MS | WS538MS |
| | | | | Pottawatomie | WS037MS | WS538MS |
| | N/A | WS561 | Horseshoe Creek #110 | Washington | N/A | WS561MS |
| Montgomery | WS029 | WS539 | Bee Creek #15 | Chautauqua | WS036MG | WS539MG |
| | WS031 | WS540 | Duck Creek #59 | Elk | WS029MG | WS540MG |
| | | | | Wilson | WS044MG | WS540MG |
| Morris | WS050 | WS541 | Diamond Creek #61 | Chase | WS044MR | WS541MR |
| | WS052 | WS542 | Rock Creek #84 | Lyon | WS084MR | WS542MR |
| | | | | Wabaunsee | WS003MR | WS542MR |
| Nemaha | WS052 | WS543 | Nemaha-Brown #7 | Atchison | WS052NM | WS543NM |
| | | | | Brown | WS035NM | WS543NM |
| | | | | Jackson | WS007NM | WS543NM |
| | N/A | WS560 | Turkey Creek #109 | Marshall | N/A | WS560NM |
| Neosho | WS044 | WS544 | Turkey Creek #103 | Wilson | WS046NO | WS544NO |
| Osage | WS104 | WS545 | Salt Creek #104 | Lyon | WS104OS | WS545OS |
| Pottawatomie | WS042 | WS546 | Cross Creek #42 | Jackson | WS042PT | WS546PT |
| | | | | Shawnee | WS042PT | WS546PT |
| Reno | WS025 | WS547 | Goose Creek #40 | Kingman | WS036RN | WS547RN |
| Rice | WS038 | WS548 | Upper Little Arkansas River #95 | Ellsworth | WS036RC | WS548RC |
| | | | | McPherson | WS052RC | WS548RC |
| | | | | Reno | WS028RC | WS548RC |
| Rush | WS028 | WS549 | Wet Walnut #58 | Barton | WS037RH | WS549RH |
| | | | | Lane | WS013RH | WS549RH |
| | | | | Ness | WS019RH | WS549RH |
| | | | | Pawnee | WS038RH | WS549RH |
| | | | | Scott | WS001RH | WS549RH |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Sedgwick | WS001 | WS550 | Andale #9 | Reno | WS024SG | WS550SG |
| | WS002 | WS551 | Spring Creek #16 | Reno | WS026SG | WS551SG |
| | WS005 | WS552 | Mt Hope #54 | Reno | WS027SG | WS552SG |
| Shawnee | WS035 | WS553 | Wakarusa #35 | Douglas | WS025SN | WS553SN |
| | | | | Osage | WS035SN | WS553SN |
| | | | | Wabaunsee | WS001SN | WS553SN |
| Wabaunsee | WS002 | WS554 | Mill Creek #85 | Geary | WS025WB | WS554WB |
| | | | | Morris | WS053WB | WS554WB |
| | | | | Riley | WS042WB | WS554WB |
| Washington | WS068 | WS555 | Dry Creek #57 | Clay | WS073WS | WS555WS |
| | | | | Cloud | WS060WS | WS555WS |
| | | | | Republic | WS068WS | WS555WS |
| Wilson | WS043 | WS556 | Cedar Creek #56 | Neosho | WS041WL | WS556WL |
| | WS045 | WS557 | Tri Creek #100 | Neosho | WS043WL | WS557WL |
| Woodson | WS050 | WS558 | Cherry-Plum Creek #17 | Allen | WS051WO | WS558WO |
| | WS053 | WS559 | Cedar Creek #97 | Greenwood | WS037WO | WS559WO |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Clay | C002 | CZ600 | Clifton | Washington | C002CY | CZ600CY |
| | C007 | CZ601 | Vining | Washington | C011CY | CZ601CY |
| Dickinson | C005 | CY602 | Herington | Morris | C056DK | CY602DK |
| | CZ612 | CZ614 | Solomon City | Saline | CZ612 | CY614DK |
| Harvey | C006 | CZ603 | Sedgwick | Sedgwick | C015HV | CZ603HV |
| Johnson | C009 | CZ604 | Lake Quivira | Wyandotte | C004JO | CZ604JO |
| | C022 | CZ612 | Spring Hill | Miami | C005JO | CZ612JO |
| | CZ003 | CY615 | DeSoto | Leavenworth | N/A | CY615JO |
| Logan | C001 | CZ605 | Oakley | Thomas | C005LG | CZ605LG |
| | | | | Gove | CZ006 | CZ605LG |
| Mitchell | C006 | CZ606 | Simpson | Cloud | C007MC | CZ606MC |
| Nemaha | CY006 | CY613 | Sabetha | Brown | CY010 | CY613NM |
| Norton | C002 | CZ607 | Clayton | Decatur | C001NT | CZ607NT |
| Riley | C002 | CX608 | Manhattan | Pottawatomie | C005RL | CX608RL |
| Sedgwick | C014 | CZ609 | Mulvane | Sumner | C011SG | CZ609SG |
| Sumner | C007 | CZ610 | Gueda Springs | Cowley | C006SU | CZ610SU |
| Wyandotte | C002 | CY611 | Bonner Springs | Johnson | C001WY | CY611WY |
| | | | | Leavenworth | | CY611WY |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Allen | RL060 | RL700 | South East Kansas | | | |
| | | | | Anderson | RL033AL | RL700AL |
| | | | | Bourbon | RL040AL | RL700AL |
| | | | | Chautauqua | RL041AL | RL700AL |
| | | | | Cherokee | RL050AL | RL700AL |
| | | | | Crawford | RL026AL | RL700AL |
| | | | | Elk | RL033AL | RL700AL |
| | | | | Greenwood | RL038AL | RL700AL |
| | | | | Labette | RL048AL | RL700AL |
| | | | | Linn | RL025AL | RL700AL |
| | | | | Montgomery | RL048AL | RL700AL |
| | | | | Neosho | RL045AL | RL700AL |
| | | | | Wilson | RL048AL | RL700AL |
| | | | | Woodson | RL055AL | RL700AL |
| Barton | RL033 | RL701 | Central Kansas | | | |
| | | | | Cloud | RL075BT | RL701BT |
| | | | | Ellis | RL014BT | RL701BT |
| | | | | Ellsworth | RL037BT | RL701BT |
| | | | | Jewell | RL050BT | RL701BT |
| | | | | Lincoln | RL050BT | RL701BT |
| | | | | Mitchell | RL030BT | RL701BT |
| | | | | Osborne | RL061BT | RL701BT |
| | | | | Ottawa | RL050BT | RL701BT |
| | | | | Phillips | RL041BT | RL701BT |
| | | | | Republic | RL076BT | RL701BT |
| | | | | Rooks | RL040BT | RL701BT |
| | | | | Rush | RL030BT | RL701BT |
| | | | | Russell | RL045BT | RL701BT |
| | | | | Saline | RL083BT | RL701BT |
| | | | | Smith | RL071BT | RL701BT |
| Ford | RL022 | RL702 | South West Kansas | | | |
| | | | | Clark | RL001FO | RL702FO |
| | | | | Edwards | RL020FO | RL702FO |
| | | | | Hodgeman | RL015FO | RL702FO |
| | | | | Meade | RL019FO | RL702FO |
| | | | | Ness | RL023FO | RL702FO |
| | | | | Seward | RL010FO | RL702FO |
| Norton | RL023 | RL703 | North West Kansas | | | |
| | | | | Cheyenne | RL015NT | RL703NT |
| | | | | Decatur | RL045NT | RL703NT |
| | | | | Gove | RL017NT | RL703NT |
| | | | | Logan | RL016NT | RL703NT |
| | | | | Sheridan | RL025NT | RL703NT |
| | | | | Sherman | RL018NT | RL703NT |
| | | | | Thomas | RL028NT | RL703NT |
| | | | | Trego | RL020NT | RL703NT |
| | | | | Wallace | RL010NT | RL703NT |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| Reno | RL047 | RL704 | South Central Kansas | | | |
| | | | | Barber | RL035RN | RL704RN |
| | | | | Butler | RL077RN | RL704RN |
| | | | | Cowley | RL043RN | RL704RN |
| | | | | Harper | RL026RN | RL704RN |
| | | | | Harvey | RL023RN | RL704RN |
| | | | | Kingman | RL037RN | RL704RN |
| | | | | McPherson | RL051RN | RL704RN |
| | | | | Rice | RL039RN | RL704RN |
| | | | | Sedgwick | RL001RN | RL704RN |
| | | | | Stafford | RL075RN | RL704RN |
| | | | | Sumner | RL084RN | RL704RN |
| Riley | RL041 | RL705 | North Central Kansas | | | |
| | | | | Chase | RL060RL | RL705RL |
| | | | | Clay | RL074RL | RL705RL |
| | | | | Dickinson | RL035RL | RL705RL |
| | | | | Marion | RL069RL | RL705RL |
| | | | | Marshall | RL001RL | RL705RL |
| | | | | Morris | RL055RL | RL705RL |
| | | | | Washington | RL070RL | RL705RL |
| Douglas | RL025 | RL706 | North East Kansas | | | |
| | | | | Atchison | RL025SN | RL706DG |
| | | | | Brown | RL039SN | RL706DG |
| | | | | Doniphan | RL025SN | RL706DG |
| | | | | Franklin | RL042SN | RL706DG |
| | | | | Jackson | RL001SN | RL706DG |
| | | | | Jefferson | RL025SN | RL706DG |
| | | | | Leavenworth | RL025SN | RL706DG |
| | | | | Miami | RL031SN | RL706DG |
| | | | | Nemaha | RL057SN | RL706DG |
| | | | | Osage | RL001SN | RL706DG |
| Pottawatomie | RL062 | RL710 | Pottawatomie-Wabaunsee Regional Library | | | |
| | | | | Wabaunsee | RL001PT | RL710PT |

| Home County | Old # | New # | District Name | Joint County | Old # | New # |
|---|---|---|---|---|---|---|
| ***AMBULANCE*** | | | | | | |
| Morris | A058 | AM800 | #1 | Geary | A029MR | AM800MR |
| | | | | Wabaunsee | A001MR | AM800MR |
| ***COMMUNITY BUILDINGS*** | | | | | | |
| Cowley | CB059 | CB810 | Udall | Sumner | CB081CL | CB810CL |
| ***DRAINAGES*** | | | | | | |
| Douglas | D024 | DR820 | Weaver Bottoms | Johnson | D043DG | DR820DG |
| Reno | D019 | DR821 | Grant | Rice | D035RN | DR821RN |
| Sedgwick | D006 | DR822 | Sedgwick Valley | Harvey | D035SG | DR822SG |
| Shawnee | N/A | DR823 | Tri County | Pottawatomie | N/A | DR823SN |
| | | | | Wabaunsee | | DR823SN |
| ***HOSPITALS*** | | | | | | |
| Clark | H002 | HL830 | Minneola | Ford | H020CA | HL830CA |
| Ford | H019 | HL831 | Bucklin | Clark | H001FO | HL831FO |
| Harper | H023 | HL832 | Harper #5 | Kingman | H034HP | HL832HP |
| Kingman | H033 | HL833 | Norwich #1 | Harper | H025KM | HL833KM |
| | | | | Sedgwick | H001KM | HL833KM |
| | | | | Sumner | H067KM | HL833KM |
| Linn | H029 | HL834 | #1 | Bourbon | H042LN | HL834LN |
| Pottawatomie | H047 | HL835 | Community Hospital #1 | Jackson | H001PT | HL835PT |
| | | | | Nemaha | H058PT | HL835PT |
| ***IRRIGATION*** | | | | | | |
| McPherson | IR049 | IR840 | Kanopolis #7 | Ellsworth | IR028MP | IR840MP |
| | | | | Saline | IR081MP | IR840MP |
| Mitchell | IR070 | IR841 | Glen Elder #8 | Cloud | IR070MC | IR841MC |
| | | | | Ottawa | IR038MC | IR841MC |
| ***PARKS & RECREATION*** | | | | | | |
| ~~Smith~~ | ~~PR051~~ | ~~PR850~~ | ~~West Smith County~~ | ~~Phillips~~ | ~~PR051SM~~ | ~~PR850SM~~ |
| ***WASTEWATER*** | | | | | | |
| Johnson | WW055 | WW860 | Unified Wastewater | Wyandotte | WW055JO | WW860JO |
| ***IMPROVEMENT*** | | | | | | |
| Sumner | N/A | SI880 | Peck Improvement | Sedgwick | N/A | SI880SU |

***EXTENSION***

| | | | | | | |
|---|---|---|---|---|---|---|
| Mitchell | EN870 | EN900 | Post Rock #1 | Lincoln | EN870MC | EN900MC |
| | | | | Jewell | EN870MC | EN900MC |
| | | | | Osborne | EN870MC | EN900MC |
| Ness | EN871 | EN901 | Walnut Creek #2 | Lane | EN871NS | EN901NS |
| | | | | Rush | EN871NS | EN901NS |
| Saline | EN872 | EN902 | Central Kansas #3 | Ottawa | EN872SA | EN902SA |
| Washington | EN873 | EN903 | River Valley #4 | Cloud | EN873WS | EN903WS |
| | | | | Clay | EN873WS | EN903WS |
| | | | | Republic | EN873WS | EN903WS |
| Rooks | EN874 | EN904 | Phillips - Rooks #5 | Phillips | EN874RO | EN904RO |
| Sherman | EN875 | EN905 | Sunflower #6 | Wallace | EN875SH | EN905SH |
| | | | | Cheyenne | EN875SH | EN905SH |
| Jefferson | EN876 | EN906 | Meadowlark #7 | Jackson | EN876JF | EN906JF |
| | | | | Nemaha | EN876JF | EN906JF |
| Elk | EN877 | EN907 | Rolling Prairie #8 | Chautauqua | EN877EK | EN907EK |
| Decatur | EN878 | EN908 | Twin Creeks #9 | Norton | EN878DC | EN908DC |
| | | | | Sheridan | N/A | EN908DC |
| Chase | EN879 | EN909 | Flint Hills #13 | Morris | EN879CS | EN909CS |
| Allen | N/A | EN910 | Southwind Extension Distr. #10 | Neosho | N/A | EN910AL |
| Franklin | N/A | EN911 | Frontier Extension Distr. #11 | Osage | N/A | EN911FR |
| Trego | N/A | EN912 | Golden Prairie Extension Distr. #12 | Logan | N/A | EN912TR |
| | | | | Gove | N/A | EN912TR |
| Montgomery | N/A | EN913 | Wildcat Extension Distr. #14 | Crawford | N/A | EN913MG |
| | | | | Labette | N/A | EN913MG |

# APPENDIX E

## ~ Statutory Authority Code (SAC) Laws

## ~ Cross-reference by SAC

| K.S.A. | SAC | Description |
|---|---|---|
| 2-129 | 119 | County aid; amount; tax levies, use of proceeds. (~~1987~~ 2004) *(Special Fair)* |
| 2-129c | 121 | Tax levies for fair purposes in certain counties; use of proceeds. (1979) *(County Free Fair)* |
| 2-129e | 121 | Tax levies for fair purposes in certain counties; use of proceeds. (1979) *(County Free Fair)* |
| 2-129g | 121 | Tax levy for fair purposes; Montgomery county. (1981) *(County Free Fair)* |
| 2-129i | 121 | Tax levies for fair associations in urban area counties; use of proceeds; protest petition and election. (~~1990~~ 2004) *(County Free Fair)* |
| 2-131a | 123 | Certain counties having fair associations; tax levy for buildings and grounds, use of proceeds. (1979) *(Fair Buildings)* |
| 2-131b | 123 | Counties having fair associations; tax levy for buildings, use of proceeds; protest petition and election. (~~1980~~ 2004) *(Fair Buildings)* |
| 2-131c | 123 | Tax levy in certain counties for buildings and maintenance thereof; request. (1947) *(Fair Buildings)* |
| 2-131d | 123 | Certain counties having fair association; tax levy for buildings and grounds, use of proceeds. (~~1979~~ 2004) *(Fair Buildings)* |
| 2-131e | 225 | No-fund warrants for purchase of grounds, erection and maintenance of buildings; limitation; tax levies. (~~1967~~ ~~2004~~ 2008) *(No Fund Warrants)* |
| 2-132 | 125 | County free fair; petition and election; purchase of ground; tax levy, use of proceeds; admission to fair. (~~1979~~ 2004) *(County Free Fair)* |
| 2-142 | 121 | City aid for county fairs in certain counties; levy. (1983) *(County Free Fair)* |
| 2-145a | 127 | Tax levies for fair building in certain counties. (1968) *(Fair Buildings)* |
| 2-162 | 130 | Tax levy; use of proceeds; protest petition and election. (1990) (*Fair*-Shawnee County) |
| 2-301 | 129 | Tax levies for fair purposes in certain counties; use of proceeds; election; premiums. (1979) *(Fair Premiums)* |
| ~~2-302~~ | ~~***~~ | ~~Petition for tax levy election; time of election. (1923) (*****)~~ Not an ad valorem levy |
| 2-610 | 117 | County appropriations; budgets, approval; tax levies; use of proceeds. ( 1999) (*Agriculture Extension Council*) |
| 2-620 | 117 | Extension councils in certain counties; office facilities; tax levy, use of proceeds; protest petition and election. (1979) (Agriculture *Extension Council )* |
| 2-623 | 118 | Extension districts, establishment of expansion; agreement therefor, terms, prior approval by attorney general; publication of notice of proposed new district or expansion, protest petition and election; district name, powers, personnel and property; governing body, appointment or election and terms of office of first members. (1994) *(Extension District)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 2-625 | 117 | Same, educational extension programs, subjects; program development committees and plans; annual budget and tax levy, limitations. (1991) *(Agriculture Extension Council)* |
| 2-1318 | 355 | County weed supervisors to determine extent of infestation; annual report; tax levies by counties, townships and cities; city may budget in general fund. (2004) *(Noxious Weed)* |
| | 357 | *(Chemicals Deficiency)* |
| 2-1907b | 063 | County funds for supervisors; exceptions; tax levies; use of proceeds. ~~(1989~~ 1994) *(Soil Conservation)* |
| | 023 | *(Bond & Interest (Special))* |
| 2-2007 | 287 | Soil Drifting fund; creation; tax levy; use of proceeds; issuance of warrants. ( 1999) *(Soil Drifting)* |
| | 023 | *(Bond and Interest (Special))* |
| 3-113 | 003 | Municipal airfields and airports; safety zones; issuance of bonds following election; tax levy, use of proceeds. (1979) *(Airport)* |
| 3-113a | 003 | Certain cities of second class; maintenance of airport or airfield; tax levy, use of proceeds. (1979) *(Airport)* |
| 3-114 | 003 | Regulation or control of airport in certain cities; bond issue; tax levy, amount. (1975) *(Airport)* |
| 3-121 | 005 | Same; use of general funds; general obligation bonds; protest petition and election; tax levies, use of proceeds. City. (1999) *(Airport (Special))* |
| 3-307 | 003 | Same; tax levies, use of proceeds. County. (1979) *(Airport)* |
| 3-310 | 003 | Same; tax levies, use of proceeds. County. (1979) *(Airport)* |
| 3-316 | 003 | Application of act; levy for airport purposes; resolution; publication; protest; election. (1981) *(Airport ~~- Allen county~~ counties with population 16,000-17,000)* |
| 3-317 | 039 | Same; airport capital outlay fund. County (1981) *(Airport - Capital Outlay)* |
| 10-113 | 021 | Levies for sinking fund; penalty for failure to make. (1923) *(Bond and Interest) Indebtedness))* |
| 10-119 | 021 | Changing territory or disorganization of municipality; liability; tax levies. (1963) *(Bond and Interest (Indebtedness))* |
| 10-1116a(b) | 343 | Exemptions from cash basis law; municipal utilities; issuance of no-fund-warrants; drought emergencies. (~~1989~~ 2003) *(Utility Service Cost)* |
| | 135, 138 | Exemption from cash basis law; School Districts as a result of late state aid payment; school year 2001-2002 through 2010-2011.(2009) (*General & Supplemental General)* |
| 12-101a | 135 | Authority to levy tax for (city) general fund. (1999) (*General-City*) |
| 12-110b | 131 | Special fund for law enforcement and purchase of ambulance and fire-fighting equipment; tax levies, use of proceeds; protest petition and election; investment fund. (1990) *(Special Law Enforcement, Ambulance and/or Fire Fighting Equipment)* |
| | 207 | (1990) *(Special Law Enforcement)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 12-110d | 096 | Special fund for replacement of ambulance or emergency medical service equipment; transfer, use and budgeting of funds; municipality defined. (1980) (Emergency Medical Service Reserve) (Transfer fund) |
| 12-137 | 185 | City Home Rule, Ks. Const. Art. 12, Sec. 5 (1977) |
| 12-183 | 187 | Hospitals; maintenance and improvement; tax levies, use of proceeds. (1979) *(Hospital)* |
| 12-1,118 | 031 | Multi-year capital improvement fund; purpose; investment and transfer of moneys in fund. (1985) *(Building (Capital Improvement Reserve))* (Transfer fund) |
| | 041 | *(Capital Improvement Reserve)* |
| 12-615 | *** | Resurfacing and repair of paved street; bonds; tax levy, (1983) (*****) |
| 12-630a | 285 | Bonds for sewage treatment and disposal works; election; service charges; tax levy. (1947) *(Sewage Disposal)* |
| 12-631 | 285 | Ordinance requiring certain property owners to make sewer connections; costs; no-fund warrants, when; tax levies. (1965) *(Sewage Disposal)* |
| 12-631 *l* (Letter '*l*') | 285 | Same; disposition of revenues; reduction of tax levy. (1953) *(Sewage Disposal)(City or Twp special assessments from a benefit district)* |
| 12-631x | 285 | Construction and costs of sewage disposal works; payment of bonds; tax levy, use of proceeds. (1979) *(Sewage Disposal)* |
| 12-645 | *** | Same; appraisers; special benefit assessments; general tax levy, when. City. (1951) (*****) |
| 12-671 | *** | Land for streets and alleys; bond issue; tax levy. (1957) (*****) |
| 12-6a10 | 289 | Levy of assessments; interest rates; payment in full, when; payments by taxing units. (1987) *(Special Assessments)* |
| 12-6a13 | 195 | Improvements; special improvement fund; tax levy, use of proceeds; limitation on fund. (1979) *(Special Improvement)* |
| 12-6a17 | 343 | Service assessments; collections; no-fund warrants; limitation on actions. City. (1970) *(Utility Service)* |
| | 225 | *(No-Fund Warrants)* |
| 12-646a | 091 | Flood control works; maintenance and operation; tax levy, use of proceeds. (1979) *(Flood Control)* |
| 12-803b | 335 | Street-railway or bus system; tax levy, use of proceeds. (1979) *(Public Transportation--Transit System)* |
| 12-11a01 | 207 | Law enforcement services in certain counties; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. (1979) *(Special Law Enforcement)* |
| 12-11a02 | 207 | Same; special law enforcement fund; use of proceeds from tax levy. (1979) *(Special Law Enforcement)* |
| 12-11a03 | 211 | Law enforcement services in certain cities; tax levy, use of proceeds; adoption and publication of ordinance; protest petition and election. (1979) *(Special Law Enforcement)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 12-11a05 | *** | Tax levies and expenditures not subject to limitations of tax lid. (1972) (******) |
| 12-11a07 | *** | Same; tax levies by townships; election. (1973) (*****) Special Law enforcement contract with city by township authorized to levy tax on all tangible property in township. |
| 12-11a09 | 209 | Same; tax levy by city use of proceeds; election required. (1979) (*Special Law Enforcement)* |
| 12-11a12 | *** | Tax levies and expenditure of funds by cities exempt from certain limitations. (1973) (*****) |
| 12-1215 | 217 | Budgets and tax levies in certain cities; increase in levy; petition; election (Topeka, Salina and Hutchinson) (1981) *(Library Maintenance)* |
| 12-1216 | 217 | Same; tax levies separate from city and in addition to other levies; no city library levy. (1955) *(Library Maintenance) Levy set pursuant to KSA 12-1215* |
| 12-1220 | 217 | Same; election to establish; tax levy, use of proceeds; library fund established; territory of existing library excluded, when. (1979) *(Library Maintenance)* |
| 12-1230 | 222 | Contracts for library service; tax levy, use of proceeds. Any municipality. (1980) *(Contract for Library Services)* |
| 12-1234 | 217 | Regional libraries; tax levies; allocation of costs. (1983) *(Library Maintenance)* |
| 12-1237 | 217 | Same; election canvass; annual tax levy. Library District. (1965) *(Library Maintenance)* |
| 12-1247 | 217 | Library districts; tax levy, procedure to increase levy; certification to county clerk. (1986) *(Library Maintenance)* |
| 12-1254 | 223 | Library in cities between 120,000 and 150,000; submission of proposition to levy tax for building fund; use of proceeds. (1970) *(Library Building)* |
| 12-1257 | 219 | Libraries in urban area counties; tax levy, use of proceeds; special fund established; issuance of bonds; territory of existing library excluded; adoption and publication of resolution; protest petition and election. (1990) *(Special Library Building)* |
| 12-1259 | 223 | Topeka public library; issuance of bonds; purpose; election; tax levy. (1989) *(Library Building)* |
| 12-1267 | 217 | Same; annual budget; tax levy to support library; procedure to increase levy. (1992) *(Library Maintenance)* |
| 12-1270 | 223 | Same; issuance of bonds; purpose; election; tax levy. (1992) *(Library Building)* |
| 12-1276 | 217 | Leavenworth and Leavenworth county **library district**; creation; powers and duties of board; tax levy; budget; payments to certain libraries. (1992) (*Library Maintenance*) |
| 12-1303 | 023 | City parks; maintenance; tax levy, use of proceeds. (1979) *(Bond & Interest (Special))* |
| 12-1403 | 045 | Same; township tax levy for site. (1999) *(Cemetery)* |
| 12-1405 | 045 | Cemeteries in cities; tax levy. ( 1999) *(Cemetery)* |
| 12-1407 | 047 | Same; purchase of adjoining land; tax levy, use of proceeds. (1979) *(Cemetery Land)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 12-1414 | 049 | Same; tax levies. (1923) *(Cemetery Improvement)* |
| 12-1617h | 201 | Securing industries in or near cities; tax levy, use of proceeds; election required; resubmission, when; use of general fund or other revenue sources. (1999) *(Industrial Funds)* |
| 12-1617i | 201 | Same; fund. City. (1988) *(Industrial Funds)* |
| 12-1661 | 165 | Same; tax levy, use of proceeds. City or county. (1979) *(Historical Funds)* |
| 12-1665 | 301 | Federal aid to public agencies; temporary notes; refunding notes; sale or exchange. (1983) *(Temporary Notes)* |
| 12-1667 | 225 | Same; tax levies; outside aggregate limits. (1967) *(No-Fund Warrants)* |
| | 301 | *(Temporary Notes) Report as No-Fund Warrant* |
| 12-1674 | 291 | Same; special services fund; use; (initially funded by) no-fund warrants. City. (1970) *(Special Services Assessments)* |
| 12-1680 | 071 | City and county service for programs for the elderly; tax levy, use of proceeds; petition or resolution and election; territory served by city program excluded from county program, when. (1990) *(Service Program for the Elderly)* |
| 12-1684 | 167 | Petition for establishment (community historical museum); election; tax levies. City or USD. (1974) *(Historical Museums)* |
| 12-1688 | 167 | Community historical museums; tax levies; increases, election. (1990) *(Historical Museums)* |
| 12-1693 | *** | Promotion of tourism and conventions; tax levy by city or county; basis of tax; payment and collection; requirements prior to levy; election; reduction or increase in rate. (~~1989~~ 1997) (*****)(Transient guest tax - not ad valorem levy) |
| 12-1697 | *** | Promotion of tourism and conventions; tax levy by city or county; basis of tax; payment and collection; requirements prior to levy. (1989) (*****) (Transient guest tax - not ad valorem levy) |
| 12-16,102 | 097 | Employee benefits contribution fund in certain taxing subdivisions; tax levy; use of proceeds. Community college district is not considered a taxing subdivision for the purpose of this section. (1999) *(Employee Benefit Contribution)* |
| | 098 | (1999) *(Employee Benefit Contribution-(Library))* |
| | 312 | ( 1999) *(Employee Benefit Contribution-(Library) (Township)* |
| 12-1737 | 029 | Same; methods of financing authorized; issuance of bonds after election; tax levy, use of proceeds; protest petition and election; investment of fund; issuance of no-fund warrants. (~~1981~~ 2008) *(Building (Special)) City* |
| 12-1774 | 023 | Special obligation bonds and full faith and credit tax increment bonds; procedure for issuance; limitations; payment; exempt from taxation; refunding of bonds. ( ~~1999~~ 2005) *(Bond & Interest (Special)* |
| 12-1775 | 023 | "Taxing subdivision" and "real property taxes" defined; assessment and distribution of taxes; pledge of proceeds of bonds. (~~1989~~ 2001) *(Bond & Interest (Special))* |
| | 299 | (~~1989~~ 2001) *(Tax increment)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 12-17,102 | 195 | Same; advisory board; report; consultation with planning commission; tax levy. (1989) *(Special Improvement)* |
| 12-1927 | 247 | Annual budget; hearing; notice; tax levy; increase in levy, subject to protest; annual audit, when required. (~~1994~~ 2002) *(Recreation Commission - General fund)* |
| 12-1928 | 247 | Powers of recreation commission. (~~1994~~ 2002) *(Recreation Commission - Employee Benefit)* |
| 12-1932 | 237 | Same; transfer of funds; tax levy, use of proceeds. Park system and recreation system are combined as a park and recreation department. (1987) *(Parks & Recreation)* (Transfer fund) |
| 12-1933 | 247 | Termination of joint city/USD recreation commission by agreement; establishment of city recreation department; protest; tax levy. (1990) *(Recreation)* |
| ~~12-1935~~ | ~~***~~ | ~~Capital Improvement Fund. (1994~~ 2002~~) (*****)~~ Repealed 2002 |
| 12-2104 | 261 | Payment of cost of refuse collection; tax; levy, use of proceeds; service charges; issuance of bonds for land or equipment; protest petition and election. City. (1981) *(Refuse Service (Sewage Disp. & Maint.)* |
| ~~12-2120~~ | ~~261~~ | ~~Same; financing; tax levy, use of proceeds; service charges. (1979) *(Refuse Service)*~~ Repealed 1995 |
| | ~~023~~ | ~~*(Bond & Interest (Special))*~~ Repealed 1995 |
| ~~12-2304~~ | ~~021~~ | ~~Culverts at private driveway entrances; warrants; tax levies. (1970) *(Bond & Interest (Indebtedness))*~~ Repealed 1995 |
| 12-2535 | 333 | Kansas City area transportation district, and authority; tax levy, use of proceeds; protest petition and election. Metro Transit (1979) *(Kansas City Transportation (Kansas & Missouri))* |
| 12-2706 | 021 | Sale of water; rates; use of reimbursements; assessments; tax levies. (1955) *(Bond & Interest (Indebtedness))* |
| 12-2719 | 021 | Same; reimbursement by city to USA or state government for contract water supply, limitations (not more than 50 yrs); tax levies; bonds. (1970) *(Bond & Interest (Indebtedness))* |
| 12-2814 | 331 | Tax levies; validation of election and proceedings prior to January 1, 1974; purpose of levy. (1980) *(Metropolitan Transit Authority)* |
| 12-2907 | 347 | Same; funds; property, personnel and service. (1961) *(Interlocal Cooperation)* |
| 12-3206 | 225 | Same; no-fund warrants, when; tax levies. (~~1961~~ 2008) *(No-Fund Warrants)* |
| 12-3402 | 021 | Port authorities; purpose; creation; legislative approval; tax levy; election required; dissolution. City or county. (2004) *(Bond & Interest (Indebtedness))* |
| 12-3805 | 225 | Same; application of bond law; payments of principal and interest; no-fund warrants, when; tax levies; property acquired subject to tax. (~~1974~~ 2008) *(No-Fund Warrants)* |
| 12-4801 | 061 | Child care centers in certain cities and counties; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. (1979) *(Special Child Care Center)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 12-4802 | 061 | Same; special child care center fund; use of moneys derived from tax levies. (1975) *(Special Child Care Center)* |
| 12-4901 *et seq.* | 073 | Homes for aged; definitions. (1986) *(Home for the Aged)* |
| 12-4906 | 075 | Tax levy for maintenance and repair of home. (1986) *(Home for the Aged (Maintenance & Repair))* |
| 12-5250 | 299 | Kansas Rural Housing Incentive District Act; same; issuance of special obligation bonds; payment; procedure for issuance; tax exempt status; limitations. (1998) (Tax Increment) |
| 13-7,101 | 133 | Same; tax levy authorized. Overland Park. (1985) *(Fire Protection)* |
| 13-1018j | 285 | Same; tax levy; election; when; when charges to be made for use of system. City. (1929) *(Sewage Disposal)* |
| 13-1024b | 021 | Same; construction of bridge or viaduct within or without city; agreements with other bodies; acquisition of land; bonds; election, when; tax levies; payment of county's share. (1955) *(Bond & Interest (Indebtedness))* |
| 13-10,130 | 067 | Same; establishment of program; costs, how paid. City. (1967) *(Storm Drainage)* |
| 13-10,131 | 067 | Same; fund, uses. City. (1967) *(Storm Drainage)* |
| 13-10,132 | 067 | Same; tax levies. City. (1967) *(Storm Drainage)* |
| 13-10,140 | 195 | Establishment of special improvement fund by certain cities; amount; expenditures, purposes, conditions and limitations; certain moneys may be credited. (1971) *(Special Improvement)* |
| 13-10,141 | 093 | Property damaged in certain cities by flood; reconstruction or repair; tax levy, use of proceeds; election required. City of 1st Class. (1979) *(Flood Damage Repair)* |
| 13-10,142 | 093 | Same; disposition of moneys; use. Any city used for purposes stated in KSA 13-10,141. (1974) *(Flood Damage Repair)* |
| 13-1379 | 255 | Parking stations; costs; installments and interest; tax levy; special assessments. Parking meters; benefit district specials. (1983) *(Parking Funds)* |
| ~~13-13a18~~ | ~~141~~ | ~~Tax levy for support of university; pensions; retirement of bonds; tax sheltered annuities; sinking fund; limitations; tax levy additional to 13-13a23. Except for those municipal universities that impose a countywide sales tax. (1999) *(Municipal Universities General)*~~ Expired June 30, 2006. |
| 13-13a23 | 025 | Bond issues authorized; limitations; sinking fund; tax levies; accumulation of fund for buildings; expenditures. ( 1999) *(Municipal University Bonds)* |
| 13-13a26 | 341 | Out-district tuition; authorization to collect; determination of amounts; special funds; tax levies; no-fund warrants; notification of boards of levy. ( 2004) *(Out-District Tuition (Washburn))* |
| 13-14,100 | 099 | Same; tax levy, use of proceeds; employee benefits contribution fund. (1979) *(City Pension)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 13-14,107 | 101 | Same; tax levy, use of proceeds; miscellaneous funds; employee benefits contribution fund. (1979) *(City Retirement System)* |
| ~~13-14,112~~ | ~~249~~ | ~~Convention center and sports arena complexes in certain cities; tax levy for operation and maintenance. (1990) *(Convention Center & Sports Arena Complex)*~~ Repealed 1998. |
| 13-14a02 | 103 | Pension fund for each police and fire department required; creation, maintenance and funding standards; payment from tax levy or employee benefits contribution fund. (~~1978~~ 1998) *(Police and Fire Pension)* |
| 13-14a05 | 103 | Pension funds; designation; tax levies, when; investment of funds. (~~1977~~ 1998) *(Police and Fire Pension)* |
| 13-14b12 | 187 | Creation of board of trustees; tax levy, use of proceeds; special improvement fund. (1979) *(Hospital)* |
| ~~13-14c08~~ | ~~057~~ | ~~Same; maintenance; tax levy, use of proceeds. (1979) *(Perpetual Care)*~~ Repealed 1998. |
| ~~13-2507~~ | ~~229~~ | ~~Land for parks; tax levy, use of proceeds. (1979) *(Park Maintenance)*~~ Repealed 1998. |
| ~~13-2520~~ | ~~021~~ | ~~Same; tax levies to pay bonds. (1955) *(Bond & Interest (Indebtedness))*~~ Repealed 1998. |
| ~~13-2541~~ | ~~021~~ | ~~Bonds for parks or boulevards; tax levy. (1923) *(Bond & Interest (Indebtedness))*~~ Repealed 1998. |
| | ~~229~~ | ~~*(Park Maintenance)*~~ Repealed 1998. |
| ~~13-2544~~ | ~~227~~ | ~~Use of funds to acquire land for park district; tax levies to pay, when. (1963) *(Park)*~~ Repealed 1998. |
| ~~13-2702~~ | ~~023~~ | ~~Same; support of divisions and departments; tax levy, use of proceeds.. (1979) *(Bond & Interest (Special))*~~ Repealed 1998. |
| 13-3101 | 335 | Transit systems in cities over 225,000; findings; resolution; election, notice; operation; transit system defined. (1965) *(Public Transportation (Transit Systems))* |
| 13-3108 | 335 | Same; costs; tax levy, use of proceeds (pay bonds). (1979) *(Public Transportation (Transit Systems)) Metro Transit* |
| 14-535 | 293 | Special lighting system in second and third class cities; costs; tax levy, use of proceeds; special lighting fund. City. (1979) *(Special Lighting)* |
| 14-538 | 229 | Same; maintenance of parks; tax levy, use of proceeds. City. (1979) *(Park Maintenance)* |
| 14-602 | 023 | Hospital site and building; tax levy, use of proceeds; petition and election. City of 2nd class. (1981) *(Bond & Interest (Special))* |
| 14-640d | 189 | Hospital maintenance and improvements; tax levy, use of proceeds. City of 2nd class. (1979) *(Hospital Maintenance & Improvement)* |
| 14-696 | 187 | Same; budget; tax levy; revenues. City of 2nd class. (1949) *(Hospital)* |
| 14-6,108 | 026 | Cities located in counties which have issued maximum amount of bonds authorized by 19-1869. City of 2nd class - addition to county hospital located in city. (1961) *(Hospital Building Bonds)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 14-6,110 | 023 | Certain cities authorized to enter into contracts with hospital districts to pay certain operational costs of hospital; limitation on amount; tax levy, use of proceeds. City of 2nd class. (1979) *(Bond & Interest (Special))* |
| 14-713 | 091 | Flood control works in cities in certain counties; maintenance and repair; tax levy, use of proceeds. City. (1979) *(Flood Control)* |
| 14-1007b | 047 | Same; tax levy, use of proceeds; issuance of bonds. City. (1979) *(Cemetery Land)* |
| 14-1052 | 051 | Cemetery property transferred from cemetery association; management, control and operation by city; tax levy, use of proceeds. City. (1979) *(Cemetery Maintenance)* |
| 14-10a02 | 105 | Pension funds for police and fire departments; establishment, maintenance and funding; tax levy, use of proceeds; employee benefits contribution fund. City of 2nd class. (~~1979~~ 1998) *(Police and Fire Pension)* |
| 14-10a05 | 105 | Pension funds; tax levy, use of proceeds; investment. City. (~~1979~~ 1998) *(Police and Fire Pension)* |
| 15-104 | 303 | Township Ambulance---Third class cities paying township levies. City of 3rd class. (1968) |
| | 305 | Township Bond & Interest. City of 3rd class. (1968) |
| | 307 | Township Building. City of 3rd class. (1968) |
| | 309 | Township Cemetery. City of 3rd class. (1968) |
| | 311 | Township Employee Benefit. City of 3rd class. (1968) |
| | 313 | Township Fire Protection. City of 3rd class. (1968) |
| | 315 | Township General. City of 3rd class. (1968) |
| | 317 | Township Hospital. City of 3rd class. (1968) |
| | 319 | Township Insurance. City of 3rd class. (1968) |
| | 321 | Township Liability. City of 3rd class. (1968) |
| | 323 | Township Library. City of 3rd class. (1968) |
| | ~~325~~ | ~~Township Out-District Tuition. City of 3rd class. (1968)~~ |
| | 327 | Township Park. City of 3rd class. (1968) |
| | 329 | Township Social Security. City of 3rd class. (1968) |
| 15-113 | 225 | Same; tax levies; surplus; cash basis and budget laws inapplicable. City of 3rd class. (1953) *(No-Fund Warrants)* |
| 15-408 | *** | Improvements; borrow money; bonds; tax levy. (1923) (********) City of 3rd class. |
| 15-712 | 295 | Additional lighting in certain areas of city; construction and maintenance; tax levy, use of proceeds. City of 3rd class. (1979) *(Street Lighting)* |
| 15-733 | 297 | Street Repair & Maintenance. City of 3rd class. (1979) *(Street Repair & Maintenance)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 15-911 | *** | Attachment of certain land outside cities for park and recreational purposes; tax levies. City of 3rd class. (1955) (******) |
| 15-913 | 231 | Same; taxes, limitation; use of proceeds. City of 3rd class. (1955) *(Park Road Maintenance)* |
| 15-914 | 023 | Agreements for cooperation in ownership and maintenance of swimming pool; apportionment of costs, tax levies; contributions of governmental entities. City of 3rd class, county, USD. (1979) *(Bond & Interest (Special))* |
| 15-915 | 023 | Same; issuance of bonds; petition and election, when. County portion of bond. (1979) *(Bond & Interest (Special))* |
| 15-1015 | 045 | Same; conveyances to district tax levies; election. (~~1975~~ 1976) *(Cemetery district)* |
| 15-1017 | 055 | Same; attachment of land in another county; petition; tax levies; transfer of moneys. (1955) *(Joint Cemeteries)* |
| 15-1019 | 055 | Same; tax levies for outstanding indebtedness. (1967) *(Joint Cemeteries)* |
| 15-11b10 | 038 | Same; tax levies. Joint districts. (1959) *(Community Building (District))* |
| 15-11b11 | 038 | Attachment of territory outside county; petition; order; notice; tax levies. (1984) *(Community Building (District))* |
| 15-11b12 | 038 | Same; budget; filing with county clerks; tax levies; certification. (1963) *(Community Building (District))* |
| 17-1330 | 051 | Cemetery district; petition; establishment; tax levy; limitation; election upon petition; care of abandoned cemetery; reinvestment of title to lots, when; proceedings. (1982) *(Cemetery Maintenance)* |
| 17-1336 | 059 | Cemetery districts in certain counties; tax levies; road improvement. (1951) *(Cemetery Road)* |
| 17-1344 | 051 | Cemetery districts of cities of second and third class and townships; board of trustees; officers; bond; expenditures; tax levies; election upon petition. (1975) *(Cemetery Maintenance)* |
| 17-1355 | 047 | Certain districts in counties over 250,000; tax levies; when; limitation. (1959) *(Cemetery Land)* |
| | 049 | *(Cemetery Improvement)* |
| 17-1365 | 051 | Same; tax levies after annexation; uses of funds. Cemetery district. (1970) *(Cemetery Maintenance)* |
| 17-1369 | 051 | Cemetery district No. 23, Republic county; tax levy. (1985) *(Cemetery Maintenance)* |
| 17-1370 | 051 | Cemetery districts in Sedgwick and Sumner counties; attachment of land in another county; petition; tax levy; transfer of moneys. Joint districts. (1986) *(Cemetery Maintenance)* |
| 17-1374 | 225 | Same; acquisition of lands; no-fund warrants. Cemetery Districts. (~~1999~~ 2008) *(No-Fund Warrants)* |
| 19-101 | 183 | County as corporation; powers generally; home rule. ( 1999) *(County Home Rule)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 19-101d | 183 | Enforcement of resolutions; penalties; prosecution in district court; enforcement of county codes and resolutions in counties over 300,000. (~~1990~~ 2005) *(Home Rule)* |
| 19-119 | 031 | County equipment reserve fund; purpose; investment and transfer of moneys in fund. (1987) *(Building (Capital Improvement Reserve))* |
| 19-120 | 031 | Multi-year capital improvement fund; purpose; investment and transfer of moneys in fund. County. (1987) *(Building (Capital Improvement Reserve))* |
| 19-236 | 087 | Emergency expenses; no fund warrants; tax levies. County. ( ~~1999~~ 2008) *(Emergency Expense)* |
| 19-236a | 089 | Civil defense in certain counties; tax levy, use of proceeds. (~~1963~~ 1979) *(Civil Defense)* |
| 19-241 | 023 | County charges and expenses; tax levy, use of proceeds. (1979) *(Bond & Interest (Special))* |
| 19-436 | 011 | County appraisers; costs of complying with act; tax levy, use of proceeds; protest petition and election. (1990) *(County Appraiser (Appraiser Cost))* |
| 19-807d | 215 | Sheriff's deputies for police protection in certain townships; agreements; contributions by townships; tax levies. (1999) *(Police)* |
| 19-1561 | 027 | 4-H clubs; site, buildings, equipment; tax levy, use of proceeds; election required; condemnation proceedings. (1979) *(Buildings)* |
| 19-1561b | 129 | 4-H clubs; additional equipment, repair of buildings; premiums and rewards; tax levy, use of proceeds; report to county of premiums and rewards awarded. County. (~~1979~~ 2004) *(Fair Premiums)* |
| 19-1572c | 027 | Construction of courthouse or jail in certain counties; enlarging or remodeling; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. (1979) *(Building)* |
| 19-1573 | 027 | Courthouses in certain counties; remodeling, refurbishing; tax levy, use of proceeds. (1979) *(Building)* |
| 19-1574 | 027 | Tax levies for courthouse fund in certain counties; warrants. (1970) *(Building)* |
| 19-1579 | 027 | Certain counties under 5,000; courthouse, jail or sheriff quarters. (1949) *(Building)* |
| 19-1583 | 225 | Same; tax levies to pay warrants; surplus funds. County. (1949) *(No-Fund Warrants)* |
| 19-15,101 | 225 | Same; costs; no-fund warrants authorized; limitations; tax levies. County. (1961) *(No-Fund Warrants)* |
| 19-15,103 | 225 | Same; tax levies to pay warrants; cash basis and budget laws applicable. County. (1961) *(No-Fund Warrants)* |
| 19-15,106 | 225 | Same; tax levies to pay; cash basis and budget laws inapplicable. County. (~~1963~~ 2008) *(No-Fund Warrants)* |
| 19-15,116 | 029 | County public buildings; financing of costs; issuance of bonds, procedure; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election; no-fund warrants. (~~1982~~ 2008) *(Building (Special))* |

| K.S.A. | SAC | Description |
|---|---|---|
| 19-15,123 | 023 | Additional courtrooms and facilities for probate and juvenile matters in counties over 300,000; no-fund warrants or general obligation bonds; tax levies. (~~1999~~ 2008) *(Bond & Interest (Special))* |
| | 027 | *(Building)* |
| 19-15,124 | 027 | Courthouses and jails in certain counties; site and building; tax levy, use of proceeds. (1979) *(Building)* |
| 19-15,125 | 023 | Courthouses and jails in certain counties; use of proceeds from tax levies and sale of bonds. (1979) *(Bond & Interest (Special))* |
| | 029 | *(Building (Special))* |
| 19-15,128 | *** | Same; issuance of general obligation bonds where special tax levy authorized under former law; limitations; validation of certain levies; election. County. (1971) (*****) |
| 19-15,142 | *** | Coliseums in certain counties; operation and maintenance; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. County population +300,000. (1990) (*****) |
| 19-1930 | *** | County jails; U.S. prisoners, city prisoners and inmates on parole or conditional release; compensation for maintenance; payments by inmates to defray maintenance cost; Sedgwick county, tax levy. (~~1988~~ 2004) (*****) |
| 19-2106 | 073 | Homes for the aged; definition; establishment, procedure; tax levy, use of proceeds; issuance of bonds; election required; designation of infirmary or county home as home for the aged. County. (1979) *(Home for the Aged)* |
| 19-2106a | 075 | Homes for the aged; maintenance and repair; tax levy, use of proceeds; special fund. County. (1979) *(Home for the Aged (Maintenance & Repair))* |
| 19-2106b | 073 | Homes for the aged; enlargement of homes or additional homes; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election; no-fund warrants; issuance of bonds. County. (1979) *(Home for the Aged)* |
| 19-2106e | 073 | Homes for the aged in certain counties; operation; tax levy, use of proceeds; protest petition and election. Population 3,500 and value 25,000,000. (1979) *(Home for the Aged)* |
| 19-2107 | 073 | Same; election provisions; notice; ballots; tax levies; collection; fund. County. (1959) *(Home for the Aged)* |
| 19-2122 | 073 | Homes for the aged in certain counties; operation; tax levy, use of proceeds; election required. Population not more than 5,500. (1990) *(Home for the Aged)* |
| ~~19-2412~~ | ~~147~~ | ~~Control of grasshoppers; tax levy, use of proceeds. (1979) *(Grasshopper Control)*~~ Repealed 1995. |
| 19-2505 | *** | Same; enforcement; notice; tax levy. (Expense - lien on tract - tax roll.) (1923) (*****) |
| 19-2635 | 019 | Funds lost by bank failure; powers of county commissioners; tax levy, use of proceeds. (1979) *(Depository Bank Failure)* |
| 19-2636 | 019 | Funds lost by bank failure; tax levy limitation; excess funds. (Charge to general fund.) (1979) *(Depository Bank Failure)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 19-2637 | 021 | Issuance of bonds to replace funds lost by bank failure; terms and denomination of bonds; limitations inapplicable. County. (1970) *(Bond & Interest (Indebtedness))* |
| 19-2651 | 165 | Preservation of historical records; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. County. (1990) *(Historical Society)* |
| 19-2653 | 225 | Same; tax levies to pay warrants; surplus funds. County. (~~1959~~ 2008) *(No-Fund Warrants)* |
| 19-2698 | 149 | Services for the physically handicapped; tax levy; procedure to authorize levy. County. (1990) *(Services for Physically Handicapped)* |
| 19-26,100 | 015 | Tax levy for arts program in Wyandotte county. (1988) *(Arts Program)* |
| 19-2717 | 133 | Formation of taxing district for fire protection and/or street lighting; certification of tax levy by township board; certain counties between 125,000 and 165,000; tax limitation. (1980) *(Fire Protection)* |
| | 293 | *(Special Lighting)* |
| 19-2752b | *** | Enlargement of main sewer district; petition; resolution; tax levies. (1986) (*****) |
| 19-2765 | 133 | Improvement districts; powers and duties. ~~(1986~~ 2002) (*Fire Protection)* |
| | 200 | Improvement districts; powers and duties. (~~1986~~ 2002) *(Improvement District General Fund)* |
| | 215 | *(Police)* |
| 19-2786h | 215 | Improvement districts; tax levies for additional police protection; <u>contracts</u> with sheriff. (1982) (*Improvement District - Police* ) |
| 19-2786i | 200 | Improvement districts; tax levy for maintenance of district; protest petition and election. (1981 *(Improvement District-Road Maintenance)* |
| 19-27,133 | 067 | Same; annual tax levy. (County creates district) (1968) *(Storm Drainage)* |
| 19-27,156 (County Parks) | 144 | Golf courses in certain counties; capital improvements; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. (1993) *(Capital Improvements)* |
| | 235 | *(1993) (Golf Course)* |
| 19-27a09 | 285* | Maintenance fund; tax levy, user charges. (Service charge levied as a lien on property served.) (1983) *(Sewer Disposal)* |
| 19-27a11 | *** | Costs of combined or enlarged districts; effect on bonded debt limits; tax levy; installments; bonds. Special Assessment. (1983) (*****) |
| 19-2801 | 237 | Parks, museums and recreation grounds; maintenance of certain city, district and township parks; contracts for recreational activities; issuance of bonds; tax levy, use of proceeds; protest petition and election. County. (1979) *(Parks & Recreation)* |
| 19-2803 | 023 | Same; tax levy, use proceeds. County bond as authorized by KSA 19-1801. ( 1999) Limitation removed. *(Bond & Interest (Special))* |
| 19-2803e | 253 | County lake and recreational grounds; maintenance and improvement; tax levy, use of proceeds. (1999) Limitation removed. *(County Lake & Recreational Grounds)* |
| 19-2818 | 021 | Bonds; petition; election; tax levy. County population between 80,000 & 175,000. Land acquired by county for park and recreation. (1978) *(Bond & Interest (Indebtedness))* |

| K.S.A. | SAC | Description |
|---|---|---|
| 19-2823 | 021 | Bonds; petition; election; tax levy. County population over 135,000. Land acquired by county for park and recreation. (1978) *(Bond & Interest (Indebtedness))* |
| 19-2833a | 239 | City lakes and parks in certain counties; tax levy, use of proceeds. Countywide levy collected for recreation improvement of a city lake and park. (1979) (*Lake & Park Improvements)* |
| 19-2838 | 021 | Terms and maturity of bonds; tax levy; limitation. County special park improvement tax. (1970) *(Bond & Interest (Indebtedness))* |
| 19-2845 | 021 | Division of cost; bonds; petition; election; tax levy. County joint park and recreational grounds. (1978) *(Bond & Interest (Indebtedness))* |
| 19-2855 | 254 | County board of park commissioners in certain counties; powers; issuance of bonds; tax levy, use of proceeds. (1989) *(County Board of Park Commissioners)* |
| 19-2871 | 237 | Same; addition of certain areas to district; petition by park board; notice and hearing; resolution; tax levies. (Johnson county) (1965) *(Parks & Recreation)* |
| 19-2871a | 237 | Same; enlargement of district to include entire county; notice and hearing; determination; resolution; tax levies; bonded debt; protest petition; election, conduct of. (Johnson county) (1965) *(Parks & Recreation)* |
| 19-2874 | 021 | Same; bonds; election; limitations; tax levies. Park and Recreation. (~~1955~~ 2002) *(Bond & Interest (Indebtedness) for Park District.* |
| 19-2876 | 229 | Same; tax levies; funds, uses; budget, approval by county commissioners; cash-basis law applicable; claims, presentment and payment. (Johnson county) (1974) *(Park and Recreation General Fund)* |
| 19-2881a | *** | Contracts with federal agencies for recreational areas and facilities on or around federal reservoirs within the district; tax levies. Johnson County park and recreation district. (~~1974~~ 1990) (*****) |
| 19-28,112 | *** | Tax levy for county zoo in counties over 300,000; election; disposition of moneys. (~~1973~~ 1990) (*****) |
| ~~19-2911~~ | ~~361~~ | ~~Zoning board; budget; notice and hearing; tax levy, use of proceeds. (1980) *(Zoning*~~) Repealed 1992 |
| 19-3004 | *** | Same; renting of county equipment; tax levy for unpaid amounts. Placed as lien on tax roll. (1941) (*****) |
| 19-3105 | 051 | Donation of cemetery, lands; maintenance and care of cemetery; additional land; tax levy, use of proceeds. (1999) Limitation removed. *(Cemetery Maintenance)* |
| 19-3106 | 053 | Abandoned or uncared for cemeteries or burial places; tax levy, use of proceeds. ( 1999) Limitation removed. *(Cemetery Abandoned)* |
| 19-3107 | 053 | Uncared for cemeteries or burial places; tax levy, use of proceeds. (1979) *(Cemetery Abandoned)* |
| 19-3305 | 091 | Flood control works; maintenance and operation; tax levy, use of proceeds. (1999) Limitation removed. *(Flood Control)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 19-3307 | 091 | Powers conferred by 19-3301 et seq. also vested in cities; issuance of bonds; tax levy, use of proceeds. (1979) *(Flood Control)* |
| 19-3435a | 079 | Election commissioner; salaries and expenses of office; tax levy, use of proceeds. (1979) *(Election Expense (Election Commission))* |
| 19-3505a | 225 | Issuance of no-fund warrants by board, when; expending moneys; tax levy, collection and disposition. (1970) (*No-Fund Warrants)* |
| 19-3508 | 021 | Revenue bonds; election; petition for resubmission; tax levies to pay expenses, when. (1957) *(Bond & Interest (Indebtedness))* |
| 19-3533 | 225 | Issuance of no-fund warrants; tax levies; limitation inapplicable. (1970) *(No-Fund Warrants)* |
| 19-3540 | *** | Costs and expenses; tax levies; bonds; special or other reasonable assessment plan; notice and hearing; limitation on actions. (1965) (*****) |
| 19-3541 | 354 | Special maintenance tax levy; user charges. (1983) *(Water District Maintenance)* |
| 19-3557 | *** | Public Wholesale Water Supply District Act (~~1977~~ 1990) (*****) |
| 19-3601b | 133 | Same; issuance of bonds and no-fund warrants. (1979) *(Fire Protection)* |
| 19-3610 | 133 | Tax levies; use of proceeds, limitations; election on levies, when. (~~1992~~ 2004) *(Fire Protection)* |
| 19-3612d | 133 | Tax levies in certain counties; use of proceeds; limitation; election. (1980) *(Fire Protection)* |
| 19-3612e | 133 | Tax levies for fire districts in Reno and Sedgwick counties. (~~1986~~ 2004) *(Fire Protection)* |
| 19-3616 | *** | Same; powers. (certain counties) (~~1993~~ 2004) *(****)* |
| 19-3622 | 023<br>133 | Same; budget; tax levies. (1993) *(Bond & Interest((Special))*<br>(1993) *(Fire Protection)* |
| 19-3623a | *** | Detachment of territory located within certain cities and consolidation of remaining area with adjoining fire district; procedure; outstanding bond issues; tax levies; governing board of district. (1961) (****) |
| 19-3626 | 133 | Same; budgets; certification of valuations; tax levies. (1981) *(Fire Protection)* |
| 19-3629 | 133 | Same; attachment of territory; petition; notice to county clerk; budget; tax levies; expenditures. (1984) *(Fire Protection)* |
| 19-3808 | *** | Powers of industrial districts; limitations. (1992) *(****)* |
| 19-3817 | 201 | Industrial districts not within school district, when; exceptions; tax levies for schools; rates; distribution of tax moneys; computation of taxes; bond and interest levies; distribution of moneys. (1965) *(Industry Funds)* |
| 19-3901 | 241 | Establishment and maintenance of public centers in certain counties; petition; election; tax levies or bonds; limitations. (1959) *(Youth Center & Recreation Grounds)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 19-3903 | 241 | Youth center and recreation grounds; maintenance and improvements; tax levy, use of proceeds. (1979) *(Youth Center & Recreation Grounds)* |
| | 023 | *(Bond & Interest (Special))* |
| 19-3905 | 243 | Youth services bureau; tax levy, use of proceeds; election required. (1990) *(Youth Service Bureau)* |
| | 023 | *(Bond & Interest (Special)* |
| 19-4004 | 151 | Community mental health centers and community facilities for mentally retarded; tax levy, use of proceeds; protest petition and election; additional tax levy; issuance of bonds. (~~1999~~ 2002) Limitation removed. *(Mental Retardation)* |
| | 037 | *(Building & Facilities Mental Health)* |
| 19-4007 | 151 | Contracts for services with nonprofit corporations; schedule of charges; annual financial report contents; approval of establishment of corporation by secretary of social and rehabilitation services; annual report; transfer of proceeds of tax levy to state agency; limitation. (~~1979~~ 1977) *(Mental Retardation)* |
| | 159 | *(Mental Health)* |
| 19-4011 | 151 | Counties contracting with community mental health centers; tax levy, use of proceeds. (1999) Limitation removed. *(Mental Retardation)* |
| | 159 | *(Mental Health)* |
| 19-4102 | 069 | Economic development program; financing; tax levy, use of proceeds; adoption and publication of notice of intention; protest petition and election. (1999) Limitation removed. *(Economic Development)* |
| 19-4420 | 225 | No-fund warrants for finance of newly established agency; tax levies. (1970) *(No-Fund Warrants)* |
| 19-4421 | 213 | County law enforcement agency; budget of expenditures; approval; tax levy, use of proceeds. (1979) *(Consolidated Law Enforcement)* |
| 19-4442 | 213 | Financing of law enforcement agency; no-fund warrants; tax levies. (1975) *(Consolidated Law Enforcement)* |
| | 225 | *(No-Fund Warrants)* |
| 19-4443 | 213 | County law enforcement agency; cost of operation; budget; hearing; tax levy, use of proceeds. (~~1990~~ 1997) *(Consolidated Law Enforcement)* |
| 19-4485 | 213 | County law enforcement agency; costs; budget; tax levy, use of proceeds; special fund established. (1990) *(Consolidated Law Enforcement)* |
| 19-4601 | 191 | Definitions. (~~1984~~ 2003) *(County Hospital)* |
| 19-4606 | 189 | Same; tax levy, increase; bonds; use of proceeds; limitations. (*1990) (Hospital Maintenance & Improvement)* |
| 19-4626 | 225 | Same; no-fund warrants; purpose; procedure; tax levy. (1988) *(No-Fund Warrants)* |
| 20-158 | 065 | Budget for judicial branch of state government; preparation; submission; review by director of the budget. (~~1999~~ 2003) Administrative judge to chief judge. *(District Court)* |
| 20-349 | 065 | Budget for district court expenses payable by counties, preparation; approval of budget, limitations. (~~1992~~ 2002) *(District Court)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 20-626 | 225 | Additional courtrooms in counties over 300,000; no-fund warrants; tax levies. (~~1968~~ 2008) *(No-Fund Warrants)* |
| 24-108 | 067 | County drainage of surface waters along highways; tax levy; eminent domain; petition and agreement. (1923) *(Drainage)* |
| 24-121 | 349 | Same; general maintenance fund; tax levies; redemption of bonds. (1933) *(Drainage Maintenance & Repair)* |
| 24-132 | 067 | Certain drainage districts traversed or touched by Kansas river authorized to provide for flood control works and improvements; bonds, limitation; election, when: tax levies. (~~1986~~ 1995) *(Drainage)* |
| 24-133 | 225 | No fund warrants for emergencies; procedure. (~~1993~~ 1995) *(No Fund Warrants)* |
| 24-302 | 349 | Drainage ditch, drain or watercourse; maintenance and repair; tax levy, use of proceeds. (1979) *(Drainage Maintenance & Repair)* |
| 24-407 | 349 | Powers of drainage districts. (~~1983~~ 2004) *(Drainage Maintenance & Repair)* |
| 24-512 | 349 | Powers of district. (1983) *(Drainage Maintenance & Repair)* |
| 24-618 to 634 | 068 | Tax levies; installments; correction of assessments; certification of levies. (1923) *(Drainage)* |
| 24-621 | 021 | Issuance of bonds; levy to pay bonds; temporary loan. (1981) *(Bond & Interest (Indebtedness)* |
| 24-665 | 225 | Same; no-fund warrants to pay initial organization and administrative expenses; limitation; tax levy to pay; annual ascertainment and certification of valuation in joint district. (~~1963~~ 2008) *(No-Fund Warrants)* |
| 24-1208 | 365 | Payment of costs and expenses when petition is disapproved by engineer or defeated by voters; tax levy. (~~1959~~ 1995) *(Watershed)* |
| 24-1219 | 225 | No-fund warrants for initial expenses; annual tax levies for general fund expenses; increased levies, procedure; tax levies for no-fund warrants and bonds. (~~1990~~ 2008) *(No-Fund Warrants)* |
| | 135 | *(General)* watershed district |
| | 365 | *(Watershed*) |
| 25-120 | 081 | Election expenses; tax levy, use of proceeds. (1979) *(Election Expense (County without Election Commission))* |
| 25-1315 | 085 | Acquisition of voting machines; financing; tax levy, use of proceeds. (1979) *(Voting Machines)* |
| 25-2201a | 083 | Election expenses; tax levy, use of proceeds. (~~1979~~ 1990) *(Election Expense (Direct))* |
| 25-4407 | 085 | Same; acquisition of systems; financing; tax levy; use of proceeds; revocation of levy and expenditure authorization. (1980) *(Voting Machines)* |
| 27-322 | 007 | Same; tax levies by authority; approval by city; exceptions. (1990) *(Airport Authority)* |
| 27-333 | 007 | Same; tax levies. (1978) *(Airport Authority)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 27-334 | 021 | Surplus property at airport, certain cities and counties; general obligation bonds, limitations; revenue bonds, conditions and limitations; industrial revenue bonds. (1983) *(Bond & Interest (Indebtedness)* |
| 28-716 | 283 | Salaries of officials and employees in certain counties; tax levy, use of proceeds. (1979) *(Salary)* |
| 31-303 | 133 | Fire protection; budget; tax levies. (1993) *(Fire Protection)* |
| 38-504 | 177 | Same; support and maintenance; tax levy, use of proceeds; salary of matron or superintendent. (1979) *(Juvenile Farm/Detention Home)* |
| 38-507 | 173 | Purchase of buildings; tax levy, use of proceeds. (1979) *(Parental Home)* |
| 38-513 | 175 | Purchase of juvenile farms; tax levy, use of proceeds. (1979) *(Juvenile Farm)* |
| 38-523 | 177 | Farm or home; election; petition; bonds or tax levy. (1983) *(Juvenile Farm/Detention Home)* |
| 38-533 | 177 | Same, maintenance and improvement; tax levy, use of proceeds. (1979) *(Juvenile Farm/Detention Home)* |
| 38-537 | 179 | Maintenance and support; tax levy, use of proceeds. (1979) *(Parental Detention or Juvenile Homes, Schools or Youth Centers)* |
| 38-546 | 181 | Same; maintenance and improvement; tax levy, use of proceeds; publication of resolution; protest petition and election. (1979) *(Youth Camp or Home)* |
| 38-548 | 182 | Same; proceeds of tax levy into special fund. (1979) *(Youth Camp or Home Special Fund)* |
| 38-554 | 245 | Youth residential and detention facilities in Sedgwick county; administration and control; budget; tax levy, use of proceeds. (1986) *(Public Youth Residential Facilities)* |
| 38-555 | 245 | Public youth residential facilities in Johnson county; staff requirements; budget; tax levy, use of proceeds. ( 1999) Administrative judge to chief judge. *(Public Youth Residential Facilities)* |
| ~~38-556~~ | ~~177~~ | Repealed 1994. |
| 39-416 | 193 | County hospital fund for medically indigent persons in certain counties; tax levy, use of proceeds. (1979) (*County Hospital)* |
| 39-714 | 174 | County home; admission; treatment; ownership by two counties; tax levy, use of proceeds; issuance of bonds in certain counties. (1979) *(County Home)* |
| 40-2305 | 107 | Plans for coverage of employees of political subdivisions; contributions; late penalty; recovery of delinquent payments; tax levy, use of proceeds. (~~1990~~ 2001) (*Social Security)* |
| 42-365 | 380 | Bonds; tax levy to pay. (1970) *(Irrigation District)* |
| 42-377 | 380 | Tax levy by board, when. (1923) *(Irrigation District)* |
| 44-505c | 109 | Local political and taxing subdivision; payment of workmen's compensation coverage from tax levy or employee benefits contribution fund. (~~1979~~ 2003) *(Worker's Compensation)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 44-710e | 111 | Governmental entities; tax levy, use of proceeds; employee benefits contribution fund. (1990) (*Unemployment Insurance Benefit)* |
| 48-305 | 023 | Donations and contributions; tax levy, use of proceeds; election required. (1979) *(Bond & Interest (Special)* |
| 48-309 | 023 | Aid to national or state guard by city or county; limitation on amount, tax levy; use and distribution of funds. (1994) *(Bond & Interest (Special)* |
| 65-204 | 153 | County health funds; health buildings; garbage and trash disposal; tax levies; use of proceeds; increase in levy; protest; election. (1990) *(County Health (Public))* |
| 65-205 | 163 | Joint board by cities and counties; agreement; jurisdiction; board in counties over 300,000. (1999) Administrative judge to chief judge. *(Multi-County Health)* |
| 65-208 | 155 | Health and sanitation; tax levies, use of proceeds. (1979) *(Health & Sanitation)* |
| 65-211 | 157 | Establishment of mental health clinics and joint boards of mental health in certain counties; charges; parolees; disposition of moneys; contract for services with nonprofit corporation, when; report. *(~~1990~~ 1991 ) (Special Mental Health Clinic)* |
| 65-212 | 157 | Same; tax levies, use of proceeds; issuance of bonds; adoption and publication of resolution; protest petition and election. (1999) Limitation removed. *(Special Mental Health Clinic)* |
| 65-215 | 159 | Same; tax levies, use of proceeds; adoption and publication of resolution; protest petition and election. (1979) *(Mental Health)* |
| 65-3410 | 263 | Cities or counties authorized to provide for collection and disposal of solid wastes or contract therefor; fees; adoption of regulations and standards. (~~1974~~ 2004) *(Refuse)* |
| 65-4060 | 161 | County alcohol and drug program; creation; procedure; levy. (1990) *(Special Alcohol & Drug)* |
| 65-6113 | 009 | Establishment, operation and maintenance of emergency medical service; tax levies; protest petition, election; reimbursement of certain taxing districts by counties. (1990) *(Ambulance Service)* |
| | 095 | *(Emergency Medical Service)* |
| 65-6115 | 095 | Continuation of certain existing services by municipality; tax levy; referendum. (1988) *(Emergency Medical Service)* |
| 65-6118 | 010 | Ambulance service taxing district; creation; governing body; tax levy. (1988) *(Ambulance District)* |
| 68-151g | 277 | Counties with assessed valuation under $50,000,000; bonds for constructing or improving county roads and bridges; election; tax levy. (1978) *(County Road & Bridge)* |
| 68-151n | 265 | Same; purposes; amount; conditions; tax levies to pay. (1959) *(Special Road & Bridge)* |
| ~~68-166~~ | ~~293~~ | ~~Lighting system; tax levies, use of proceeds. ( Amended 1999 Session Law Ch. 154, Sec. 43~~) ~~Limitation removed. (*Special Lighting*~~) Repealed 2003 |
| 68-506a | *** | City connecting link in county highway; city tax levy and bonds. (1978) (*********) |

| K.S.A. | SAC | Description |
|---|---|---|
| 68-518c | 281 | Tax levies by townships in non-county unit counties; limitation; petition for election. (1999) If exceeding limit, not to exceed 5 mills for road purposes. Refer to. Ch. 154, Sec, 72, *(Road)* |
| 68-559a | 265 | Roads and bridges, construction and reconstruction; tax levy, use of proceeds; extension of period for levy; protest petition and election. (1983) *(Special Road & Bridge)* |
| 68-561 | *** | Same; procedure upon adoption of act; tax levies; use of machinery. (1941) (*****) |
| ~~68-579~~ | ~~225~~ | ~~Same; purpose; limitation; conditions; tax levies. (1958) *(No-Funds Warrants)*~~ Repealed 2004 |
| 68-582 | 279 | Designation of secondary arterial highways, when; cooperative financing; agreement; use of funds. (1999) Limitation removed. *(Highway Connecting Links)* |
| 68-596 | 267 | County rural highway system; tax levy, use of proceeds; election required. (1979) *(Rural Highway System)* |
| 68-5,100 | 275 | County roads; construction and maintenance; tax levy, use of proceeds; election required. (1990) *(County Roads)* |
| 68-5,101 | 277 | County roads and bridges; tax levies, use of proceeds. (1979) *(County Road & Bridge)* |
| 68-706 | 275 | Apportionment of costs; certain counties; special assessments; city benefits; bonds; tax levies. (1951) *(County Roads)* |
| 68-709 | 269 | Bond issues; tax levy; use of general and road funds; additional county levy; when road not constructed. (1983) *(Special Road)* |
| 68-1103 | 271 | Bridges and culverts on county roads; construction and repair; limitation; bonds, when; reconstruction; tax levies. (~~1988~~ 1998) *(Bridge)* |
| 68-1135 | 273 | Special bridge fund; tax levy, use of proceeds. (1985) *(Special Bridge)* |
| 68-1138 | | Same; application by county; conditions; application of tax levy revenues; approval of loan or advance; warrants; use of moneys. (1975) (*****) |
| 68-1227 | 225 | Same; tax levy; issuance of warrants; interest, registration and redemption. (1947) *(No-Fund Warrants)* |
| 68-1408 | *** | Same; issuance of bonds; tax levy. (1923) (*****) |
| 68-1412 | *** | Joint contracts for bridge improvement in certain abutting counties; bonds; tax levy. (1935) (*****) |
| 71-204 | 139 | Tax levy authorization; determination of amount; budget. (1999) *(Community College General)* |
| ~~71-301a~~ | ~~339~~ | ~~Student tuition (Sec.28), differential rates; out-district tuition (Sec. 29), determination of amounts (New Sec. 29); special county funds; tax levies; no-fund warrants; notification of boards of county commissioners (New Sec. 29) Amended Supp. Ch. 147, Sec. 28 & New Sec. 29) (2004)~~ ~~*(Out-District Tuition) (Community College Tuition Fund)*~~ Expired June 30, 2006 |

| K.S.A. | SAC | Description |
|---|---|---|
| 71-501 | 039 | Tax levy; authorization; purposes; conditions; protest; election; additional levy; renewal procedures; definition. (1986) *(Capital Outlay)* |
| 71-617 | 001 | Adult basic education; tax levy authorized, limitations, protest; fund, sources; expenses. (1980) *(Adult Education)* |
| 72-1623a | *** | Libraries and library services tax levy, use of proceeds; increase in levy; petition; election. (~~1985~~ 2003) (*****) |
| 72-1726 | *** | Teacher's retirement fund; assessments; tax levy, use of proceeds; gifts. (1979) (*****) |
| 72-1759 | *** | Employee's retirement fund, unified school district No. 500; assessments; member contributions picked up by board of education; tax levy, use of proceeds; gifts. (1987) (*****) |
| 72-1780 | *** | Retirement fund, certain cities; assessments; tax levy, use of proceeds; gifts. (1979) (*****) |
| 72-1788 | *** | Retirement fund for teachers and employees certain cities; assessments; tax levy, use of proceeds; gifts. (1979) (*****) |
| 72,17,113 | 116 | Same; supplemental retirement system; tax levy, use of proceeds. (1979) *(School Retirement)* |
| 72,17-114 | *** | Same; annuities and obligations to retired members; tax levy, use of proceeds. (1979) (*****) |
| 72,17-120 | *** | Same; residues; tax levy, use of proceeds; interest from investments. (1979) (*****) |
| ~~72-3703~~ | ~~370~~ | ~~Technology education programs; authorization to develop, implement and maintain; fund, establishment, sources, use, investments; definition. (1992) *(Technology Education Tax)*~~ Repealed 2003 |
| 72-4142 | 225 | Same; no-fund warrants or tax levies to purchase textbooks. (1969) *(No-Fund Warrants)* |
| ~~72-4424~~ | ~~345~~ | ~~Tax levy authorization for community colleges; . (Amended 1999 Session Law Ch. 147, Sec. 130) *(Vocational Education)*~~ Expired 2000 |
| 72-4523 | 001 | Tax levy authorized; limitations; disposition of proceeds; adult education fund; protest petition. (1985) *(Adult Education) USD* |
| 72-6431 | 137 | Ad valorem tax levy required; purposes; rate; disposition of proceeds. (~~1999~~ 2005) *(General Schools)* |
| 72-6433 | 138 | Local option budget; authorization to adopt; conditions; limitations; definitions; supplemental general fund. (~~1993~~ ~~2005~~ 2007) *(General Fund (School) Supplemental)* |
| 72-6435 | 138 | Same; ad valorem tax levy authorized; disposition of proceeds. (1992) *(General Fund (School) Supplemental)* |
| 72-6441 | 138 | New school facilities; ad valorem tax levy for commencing operation; conditions; limitations; disposition of proceeds; applicability. (~~1994~~ 2001) *(General Fund (School) Supplemental)* |
| 72-6449 | 140 | School cost of living fund; cost of living weighting. (2005) (*Miscellaneous (School))* |

| K.S.A. | SAC | Description |
|---|---|---|
| 72-6451 | 136 | Declining enrollment weighting. (2007) *(Miscellaneous (School))* |
| 72-6761 | 021 | General obligation bonds; purpose for issuance; when election required; contest of validity; limitations; temporary notes, tax levy. (1993) *(Bond & Interest (Indebtedness)* |
| ~~72-7056~~ | ~~137~~ | Repealed 1992. |
| ~~72-7072~~ | ~~337~~ | Repealed 1992. |
| 72-7104 | *** | Receiving district takes property in territory transferred; assumption of bond debt; tax levy. (~~1967~~ 1979) (*****) |
| 72-7107 | *** | Same; judgments; tax levy, use of proceeds. (1979) (*****) |
| ~~72-8151~~ | *** | ~~U.S.D. 333 purchase of school facility; tax levy, use of proceeds. (1979) (*****)~~ Repealed 2003 |
| ~~72-8152~~ | *** | ~~Same; bond issue in lieu of tax levy. (1979) (*****)~~ Repealed 2003 |
| ~~72-8159~~ | *** | ~~Supplemental capital outlay levy in certain school district; tax levy, use of proceeds; procedure. (1979) (*****)~~ Repealed 2003 |
| 72-8203b | 301 | School district funds; temporary cash deficits; limited authority for issuance to temporary notes and tax levies. (1973) *(Temporary Notes)* |
| 72-8209 | 205 | Judgments against school districts; tax levy, use of proceeds. (~~1979~~ 2003) *(Judgments)* |
| 72-8801 | 043 | Capital outlay levy, use of proceeds; procedure; protest; petition and election; definitions. (~~1991~~ 2005) *(Capital Outlay (Schools))* |
| 72-8803 | 043 | Capital outlay fund established. (~~1979~~ 1991) *(Capital Outlay (Schools))* |
| 73-401 | 169 | Memorials by counties and cities; bonds. (1951) *(Memorials)* |
| 73-402 | 169 | Same; petition and election; tax levy, use of proceeds. (1979) *(Memorials)* |
| 73-404 | 169 | Same; bond issue; tax levy. (1923) *(Memorials)* |
| 73-406 | 169 | Same; tax levy without issuance of bonds, use of proceeds. (1979) *(Memorials)* |
| 73-407 | 171 | Same; trustees; special fund for maintenance of memorial; tax levy, use of proceeds; lease of building. (1999) *(Special Memorial Fund)* |
| 73-427 | 171 | County memorials and monuments; tax levy, use of proceeds. (1979) *(Special Memorial Fund)* |
| 73-436 | *** | Additional bonds for memorial building; tax levy for sinking fund; investment. (1977) (*****) |
| 73-1102 | *** | Recreation facilities for soldiers; tax levy. (1979) (*****) |
| 74-4920 | 113 | Employer contributions; determination and payment; tax levies, use of proceeds; triennial report to legislature on participating service costs and rates of contribution; delinquent payments and interest, setoff against. (~~1995~~ ~~2005~~ 2008) *(Kansas Public Employee Retirement System)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 74-4967 | 115 | Employer contributions; determination and payment; tax levy, use of proceeds; employee benefits contribution fund. (~~1993~~ 2004) *(Kansas Police & Fire)* |
| 74-5057 | 145 | Loans to local governments for infrastructure improvement projects; sources of loan repayment revenue, disposition; bonded indebtedness limitation exemptions. (1990) *(Infrastructure Improvement Projects)* |
| 75-2551 | 224 | Same; finance; cash basis and budget laws applicable; tax levy authorized. (1983) *(Library) (Library Board Appropriation)* |
| 75-6110 | 203 | Liability of governmental entities for damages caused by employees acts or omissions; costs for defense of municipalities or its employees; special liability expense fund, establishment and maintenance; tax levy. (~~1990~~ 2003) *(Special Liability Expense (Tort Claims))* |
| 76-326a | 143 | Geological survey tax levy, use of proceeds. (1999) *(Geological Survey)* |
| 76-3a07 | *** | Same; annual tax levy by city of Wichita after approval of proposition; use of proceeds; additional levy, when; bond and tax levy limitation laws inapplicable. (1963) (*****) |
| 76-6b01 | 033 | Annual tax levy for institutions of higher education; apportionment; proceeds to state treasurer; disposition. (1983) *(Building (Kansas Educational))* |
| 76-6b04 | 035 | Tax levy for state institutions for caring for certain persons and children. (1990) *(Building (State Institutional))* |
| 76-6b09 | 036 | Tax levy for state correctional institutions; proceeds credited to correctional institutions building funds; use. (1990) *(Building (Kansas Correctional))* |
| 76-6b11 | 142 | Tax levy for state funds. (2003) (*State General Fund*) |
| 79-1482 | 013 | Statewide reappraisal of real property; tax levy to pay costs of reappraisal. (1990) *(Reappraisal)* |
| 79-1808 | 289 | Special fund to pay special assessments on real estate owned by taxing unit or municipality; tax levy, use of proceeds. (1979) *(Special Assessments)* |
| 79-1945 | 135 | Authority for counties to levy. (1999) *(General)* |
| 79-1946 | 135 | Board of County Commissioners to set levy annually for current expenses and payment on bonds issued under 12-1774; increase by certain counties. (1999) *(General)* |
| | ~~277~~ | Repealed 1999~~. Session Law Ch. 154. New Sec. 72 will replace this statute) *(County Road & Bridge)*~~ |
| | ~~077~~ | Repealed 1999 ~~Session Law Ch. 154, New Sec. 72 will replace this statute) *(Home for Aged)*~~ |
| | ~~135~~ | Repealed 1999 Session ~~Law Ch. 154, New sec. 72 will replace this statute) *(General)*~~ |
| | ~~135~~ | Repealed 1999 ~~Session Law Ch. 154, New Sec. 72 will replace this statute) *(General)*~~ |
| | ~~135~~ | Repealed 1999 ~~Session Law Ch. 154, New Sec. 72 will replace this statute) *(General)*~~ |
| 79-1950a | 197 | General and special improvement levies in lieu of bond issues in certain cities of first class. (1967) *(Generals & Special Improvement)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 79-1950b | 199 | Special improvement fund in cities of more than 200,000; tax levies; reimbursement; budget requirements. (1967) *(Special Improvement)* |
| | ~~135~~ | Repealed 1999 ~~Session Law Ch. 154. New Sec. 72 will replace this statute~~) ~~*( General)*~~ |
| | ~~135~~ | Repealed 1999 ~~Session Law Ch. 154, New Sec. 72 will replace this statute)~~ ~~*(General)*~~ |
| | ~~135~~ | Repealed 1999 ~~Session Law Ch. 154, New Sec. 72 will replace this statute)~~ ~~*(General)*~~ |
| 79-1962 | 133 | Authority for townships to levy taxes. (1999) *(Fire Protection)* |
| | 135 | Governing body of any township is authorized and empowered to levy taxes for the general fund and other township purposes. Taxes for road & noxious weed purposes shall be levied only on property located outside of incorporated cities. (1999) *(General)* |
| | 217 | *(Library Maintenance)* |
| | 251 | *(Parks & Cemeteries)* |
| | 259 | *(Prairie Dog (Personal & Real Estate))* |
| 79-2005b | 225 | Taxes paid under protest; disorganization of taxing district; no-fund warrants; tax levies. (1971) *(No-Fund Warrants)* |
| 79-2938 | 225 | No-fund warrants for shortages in revenue, when; procedure; limitation of amount; notice and hearing; protests; tax levy to pay. (1989) *(No-Fund Warrants)* |
| 79-2939 | 225 | No-fund warrants for emergencies, when; procedure; limitation of amount; notice and hearing; protests; tax levy to pay. (~~1989~~ 2008) *(No-Fund Warrants)* |
| 79-2941 | 225 | Warrants for emergencies, when; procedure; limitation of amount; notice and hearing. (~~1989~~ 2008) *(No-Fund Warrants)* |
| 79-2942 | 225 | Same; tax levy to pay. (1941) *(No-Fund Warrants)* |
| 79-2951 | 225 | No-fund warrants for emergencies in certain cities of second class, when; procedure; limitation of amount; notice and hearing; protests; tax levy to pay. (~~1989~~ 2008) *(No-Fund Warrants)* |
| 79-4001 | 221 | General improvements for library purposes; tax levy, use of proceeds; election required. (1979) *(Library Special Improvement)* |
| ~~79-5032~~ | ~~194~~ | ~~Same; tax levies not considered or included in computing aggregate levy limit. ( Amended 1999 Session Law Ch. 147, Sec. 86)~~ ~~*(Hospital Board Appropriation)*~~ ~~*Reference 75-2551*~~ Expired 1999 |
| 80-115 | 027 | Tax levies for special fund for township hall; use of moneys. (1999) Limitation removed. *(Building)* |
| 80-119 | 225 | Same; tax levies to pay warrants; issuance, registration, redemption and form of warrants. (~~1999~~ 2008) Limitation removed. *(No-Fund Warrants)* |
| 80-808 | 225 | Carnegie Libraries; warrants for repair and reconstruction. (~~1999~~ 2008) *(No-Fund Warrants)* |
| 80-903 | 251 | Tax levies for bonds and interest and for expenses and improvements. (1999) Limitation removed. *(Parks & Cemeteries)* |
| 80-907 | 045 | Same; tax levy for sinking fund; limitation. (1923) *(Cemetery)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 80-908 | 055 | Same; cooperation by cities of second or third classes; petition; ordinance; tax levy. (1923) *(Joint Cemeteries)* |
| | 233 | *(Joint Parks)* |
| 80-919 | 027 | Same; election; site; erection; tax levy, limitation. (1923) *(Building)* |
| 80-923 | 055 | Board of trustees of joint township parks or cemeteries; tax levies. (1937) *(Joint Cemeteries)* |
| | 233 | *(Joint Parks)* |
| 80-932 | 051 | Tax levy for care and maintenance of certain cemeteries. (1999) Limitation removed. *(Cemetery Maintenance)* |
| | 045 | *(Cemetery)* |
| 80-938 | 051 | Tax levy for care and maintenance of certain cemeteries; election upon petition. (1975) *(Cemetery Maintenance)* |
| 80-939 | 247 | Recreational facilities; election; tax levies. (1975) *(Recreation)* |
| 80-1103 | *** | Same; tax levy to pay floating indebtedness, limitation; warrants. (~~1923~~ 2008) (*****) |
| 80-1203 | 257 | Same; report of expense to county commissioners; tax levy. (~~1903~~ 1923) *(Prairie Dog (Real Estate only))* |
| 80-1413 | 269 | Tax levies for funds to improve township roads; election. (1980) *(Special Road)* |
| 80-1413a | *** | Validation of election to levy tax; Monmouth township, Shawnee county. (1983) (*********) |
| 80-1413b | *** | Same; Rossville township, Shawnee County. (1983) (*****) |
| 80-1413c | *** | Same; Mission township, Shawnee County. (1983) (*****) |
| 80-1417 | *** | Joint township hall by certain townships and cities of third class; petition to city; contract; tax levies. (1999) Limitation removed. (********) |
| 80-1429 | *** | Tax levy for flood control in certain townships; election. (1978) (*******) |
| 80-1503 | 133 | Fire departments maintained with counties; tax levies, use of proceeds; election, when. (1999) Limitation removed. *(Fire Protection)* |
| 80-1509 | 133 | Same; tax levies. (1999) Limitation removed. *(Fire Protection)* |
| 80-1514b | 225 | Same; issuance of bonds and no-fund warrants. (1979) *(No-Fund Warrants)* |
| 80-1520 | 133 | Fire districts in certain townships; tax levies for operation and maintenance; notice of increased levy; petition, election. (1973) *(Fire Protection)* |
| 80-1522 | 131 | Purchase of fire-fighting apparatus by certain townships; resolution; bonds; election; tax levies. (1953) *(Special Law Enforcement, Ambulance and/or Fire Fighting Equipment)* |
| 80-1533 | 133 | Same; tax levies. (1959) *(Fire Protection)* |

| K.S.A. | SAC | Description |
|---|---|---|
| 80-1535 | 131 | Townships and cities of third class in certain counties authorized to purchase fire truck and equipment; garage; no-fund warrants; tax levies. (1961) *(Special Law Enforcement, Ambulance and/or Fire Fighting Equipment)* |
| | 225 | *(No-Fund Warrants)* |
| 80-1537 | 133 | Same; tax levies; aggregate levy limitations inapplicable. (1999) Limitation removed. *(Fire Protection)* |
| 80-1546 | 133 | Tax levies; limitation; use of proceeds; protest and election, when. (1986) *(Fire Protection)* |
| 80-1551 | *** | Same; tax levy for payment of outstanding indebtedness; duty of county clerk. (1967) (*****) |
| 80-1553 | *** | Same; certain tax levies prohibited; powers and duties of consolidated district (1967) (*****) |
| 80-1554 | *** | Territory of township becoming part of two or more districts; transfer of unexpended balance from tax levy. (1968) (*****) |
| 80-1605 | *** | Contracts to supply water; tax levies for rental of fire hydrants and water. (1941) (*****) |
| 80-1608 | *** | Tax levies for principal and interest on bonds where deficiency in revenue; limitation on bonds outstanding; provisions governing township where state institution located. (1958) (*****) |
| 80-1806 | *** | Tax levy to pay township or townships of urban class share of registration and election expense. (1999) Limitation removed. (*****) |
| 80-1903 | 133 | Fire Department; tax levies; use of proceeds. (1999) Limitation removed. *(Fire Protection)* |
| 80-1909 | 027 | Bonds for buildings and equipment; election; tax levy limitations not to apply, when; election expenses. (1999) Limitation removed. *(Building)* |
| | 131 | *(Special Law Enforcement, Ambulance and/or Fire Fighting Equipment)* |
| 80-1910 | *** | Bond issues; tax levies authorized. (1978) (*****) |
| 80-1912 | *** | Purchase of fire fighting equipment and housing thereof; tax warrants; petition; tax levies. (1970) (*****) |
| 80-1916 | 133 | Same; creation and operation of fire department; tax levies. (1999) Limitation removed. *(Fire Protection)* |
| 80-1918a | 133 | Township fire department in counties over 175,000 and assessed valuation not more than $225,000,000; tax levy for fire department buildings and facilities; election. (1971) *(Fire Protection)* |
| 80-1920 | *** | Fire departments in townships in certain counties; creation; procedure; warrants for equipment and facilities; tax levies. (1999) Limitation removed. (*****) |
| 80-1921 | 133 | Same; operation and maintenance; tax levies; tax levies for additional equipment in certain townships; petition; election. ~~(1999~~ 2004) Limitation removed. (*Fire Protection)* |
| 80-1924 | *** | Same; tax levies. (1999) Limitation removed. (*****) |

| K.S.A. | SAC | Description |
|---|---|---|
| 80-2007 | *** | Appraisers to determine value for assessment; complaints; notice and hearing; notice of amount levied; limitation of action. (1941) (*****) |
| 80-2012 | *** | Lateral sewer districts; petition or resolution; election; tax levies and special assessments; bonds. (1953) (*****) |
| 80-2021 | *** | Annual tax levies; transfer of unexpended funds, when. (1999) Limitation removed. (*****) |
| 80-2022 | *** | Territory taken into city; bond liability; operation of sewage disposal plant in territory annexed. (1957) (*****) |
| 80-2026 | *** | Completion of certain improvement projects after territory taken into city; bonds; tax levies. (1957) (*****) |
| 80-2028 | *** | Same; finding of inadequacy; notice; issuance of bonds; election, when; limitations; tax levies. (1975) (*****) |
| 80-2029 | *** | Same; general obligation bonds; special assessments revenue bonds; conditions. (1961) (*****) |
| 80-2201 | 263 | Acquisition of land for disposal of refuse in certain townships over 7,500; tax levies; garbage and trash fund. (1999) Limitation removed. *(Garbage & Trash)* |
| 80-2204 | 263 | Disposal of garbage, rubbish and trash by certain townships; eminent domain; bonds; tax levies; agreements. (1999) Limitation removed. *(Garbage & Trash)* |
| 80-2205 | 263 | Operation of solid waste disposal site by certain townships; tax levy; solid waste disposal fund; protest petition; election; when. (1978) *(Refuse)* |
| 80-2505 | *** | Same; transfer of hospital, property and funds to district. (1984) (Transfer fund) |
| 80-2513 | 026 | Same; bonds; election; use of proceeds; debt limitation. (1984) (Hospital Bldg Fund) |
| 80-2516 | 187 | Same; levy for hospital; limit; increase in levy; election required; distribution of tax revenue. (1984) *(Hospital)* |
| 80-2518 | *** | Hospital districts; hospital moneys; gifts and other donation; investment of moneys; financial records; transfer of moneys or property to not-for-profit corporation. (~~1985~~ 2003) (*****) transfer fund?? |
| 80-2519 | 225 | Same; no-fund warrants; procedure; election; limitation. (1984) *(No-Fund Warrants)* |
| 82a-308 | 351 | Same; expenses and damages; tax levy, use of proceeds. (1980) *(Stream Maintenance)* |
| 82a-1425 | 353 | Weather modification programs; tax levy, use of proceeds; protest petition and election. (1990) *(Weather Modification)* |

| Statutory Authority Code<br>3-digit numeric | Fund Name<br>10-digit alpha | Fund Name & K.S.A. |
|---|---|---|
| ***ADULT EDUCATION*** | | |
| 001 | ADULT ED | Adult Education (71-617; 72-4523) |
| ***AIRPORT*** | | |
| 003 | AIRPORT | Airport (3-113; 3-113a; 3-114; 3-307; 3-310; 3-316) |
| 005 | AIRPT SPEC | Airport (Special) (3-121) |
| 007 | AIRPT AUTH | Airport Authority (27-322; 27-333) |
| ***AMBULANCE*** | | |
| 009 | AMBULANCE | Ambulance Service (65-6113) |
| 010 | AMBULANCE DIST | Ambulance District (65-6118) |
| ***APPRAISER*** | | |
| 011 | CO APPR C | County Appraiser (Appraiser Cost) (19-436) |
| 013 | REAPPRSL | Reappraisal (79-1482) |
| ***ARTS PROGRAM*** | | |
| 015 | ARTS PROGR | Arts Program (19-26,100) |
| ***BANK*** | | |
| 019 | DPS BNK FL | Depository Bank Failure (19-2635; 19-2636) |
| ***BONDS*** | | |
| 021 | BOND/INTRS | Bond & Interest (Indebtedness) (10-113;10-119; ~~12-2304~~ Repealed 1995; 12-2706; 12-2719; 12-3402; 13-1024b; ~~13-2520; 13-2541~~Repealed 1998;19-2637; 19-2801;19-2818; 19-2823; 19-2838; 19-2845; 19-2874; 19-3508; 24-621; 27-334; 72-6761) |
| 023 | BND/INT SP | Bond & Interest (Special) (2-1907b; 2-2007; 12-1303; 12-1774; 12-1775~~; 12-2120~~ Repealed 1995~~; 13-2702~~ Repealed 1998; 14-602; 14-6,110; 15-914; 15-915; 19-241; 19-15,123; 19-2803; 19-3622; 19-3903; 19-3905; 19-15,125; 48-305; 48-309) |
| 025 | MU UNIV BD | Municipal University Bonds (13-13a23) |
| 026 | HOSP BD | Hospital Bldg. Bonds (14-6,108, 80-2513) |
| ***BUILDING*** | | |
| 027 | BUILDING | Building (19-1561; 19-1572c; 19-1573; 19-1574; 19-1579; 19-15,123; 19-15,124;19-15,142; 80-115; 80-919; 80-1909) |
| 029 | BLDG SPECL | Building (Special) (12-1737; 19-15,116; 19-15,125) |
| 031 | BLDG C I R | Building (Capital Improvement Reserve) (12-1,118; 19-119, 19-120) |
| 033 | BLDG KS ED | Building (Kansas Educational) (76-6b01) |
| 035 | BLDG STINS | Building (State Institutional) (76-6b04) |
| 036 | BLDG COR | Building (Kansas Correctional) (76-6b09) |
| 037 | BLDG MN HL | Building & Facilities Mental Health (19-4004) |
| 038 | COMM BLDG | Community Building (District) (15-11b10; 15-11b11; 15-11b12) |

***CAPITAL OUTLAY***

| | | |
|---|---|---|
| 039 | CAPTL OUTL | Capital Outlay (3-317; 71-501) |
| 041 | CAP IMP RS | Capital Improvement Reserve (12-1,118) |
| 043 | CAP OUT SC | Capital Outlay (Schools) (72-8801; 72-8803) |

***CEMETERY***

| | | |
|---|---|---|
| 045 | CEMETERY | Cemetery (12-1403; 12-1405; 15-1015; 80-907; 80-932) |
| 047 | CEMTY LAND | Cemetery Land (12-1407; 14-1007b; 17-1355) |
| 049 | CEMTY IMP | Cemetery Improvement (12-1414; 17-1355) |
| 051 | CEMT MAINT | Cemetery Maintenance (14-1052; 17-1330; 17-1344; 17-1365; 17-1369; 17-1370; 19-3105; 80-932; 80-938) |
| 053 | CEMTY ABND | Cemetery Abandoned (19-3106; 19-3107) |
| 055 | JOINT CEMT | Joint Cemeteries (15-1017; 15-1019; 80-908; 80-923) |
| 057 | PRPTL CARE | Perpetual Care (~~13-14c08~~)Repealed 1998 |
| 059 | CEMTY ROAD | Cemetery Road (17-1336) |

***CHILD CARE***

| | | |
|---|---|---|
| 061 | SP CHIC C | Special Child Care Center (12-4801; 12-4802) |

***CONSERVATION***

| | | |
|---|---|---|
| 063 | SOIL CONSR | Soil Conservation(District or co. general) (2-1907b) |

***DISTRICT COURT***

| | | |
|---|---|---|
| 065 | DIST COURT | District Court (20-158; 20-349) |

***DRAINAGE-Storm***

| | | |
|---|---|---|
| 067 | STORM DRNG | Storm Drainage (13-10,130; 13-10,131; 13-10,132; 19-27,133; 24-108; 24-132 |

***DRAINAGE***

| | | |
|---|---|---|
| 068 | DRNG | Drainage (district); (24-108; 24-132; 24-219; 24-407; 24-168; 24-618 ; 24-634) |

***ECONOMIC DEVELOPMENT***

| | | |
|---|---|---|
| 069 | ECONIC DEV | Economic Development (19-4102) |

***ELDERLY***

| | | |
|---|---|---|
| 071 | SV PRG ELD | Service Program for the Elderly (12-1680) |
| 073 | HOME AGED | Home for the Aged (12-4901; 19-2106; 19-2106b; 19-2106e; 19-2107; 19-2122) |
| 075 | HA MNT RPR | Home for the Aged (Maintenance & Repair) (12-4906; 19-2106a) |
| 077 | HOME FOR A | Home For Aged ( Repealed) |

***ELECTION***

| | | |
|---|---|---|
| 079 | EL EXP/COM | Election Expense (Election Commission) (19-3435a) |
| 081 | EL EX WO/C | Election Expense (County without Election Commission) (Direct/Indirect) (25-120) |
| 083 | El EX DIR | Election Expense (Direct) (25-2201a) |
| 085 | VOTG MACHS | Voting Machines (25-1315; 25-4407) |

***EMERGENCY***

| | | |
|---|---|---|
| 087 | EMERGY EXP | Emergency Expense (19-236) |
| 089 | CIVIL DFNS | Civil Defense (19-236a) |
| 091 | FLOOD CNTR | Flood Control (12-646a; 14-713; 19-3305; 19-3307) |
| 093 | FLD DMG RP | Flood Damage Repair (13-10,141; 13-10,142) |
| 095 | EMG MED SR | Emergency Medical Service (65-6113; 65-6115) |
| 096 | EMGMEDSRRS | Emergency Medical Service Reserve (12-110d) |

***EMPLOYEE BENEFITS***

| | | |
|---|---|---|
| 097 | EMP BNF CN | Employee Benefit Contribution (12-16,102) |
| 098 | EMP BNF | Employee Benefit Contr. (Library) (12-16,102) |
| 099 | CITY PENSN | City Pension (13-14,100) |
| 101 | CI RETR SY | City Retirement System (13-14,107) |
| 103 | PL FIR PNS | Police and Fire Pension (13-14a02; 13-14a05) |
| 105 | POL FI PNS | Police and Fire Pension (14-10a02; 14-10a05) |
| 107 | SOCL SECR | Social Security (40-2305) |
| 109 | WRKRS CMPN | Worker's Compensation (44-505c) |
| 111 | UEMP INS B | Unemployment Insurance Benefit (44-710e) |
| 113 | KPERS | Kansas Public Employee Retirement System) (74-4920) |
| 115 | KS PL FIRE | Kansas Police & Fire (74-4967) |
| 116 | SCH RETIRE | School Retirement (72-17,113) |

***EXTENSION***

| | | |
|---|---|---|
| 117 | CO EXTN CN | County Extension Council (2-610; 2-620; 2-625) |
| 118 | JT CO EXTN | Joint County Extension (2-623) |

***FAIR***

| | | |
|---|---|---|
| 119 | SPECL FAIR | Special Fair (2-129) |
| 121 | CO FRE FAIR | County Free Fair (Brown County second & third Class Cities & Certain Other Counties) (2-129c; 2-129e; 2-129g; 2-129i; 2-142) |
| 123 | FAIR BLDGS | Fair Buildings (2-131a; 2-131b; 2-131c; 2-131d) |
| 125 | CO FREE FR | County Free Fair (2-132) |
| 127 | FAIR BLDGS | Fair Buildings (2-145a) |
| 129 | FAIR PREMS | Fair Premiums (2-301; 19-1561b) |
| 130 | FAIR | Fair (Shawnee County) (2-162) |

***FIRE***

| | | |
|---|---|---|
| 131 | SP LEAFF E | Special Law Enforcement, Ambulance and/or Fire Fighting Equipment (12-110b; 80-1522; 80-1535; 80-1909) |
| 133 | FIRE PROTN | Fire Protection (13-7,101; 19-2717; 19-2765; 19-3601b; 19-3610; 19-3612d; 19-3612e; 19-3622; 19-3626; 19-3629; 31-303; 79-1962; 80-1503; 80-1509; 80-1520; 80-1533; 80-1537; 80-1546; 80-1903; 80-1916; 80-1918a; 80-1921; 80-1533) |

***GENERAL***

| | | |
|---|---|---|
| 135 | GENERAL | General (All districts with authority to levy could have General Fund) (10-1116a(b);12-101a; 24-1219; 79-1945; 79-1946; ~~79-1951~~ Repealed 1999; 79-1962) |
| 136 | DECENROLL | Declining Enrollment (72-6451) |
| 137 | GENRL SCHL | General (Schools) (72-6431) (~~72-7056~~) Repealed 1992 |
| 138 | GENRL SUPP | General Fund (School) Supplemental (10-1116a(b);72-6433; 72-6435; 72-6441) |
| 139 | GENRL CC | Community College General (71-204) |
| 140 | GENRL COST | Cost of Living Fund (weighting) (72-6449) |

| | | |
|---|---|---|
| 141 | GENRL MU | Municipal Universities General (13-13a18) |
| 142 | GENRL ST | General Fund (State) (~~HB2397 New Section 11,~~76-6b11) |

***GEOLOGICAL SURVEY***

| | | |
|---|---|---|
| 143 | GEOLGL SUR | Geological Survey (76-326a) |

***GOLF COURSE (COUNTY)***

| | | |
|---|---|---|
| 144 | CAPTL IMP | Capital Improvements (19-27,156) |

***GOVERNMENTAL INFRASTRUCTURE PROJECT LOANS***

| | | |
|---|---|---|
| 145 | INFA IMP | Infrastructure Improvement Projects (74-5057) |

***GRASSHOPPER CONTROL***

| | | |
|---|---|---|
| ~~147~~ | ~~GRSHPR CNT~~ | ~~Grasshopper Control (19-2412)~~ Repealed 1995 |

***HEALTH***

| | | |
|---|---|---|
| 149 | SER PHY HP | Service for Physically Handicapped) (19-2698) |
| 151 | MNTL RETRD | Mental Retardation (19-4004; 19-4007; 19-4011) |
| 153 | CO HLTH PU | County Health (Public) (65-204) |
| 155 | HLTH & SAN | Health and Sanitation (65-208) |
| 157 | SP MN HL C | Special Mental Health Clinic (65-211; 65-212) |
| 159 | MNTL HLTH | Mental Health (19-4007; 19-4011; 65-215) |
| 161 | SP ALC/DRG | Special Alcohol & Drug Program (65-4060) |
| 163 | MULTI CO H | Multi-County Health (65-205) |

***HISTORICAL***

| | | |
|---|---|---|
| 165 | HISTRL SOC | Historical Society (12-1661; 19-2651) |
| 167 | HISTRL MUS | Historical Museum (12-1684; 12-1688) |
| 169 | MEMORIALS | Memorials (73-401; 73-402; 73-404; 73-406) |
| 171 | SP MMRL FD | Special Memorial Fund (73-407; 73-427) |

***HOME***

| | | |
|---|---|---|
| 173 | PARENTL HM | Parental Home (38-507) |
| 174 | COUNTY HOME | County Home (39-714) |
| 175 | JUVNLE FRM | Juvenile Farm (38-513) |
| 177 | JVFR/DTH | Juvenile Farm/Detention Home (38-504; 38-523; 38-533; ~~38-556~~ Repealed 1994)) |
| 179 | PD/JHS/YC | Parental Detention or Juvenile Homes, Schools or Youth Centers (38-537) |
| 181 | YUTH CMP/H | Youth Camp or Home (38-546) |
| 182 | YUTH CAMPH SPECIAL | Youth Camp or Home Special Fund (38-548) |

***HOME RULE***

| | | |
|---|---|---|
| 183 | HOME RULE | County Home Rule (19-101; 19-101d) |
| 185 | HOME RUL | City Home Rule (Kansas Constitution, Article 12, Sec. 5; 12-137) |

***HOSPITAL***

| | | |
|---|---|---|
| 187 | HOSPITAL | Hospital (12-183, city; 13-14b12, 1st class city; 14-696, 2nd class city; 80-2516) |
| 189 | HSP MT/IMP | Hospital Maintenance & Improvement (14-640d; 19-4606) |
| 191 | CO HOSPTL | County Hospital (19-4601,definitions-levy setting fund is 19-4606)) |
| 193 | CO HOSPITAL | County Hospital (39-416) |
| 194 | HOSP BD AP | Hospital Board Appropriation (~~79-5032~~)Expired 1999 |

***IMPROVEMENT***

| | | |
|---|---|---|
| 195 | SPL IMPRMT | Special Improvement (12-6a13; 12-17,102; 13-10,140) |
| 197 | GEN/SP IMP | Generals & Special Improvement (79-1950a) |
| 199 | SPCL IMPR | Special Improvement (79-1950b) |
| 200 | IMPR DISTRICT | Improvement District (19-2765; 19-2786i) |

***INDUSTRY***

| | | |
|---|---|---|
| 201 | INDSTRL FD | Industrial Development Fund (12-1617h; 12-1617i; 19-3817) |

***INSURANCE***

| | | |
|---|---|---|
| 203 | SP LIAB EX | Special Liability Expense (Tort Claims) (75-6110) |

***IRRIGATION***

| | | |
|---|---|---|
| 380 | IRRIGATION DIST | Irrigation District (42-365; 42-377) |

***JUDGMENTS***

| | | |
|---|---|---|
| 205 | JUDGMENTS | Judgments (72-8209; ) |

***LAW ENFORCEMENT***

| | | |
|---|---|---|
| 207 | SP LAW ENF | Special Law Enforcement (12-110b;12-11a01; 12-11a02) |
| 209 | SP LAW EN | Special Law Enforcement (12-11a09) |
| 211 | SP LAW E | Special Law Enforcement (12-11a03) |
| 213 | CN LAW ENF | Consolidated Law Enforcement (19-4421; 19-4442; 19-4443; 19-4485) |
| 215 | POLICE | Police (19-807d; 19-2765; 19-2786h) |

***LIBRARY***

| | | |
|---|---|---|
| 217 | LIBR MAINT | Library Maintenance (12-1215; 12-1216; 12-1220; 12-1234; 12-1237; 12-1247; 12-1267;12-1276 79-1962) |
| 219 | LIB SP BLD | Library Special Building (12-1257) |
| 221 | LIB SP IMP | Library Special Improvement (79-4001) |
| 222 | CONTR LIBR | Contract for Library Service (12-1230) |
| 223 | LIBR BLDG | Library Building (12-1254; 12-1259; 12-1270) |
| 224 | LIBR BD AP | Library Board Appropriation (75-2551) |

***NEIGHBORHOOD REVITALIZATION***

| | | |
|---|---|---|
| 401 | NGHBHD REVIT | Neighborhood Revitalization (12-17,118) |

***NO-FUND WARRANTS***

| | | |
|---|---|---|
| 225 | NO-FND-WAR | No-Fund Warrants (2-131e; 12-6a17; 12-1667; 12-3206; 12-3805; 15-113; 17,1374; 19-1583; 19-15,101; 19-15,103; 19-15,106; 19-3505a; 19-3533; 19-2653; 19-4420; 19-4442; 19-4626; 20-626; 24-133; 24-665; 24-1219; ~~68-579~~ Repealed 2004; 68-1227; 72-4142; 17-1374; 79-2005b; 79-2938; 79-2939; 79-2941; 79-2942; 79-2951;80-119; 80-808; 80-1514b; 80-1535; 80-2519) |

***PARKS & RECREATION***

| | | |
|---|---|---|
| 227 | PARK | Park (~~13-2544~~) Repealed 1998 |
| 229 | PARK MAINT | Park Maintenance (~~13-2507; 13-2541~~;Repealed 1998; 14-538; 19-2876) |
| 231 | PARK RD MT | Park Road Maintenance (15-913) |
| 233 | JOINT PRKS | Joint Parks (80-908; 80-923) |
| 235 | GOLF COURS | Golf Course (19-27, 156) |

| | | |
|---|---|---|
| 237 | PARKS/RECR | Parks & Recreation (12-1932; 19-2801; 19-2871; 19-2871a) |
| 239 | C LK/PK IM | City Lake & Park Improvements (19-2833a) |
| 241 | YU CN/RC G | Youth Center & Recreation Grounds (19-3901; 19-3903) |
| 243 | YUTH SR BU | Youth Service Bureau (19-3905) |
| 245 | P YU RES F | Public Youth Residential Facilities (38-554; 38-555) |
| 247 | RECREATION (Benefits) | Recreation (12-1927; 12-1928; 12-1933; 80-939) |
| 249 | CON CT/SP | Convention Center & Sports Arena Complex ~~(13-14,112~~) Repealed 1998 |
| 251 | PKS & CEMT | Parks & Cemeteries (79-1962; 80-903) |
| 253 | CO LK REC | County Lake and Recreational Grounds (19-2803e) |
| 254 | CO BRD OF PK COMM | County Board of Park Commissioners (19-2855) |
| ***PARKING*** | | |
| 255 | PRKG FUNDS | Parking Funds (13-1379) |
| ***PRAIRIE DOG*** | | |
| 257 | PRAIRIE DG | Prairie Dog (Real Estate only) (80-1203) |
| 259 | PRAIRIE DO | Prairie Dog (Personal & Real Estate) (79-1962) |
| ***REFUSE*** | | |
| 261 | REFUSE SER | Refuse Service (12-2104; ~~12-2120~~ Repealed 1995) |
| 263 | GARB/TRASH | Garbage & Trash (65-3410; 80-2201; 80-2204; 80-2205) |
| ***ROAD*** | | |
| 265 | SP RD/BRDG | Special Road & Bridge (68-151n; 68-559a) |
| 267 | RR HWY SYS | Rural Highway System (68-596) |
| 269 | SP ROAD | Special Road (68-709; 80-1413) |
| 271 | BRIDGE | Bridge (68-1103) |
| 273 | SP BRIDGE | Special Bridge (68-1135) |
| 275 | CNTY ROADS | County Roads (68-5,100; 68-706) |
| 277 | CO RD/BRDG | County Road & Bridge (68-151g; 68-5,101~~;~~ ~~79-1947~~ Repealed 1999) |
| 279 | HWY CON LK | Highway Connecting Links (68-582) |
| 281 | ROAD | Road (68-518c) |
| ***SALARY*** | | |
| 283 | SALARY | Salary (28-716) |
| ***SEWAGE*** | | |
| 285 | SEWAGE DST | Sewage Disposal (12-630a; 12-631; 12-631 I; 12-631x; 13-1018j; 19-27a09(sewer district, service charge)) |
| ***SOIL*** | | |
| 287 | SOIL DRFTG | Soil Drifting (2-2007) |
| ***SPECIAL ASSESSMENTS*** | | |
| 289 | SPEC ASSMT | Special Assessments (12-6a10; 79-1808) |
| ***SPECIAL LIABILITY –*** | See Insurance | |
| ***SPECIAL SCHOOL*** | | |
| 370 | TECH ED | Technology Education Tax (~~72-3703)~~ Repealed 2003 |

***SPECIAL SERVICES***

| | | |
|---|---|---|
| 291 | SPCL SERVC | Special Services (12-1674) |

***STREET***

| | | |
|---|---|---|
| 293 | SPCL LGHTG | Special Lighting (14-535; 19-2717; ~~68-166~~ Repealed) |
| 295 | STR LIGHTG | Street Lighting (15-712) |
| 297 | ST RPR/MNT | Street Repair & Maintenance (15-733) |

***TAX INCREMENT FINANCING***

| | | |
|---|---|---|
| 299 | TAX INC FI | Tax Increment Financing (12-1775; 12-5250c) |

***TEMPORARY NOTES***

| | | |
|---|---|---|
| 301 | TMPRY NOTE | Temporary Notes (12-1665; 12-1667; 72-8203b) |

***THIRD CLASS CITIES PAYING TOWNSHIP LEVIES***

(Statute quoted reflects authority for township levies to be paid by third class cities. Refer to proper code for statute authorizing fund levy.

| | | |
|---|---|---|
| 303 | TWP AMBUL | Township Ambulance (15-104) |
| 305 | TWP BD/INT | Township Bond & Interest (15-104) |
| 307 | TWP BLDG | Township Building (15-104) |
| 309 | TWP CEMTRY | Township Cemetery (15-104) |
| 311 | TWP EMP BF | Township Employee Benefit (15-104) |
| 312 | TWP EMP L | Township Employee Benefit Library (12-16,102) |
| 313 | TWP FIRE P | Township Fire Protection (15-104) |
| 315 | TWP GENRL | Township General (15-104) |
| 317 | TWP HOSPTL | Township Hospital (15-104) |
| 319 | TWP INSUR | Township Insurance (15-104) |
| 321 | TWP LIBLTY | Township Liability (15-104) |
| 323 | TWP LIBRY | Township Library (15-104) |
| ~~325~~ | ~~TWP OT D T~~ | ~~Township Out District Tuition~~ (~~15-104~~) Expired 6/30/2006 |
| 327 | TWP PARK | Township Park (15-104) |
| 329 | TWP SOC S | Township Social Security (15-104) |

***TRANSPORTATION***

| | | |
|---|---|---|
| 331 | MTRP TRANS | Metropolitan Transit Authority (12-2814) |
| 333 | KC TRANSPR | Kansas City Area Transportation (Kansas & Missouri) (12-2535) |
| 335 | PU TRANSPT | Public Transportation (Transit Systems) (12-803b; 13-3101; 13-3108) |
| 337 | SCHL TRANS | School Transportation (72-7072) (Repealed '92) |

***TUITION***

| | | |
|---|---|---|
| ~~339~~ | ~~OUT DIST T~~ | ~~Out District Tuition~~ (~~71-301a; 71-301(b)~~)Expired 6/30/2006 |
| ~~341~~ | ~~OUT DST TW~~ | ~~Out District Tuition~~ (Washburn) (~~13-13a26~~) Expired 6/30/2006 |

***UTILITY SERVICE***

| | | |
|---|---|---|
| 343 | UTILITY SR | Utility Service Cost (10-1116a; 12-6a17) |

***VOCATIONAL EDUCATION***

| | | |
|---|---|---|
| 345 | VOCATL EDU | Vocational Education (~~72-4424~~) Expired 6/2000 |
| 347 | INTERLOCAL | Interlocal Cooperation (WSU Program Development (12-2907) |

***WATER***

| | | |
|---|---|---|
| 349 | DRNGE MT/R | Drainage Maintenance & Repair (24-121; 24-302; 24-407; 24-512) |
| 351 | STREAM MNT | Stream Maintenance (82a-308) |
| 353 | WATER MODF | Weather Modification (82a-1425) |
| 354 | WATER DISTM | Water District Maintenance (19-3541) |

***WATERSHED***

| | | |
|---|---|---|
| 365 | WATERSHED | Watershed (24-1208, 24-1219) |

***WEED***

| | | |
|---|---|---|
| 355 | NOXUS WEED | Noxious Weed Eradication (2-1318) |
| 357 | CHEM DEF | Chemicals Deficiency (2-1318) |

***ZONING***

| | | |
|---|---|---|
| 361 | ZONING | Zoning (~~19-2911~~) (Repealed 1992) |

# APPENDIX F

**~ Land Use Codes (LUC)**

**~ Land Base Classification System**

**(LBCS) Function Codes**

**Classification Codes**

100 Vacant Residential Land
111 Single Family Residential
112 Duplex
113 Triplex
114 Fourplex
115 Condominium
116 Condominium - Common Element
117 Mobile Home Site (Not Mobile Home Park)
118 Mobile Home Park or Court
119 Garden Apartment - 1 to 3 stories
120 Walk-Up Apartment - 1 to 4 stories
121 Mid-Rise Apartment - 4 to 7 stories, Limited elevator service
122 High-Rise Apartment - 7 stories and over, Full elevator Service
123 Group Quarters - Rooming House
124 Residential Dwelling Converted to Apartments

170 Hotel-Motel with Restaurant
171 Hotel-Motel without Restaurant
172 Hotel-Motel - High-Rise - 5 stories and up
173 Resort Hotel-Motel
174 Health Resort
199 Other Residential Uses N.E.C.

200 Vacant Industrial Land
211 Meat Products - Manufacturing
212 Dairy Products - Manufacturing
214 Grain Mill Products - Manufacturing
215 Bakery Products - Manufacturing
218 Beverage - Manufacturing
229 Textile Mill Products - Manufacturing
236 Leather and Leather Products - Manufacturing
238 Textile Products (Clothing) - Manufacturing
241 Timber - Forest Products - Manufacturing
242 Sawmills and Planing Mills
243 Millwork, Veneer, Plywood, etc. - Manufacturing
259 Furniture and Fixtures - Manufacturing
262 Paper - Manufacturing
265 Paperboard containers and boxes - Manufacturing
271 Newspapers - Publishing and Printing
272 Periodicals - Publishing and Printing
274 Commercial Printing
281 Industrial Chemicals - Manufacturing
282 Plastic Materials, etc. - Manufacturing
283 Drugs - Manufacturing
285 Paints, Varnishes, Lacquers, etc. - Manufacturing
291 Petroleum Refining
292 Paving and Roofing Materials - Manufacturing
319 Rubber Products - Manufacturing
321 Flat Glass - Manufacturing
322 Glass and Glassware - Manufacturing
323 Cement (Hydraulic) - Manufacturing
326 Concrete, Gypsum, and Plaster Products - Manufacturing
327 Cut Stone and Stone Products - Manufacturing
332 Iron and Steel Foundries
333 Steel Fabricating
334 Automobile - Manufacturing
335 Aircraft - Manufacturing
336 Instrument, High Tech - Manufacturing
340 Machinery, Except Electrical - Manufacturing
341 Electrical Equipment - Manufacturing
399 Other Industrial Uses N.E.C.

400 Vacant Transportation, Communication, Utility land
411 Railroad Transportation
422 Motor Freight Transportation
423 Bus Transportation
424 Taxicabs
431 Airports and Flying Fields
441 Marine Terminals
458 Street (Private)
460 Automobile Parking (Open)
461 Automobile Parking Garage
471 Telephone Communications
472 Telegraph Communications
473 Radio Broadcast Studio
474 Television Broadcast Studio
475 Radio and Television (Combined System)
476 Radio - Television - Microwave Transmission Facility
481 Electric Utility
482 Gas Utility
483 Water Utility and Irrigation
484 Sewage Disposal
485 Solid Waste Disposal
486 Salvage - Reclamation Yard
499 Other Transportation, Communication, Utility Uses N.E.C.

500 Vacant Commercial Land
511 Warehouse, Distribution, or Storage Facility
512 Warehouse, Office Strip or complex Combination
513 Warehouse-Retail Combination
514 Warehouse-Office Combination
515 Mini-Storage
516 Cold Storage Facility
517 Truck Terminal - Transit Warehouse
518 Grain Storage (elevator)
521 Lumber Yard - Building Supply Center
522 Nursery - Greenhouse - Garden Center
531 Downtown Row - Type Store
532 Retail Store (Free Standing - Single Use)
533 Strip Store
534 Store - Office and/or Apartment Combination
535 Discount Chain Store
536 Department Store
537 Convenience Store
538 Convenience Retail Center
539 Supermarket (Free-Standing)
540 Neighborhood Shopping Center

541 Community Shopping Center
542 Regional Shopping Center
543 Super Regional Shopping Center

544 Retail condominium Unit
551 Automobile Dealership (Full Service)
552 Automobile Dealership (Car Lot)
553 Mobile Home - Motor Home Dealership
554 Farm Implement Dealership
555 Tractor - Trailer Dealership
556 Marine Dealership
557 Motorcycle Dealership (New and Used)
581 Restaurant (Free Standing)
582 Drive-In Restaurant
583 Fast Food Restaurant (Fanchise or Chain)
584 Bar - Lounge - Disco - Club - Tavern
585 Night Club - Dinner Theater
611 Bank - Saving and Loan (Full Service)
612 Branch Bank - Savings and Loan with Drive-up Facility
613 Bank - Remote Facility Only
624 Funeral Home
631 Office Building - Low Rise - 1 to 4 Stories
632 Office Building - High Rise - 5 Stories and up
633 Strip Office Center - Professional Center
634 Office Condominium Unit
635 Medical - Dental Office
636 Veterinary Office
637 Stockyard
638 Automobile Service Garage
639 Automobile Service Center (National Chain)
640 Full Service Station
642 Self-Service Station
643 Car Wash (Automatic)
644 Car Wash (Self Service)
645 Contract Construction Services
649 Other Commercial Uses N.E.C.

650 Vacant Institutional - Service Land
651 Governmental Offices
652 Post Office
653 Police Station
654 Fire Station
655 Correctional Institution
656 Military Base or Reservation
657 Hospital
658 Surgical Clinic - Health Center
659 Convalescent Home - Nursing Home
660 Cemetery
661 Day Care - Learning Center
662 Preschool - Nursery School
663 Elementary School
664 Junior High School - Middle School
665 High School
666 Junior College
667 College - University
668 Vocational - Trade School
670 Church - Place of Worship
671 Religious School
673 Religious Living Quarters
680 Charitable Institution
681 Civic Club
682 Union Hall
683 Fraternal Institution
692 Social Service Facility
699 Other Institutional - Service Uses N.E.C.

700 Vacant Cultural, Entertainment, Recreational Land
708 Sports Arenas - Playing Fields - Baseball Diamonds
709 Gymnasiums - Dance Schools
710 Health Clubs - Racquetball Clubs
711 Museum
712 Library
713 Art Gallery
714 Zoo - Aquarium
715 Motion Picture Theater
716 Cinema Complex - 2 or more projection screens
717 Legitimate Theater
718 Drive-In Theater
719 Amphitheater
720 Auditorium
721 Race Track
722 Fairground
723 Amusement Park
724 Family Arcade - Game Center
725 Bowling Alley
726 Skating Rink
727 Tennis Court
728 Golf Course with Country Club
729 Golf Course without Country Club
730 Driving Range
731 Miniature Golf
732 Playground
733 Swimming Pool
734 Marina
735 General Recreation Park - Wildlife Reserve
736 Leisure - Ornamental Park
737 Travel Trailer Park
738 Campground
739 Fishing - Hunting Camp
740 Indian Reservations
799 Other Cultural, Entertainment, Recreational Uses N.E.C.
800 Farm - Ranch, Land - No Improvements
811 Ranch with Residential and Farm Improvements
812 Farm - Ranch with Farm Improvements only
813 Feedlot - Commercial Feed Yards
814 Orchards
815 Tree Farms - Nursery - Grass or Turf Farm
816 Poultry Confinement Facility
817 Swine Confinement Facility
818 Cattle Confinement Facility

900 Vacant Resource Production and Extraction Land
911 Metal Ore Mining
912 Coal Mining
913 Crude Petroleum Production
914 Natural Gas Production
915 Quarries - Stone, Gravel, Limestone, Sandstone, etc.
916 Sand Pit
932 Lake
990 Non Severed Mineral Rights
991 Severed Mineral Rights
999 Other Resource Production and Extraction Uses N.E.C.

## Land Use Code (LUC) Conversion to Land Base Classification System (LBCS)

| KSCAMA Land Use Code | LBCS Function Code | Description |
|---|---|---|
| 111 | 1101 | Single-family residence (detached) |
| 112 | 1102 | Duplex |
| 113 | 1103 | Triplex |
| 114 | 1104 | Fourplex |
| | 1105 | Townhouse unit or attached living unit in a multifamily structure |
| | 1120 | Multiple dwelling parcel |
| 115 | 1150 | Apartment unit (e.g. single-family condo unit) |
| 116 | 1155 | Residential common area & support facilities |
| 117 | 1160 | Manufactured home site |
| | 1161 | Manufactured home site in a park or community |
| 118 | 1165 | Manufactured home park |
| 119 | 1170 | Garden apartment complex (1-3 stories) |
| | 1171 | Federally subsidized apartment complex |
| 120 | 1172 | Low -rise (walk-up) apartment |
| 121 | 1175 | Mid-Rise apartment (4-7 stories) |
| 122 | 1176 | High-rise apartment (8+ stories) |
| | 1179 | Single room occupancy housing (converted motel, hotel) |
| 124 | 1180 | Dwelling converted to apartments |
| | 1190 | Temporary residential use (tent, travel trailer, portable shelter) |
| 199 | 1199 | Accessory residential support use (garage, shed) |
| | 1210 | Retirement housing |
| | 1220 | Congregate living facility |
| | 1230 | Assisted-living facility |
| | 1240 | Life care or continuing care services |
| 659 | 1250 | Skilled-nursing services |
| | 1310 | Bed and breakfast inn |
| 123 | 1320 | Rooming and boarding house |
| 171 | 1330 | Hotel / motel |
| 170 | 1331 | Hotel / motel with restaurant |
| 172 | 1332 | Hotel - high-rise (5+ stories) |
| | 1340 | Casino hotel |
| 173 | 1342 | Resort / Dude Ranch |
| 174 | 1344 | Health Spa |
| 649 | 2000 | General sales or services (not elsewhere classified) |
| 531 | 2101 | Downtown row store |
| 532 | 2102 | Retail store |
| 544 | 2103 | Retail unit (within a structure) |
| 538 | 2104 | Convenience retail center |
| 533 | 2105 | Strip store center |
| 540 | 2106 | Neighborhood shopping center |
| 541 | 2107 | Community shopping center |
| 542 | 2108 | Regional shopping center |
| 543 | 2109 | Super regional shopping center |
| 551 | 2111 | Automobile / light truck / RV dealership |
| 553 | 2112 | Mobile home / manufactured housing dealership |
| 557 | 2113 | Motorcycle / ATV dealer |
| 556 | 2114 | Boat / marine craft dealer |
| 640 | 2116 | Auto service station (full service with garage bays) |
| 642 | 2117 | Self-service gas station (may have convenience food mart) |
| 552 | 2118 | Car lot / used car dealership |

| KSCAMA Land Use Code | LBCS Function Code | Description |
|---|---|---|
| | 2121 | Furniture / home furnishings center |
| | 2122 | Hardware / home improvement center |
| 522 | 2123 | Lawn and garden supply / feed store |
| 536 | 2124 | Department store / warehouse club / superstore |
| | 2125 | Big Box Store (electronics / appliances) |
| 521 | 2126 | Lumberyard / building materials store |
| 535 | 2128 | Discount store |
| | 2130 | Durable consumer goods sales and services |
| 539 | 2151 | Grocery store / supermarket |
| 537 | 2152 | Convenience store |
| | 2153 | Specialty food / health food store |
| | 2154 | Fruit and vegetable market |
| | 2161 | Pharmacy / drug store |
| | 2170 | Automotive specialized services |
| 643 | 2171 | Automatic car wash |
| 644 | 2172 | Self-service car wash |
| 639 | 2174 | Automobile service center |
| 638 | 2175 | Service garage / paint shop / detailing |
| | 2176 | Quick lube shop |
| | 2180 | Specialized Retail Center |
| | 2181 | Fashion/specialty shopping center (high-end, fashion-oriented stores) |
| | 2182 | Power center (category-dominated anchors with few small tenants) |
| | 2183 | Theme or festival shopping center (leisure, tourist-oriented, restaurants) |
| | 2184 | Outlet or discount shopping center (manufacturer outlet stores) |
| 611 | 2210 | Bank, credit union or savings institution |
| 612 | 2211 | Branch bank (drive up facility) |
| 613 | 2212 | Bank / ATM kiosk or remote facility |
| 515 | 2321 | Mini-storage warehouse / self-storage |
| | 2331 | Car rental agency |
| 555 | 2332 | Tractor / heavy trucks / trailer, dealership / leasing |
| | 2333 | Recreational goods rental |
| | 2334 | Leasing commercial / industrial machinery and equipment |
| | 2335 | Consumer goods rental |
| 631 | 2401 | General office buildings (1-4 stories) |
| 632 | 2402 | General office buildings (5+ stories) |
| 633 | 2403 | Strip office center |
| 634 | 2404 | Office unit (condo) |
| | 2405 | Office / retail common area and facilities |
| 636 | 2418 | Veterinary office / clinic |
| 581 | 2510 | Full-service restaurant |
| | 2520 | Cafeteria / limited service restaurant |
| 582 | 2521 | Drive-in restaurant |
| 583 | 2522 | Fast food restaurant |
| | 2530 | Snack / nonalcoholic bar |
| 584 | 2540 | Bar / tavern / lounge |
| 585 | 2541 | Night club / dinner theater |
| | 2560 | Caterer / Commissary |
| 460 | 2650 | Parking lot (uncovered) |
| 461 | 2660 | Parking garage (covered) |

| KSCAMA Land Use Code | LBCS Function Code | Description |
|---|---|---|
| | 2721 | Animal shelter / pound |
| | 2722 | Kennel / boarding services |
| 534 | 2800 | Retail / office / apartment combination |
| | 3110 | Food and beverage mfg. |
| 211 | 3111 | Meat products mfg. |
| 212 | 3112 | Dairy products mfg. |
| 214 | 3113 | Grain milling products mfg. |
| 215 | 3114 | Bakery products mfg. |
| 218 | 3115 | Beverage products mfg. |
| | 3120 | Tobacco products mfg. |
| 229 | 3130 | Textile (mill products) mfg. |
| 238 | 3131 | Clothing mfg. |
| 236 | 3140 | Leather and allied products mfg. |
| 241 | 3210 | Wood products mfg. |
| 242 | 3215 | Sawmill |
| 243 | 3216 | Millwork / veneer / plywood mfg. |
| 262 | 3221 | Paper manufacturing |
| 265 | 3222 | Paperboard/cardboard / box mfg. |
| 259 | 3230 | Furniture and related products mfg. |
| 291 | 3311 | Petroleum refining |
| 292 | 3312 | Paving and roofing materials mfg. |
| 319 | 3321 | Rubber products mfg. |
| 285 | 3322 | Paint / varnish / lacquer mfg. |
| 283 | 3323 | Drug / pharmaceutical mfg. |
| 282 | 3324 | Plastic mfg. |
| 281 | 3325 | Industrial chemical mfg. |
| 321 | 3331 | Flat glass mfg. |
| 322 | 3332 | Glass and glassware products mfg. |
| 323 | 3333 | Cement mfg. |
| 326 | 3334 | Gypsum / plaster / concrete products mfg. |
| 327 | 3335 | Cut stone and stone products mfg. |
| | 3340 | Primary metal mfg. |
| 332 | 3341 | Steel and iron foundries |
| 333 | 3342 | Steel fabrication |
| 340 | 3350 | Machinery mfg. |
| 334 | 3351 | Automobile / truck manufacturing |
| 335 | 3352 | Aircraft manufacturing |
| 336 | 3353 | Instrument / high-technology manufacturing |
| 341 | 3360 | Electrical equipment / appliance / components manufacturing |
| | 3370 | Heavy transportation equipment mfg.(railroad, pipeline) |
| 399 | 3400 | Miscellaneous manufacturing |
| 486 | 3519 | Salvage Yard / recycle center |
| 511 | 3610 | Warehouse distribution / storage facility |
| 512 | 3620 | Warehouse-office strip / complex |
| 513 | 3630 | Warehouse-retail combination |
| 514 | 3640 | Warehouse-office combination |
| 516 | 3660 | Cold storage warehouse |
| 517 | 3670 | Transit warehouse / truck terminal |
| 499 | 4000 | Transportation / communication / information / utilities |
| 431 | 4110 | Air transportation |

| KSCAMA Land Use Code | LBCS Function Code | Description |
|---|---|---|
| | 4111 | Air passenger transportation |
| | 4112 | Air freight transportation |
| | 4113 | Airport and support facilities |
| | 4114 | Aircraft and accessories |
| | 4115 | Other air transportation (sailplane, blimp, balloon, etc.) |
| 411 | 4120 | Rail transportation |
| | 4130 | Road / ground passenger / transit transportation |
| 423 | 4133 | Local transit systems-bus / special needs / other motor vehicles |
| | 4134 | Interurban / charter bus & similar operations |
| | 4135 | School & employee bus transportation |
| | 4136 | Special purpose transit transportation (including scenic, sightseeing, etc.) |
| 424 | 4137 | Taxi / limousine service |
| | 4138 | Towing / other road and ground services |
| 458 | 4139 | Private street / road |
| 422 | 4140 | Truck and freight transportation services |
| 441 | 4152 | Marine / barge freight transportation |
| 652 | 4170 | Postal services |
| | 4180 | Pipeline transportation |
| 271 | 4213 | Periodical publishing / printing |
| 272 | 4214 | Newspaper publishing / printing |
| 274 | 4215 | Commercial printing |
| | 4220 | Motion pictures & sound recording |
| 475 | 4231 | Radio and television broadcasting |
| | 4232 | Cable networks & distribution |
| | 4233 | Wireless telecommunications |
| 471 | 4234 | Telephone communication |
| 472 | 4235 | Telegraph communication |
| 473 | 4236 | Radio station |
| 474 | 4237 | TV studio / station |
| 476 | 4238 | Transmitter / antenna facility |
| | 4240 | Information services and data processing |
| 712 | 4242 | Libraries and archives |
| 481 | 4310 | Electric power generation |
| | 4312 | Electric power generation - fossil |
| | 4313 | Electric power generation - nuclear |
| | 4314 | Electric power generation - alternative energy |
| 482 | 4321 | Natural gas utility |
| 483 | 4331 | Drinking water purification / distribution |
| | 4332 | Irrigation / industrial water supply |
| | 4333 | Air conditioning and steam generation |
| | 4341 | Hazardous waste collection |
| | 4342 | Hazardous waste treatment & disposal |
| | 4343 | Solid waste collection |
| | 4344 | Solid waste combustor / incinerator |
| 485 | 4345 | Solid waste disposal / landfill |
| 484 | 4346 | Waste treatment and disposal |
| | 4347 | Septic tank & related services |
| 799 | 5000 | Arts / entertainment / recreation facility |
| 715 | 5111 | Motion picture theater |
| 716 | 5112 | Cinema complex (2 or more screens) |

| KSCAMA Land Use Code | LBCS Function Code | Description |
|---|---|---|
| 718 | 5113 | Drive-in theater |
| 717 | 5114 | Legitimate theater |
| 719 | 5115 | Amphitheater |
| 720 | 5116 | Auditorium / concert hall / performing arts center |
| 721 | 5130 | Racetrack |
| 711 | 5210 | Museum / science & technology center |
| 713 | 5211 | Art gallery |
| | 5212 | Living History Museum |
| | 5220 | Historical or archeological institution |
| 714 | 5230 | Zoo / botanical garden / aquarium |
| | 5232 | Zoo / animal park |
| | 5234 | Botanical garden / arboretum |
| | 5236 | Aquarium / marine science center |
| 723 | 5310 | Amusement or theme park |
| 722 | 5315 | Fairground |
| 724 | 5320 | Games arcade |
| | 5330 | Casino or gambling establishment |
| 731 | 5340 | Miniature golf course |
| | 5341 | Family sports / recreation center |
| | 5350 | Ski slope / alpine sports |
| 734 | 5360 | Marina / yacht club |
| 709 | 5371 | Gymnasium |
| 710 | 5372 | Fitness center / racquetball club |
| 727 | 5373 | Tennis club |
| 729 | 5374 | Golf course |
| 728 | 5375 | Country club golf course |
| 730 | 5376 | Driving range |
| 732 | 5377 | Playground |
| 733 | 5378 | Swimming pool |
| 708 | 5379 | Sports complex / arena / playing fields |
| 725 | 5381 | Bowling alley |
| | 5382 | Pool hall |
| 726 | 5390 | Skating rink / ice rink |
| 737 | 5410 | Travel trailer park |
| 738 | 5420 | Camp ground / camping park |
| 739 | 5430 | Fishing / hunting camp |
| 735 | 5510 | General recreation park |
| 736 | 5520 | Ornamental park |
| 699 | 6000 | Education / public administration / health care and other institutions |
| 662 | 6110 | Nursery / kindergarten / preschool |
| 663 | 6121 | Elementary |
| 664 | 6122 | Middle (junior high school) |
| 665 | 6123 | Senior (high school) |
| | 6124 | Continuance |
| | 6125 | Alternate education services |
| | 6126 | Adult education services |
| 666 | 6131 | Junior college |
| 667 | 6132 | University |
| | 6133 | Specialized college / school |
| 668 | 6140 | Technical / trade / specialty school |

| KSCAMA Land Use Code | LBCS Function Code | Description |
|---|---|---|
| | 6144 | Driving education |
| | 6145 | Dance / fine/performing arts education |
| | 6146 | Flight training school |
| | 6147 | Sports and recreation education |
| 651 | 6210 | Government offices (legislative and executive functions) |
| | 6221 | Court / judicial offices |
| 655 | 6222 | Correctional institutions / jail / prison |
| | 6300 | Other government functions |
| 656 | 6310 | Military / national security base or reservation |
| | 6320 | Space research / technology center |
| | 6400 | Public safety |
| 654 | 6410 | Fire and rescue |
| 653 | 6420 | Police station / law enforcement center |
| | 6430 | Emergency response center |
| | 6510 | Ambulatory or outpatient care services |
| 635 | 6511 | Medical / dental office / clinic |
| | 6513 | Medical / diagnostic lab |
| | 6514 | Blood / organ bank |
| 657 | 6530 | Hospital |
| 658 | 6531 | Surgical clinic |
| 692 | 6560 | Social assistance / services / welfare / charitable services |
| | 6561 | Child and youth services |
| 661 | 6562 | Child day care / learning center |
| | 6563 | Community food bank |
| | 6564 | Emergency relief services |
| 680 | 6570 | Charitable Institution |
| 670 | 6610 | Church / place of worship |
| 671 | 6620 | Parochial school |
| 673 | 6630 | Religious living quarters |
| | 6640 | Religious administrative headquarters |
| 624 | 6710 | Funeral home / mortuary |
| 660 | 6720 | Cemetery / cremation services |
| | 6800 | Professional associations / nonprofit organizations |
| 682 | 6810 | Union hall / labor and political organization |
| | 6820 | Business associations / professional membership organizations |
| 681 | 6831 | Civic club |
| 683 | 6832 | Fraternal institution |
| | 6833 | Social club |
| 645 | 7100 | Building / development / general contracting |
| | 7300 | Special trade contractor |
| | 7400 | Heavy construction contractor |
| 999 | 8000 | Mining and extraction operations |
| 914 | 8110 | Natural gas / helium extraction |
| 913 | 8120 | Crude oil extraction |
| 991 | 8190 | Severed subsurface mineral interest |
| 990 | 8191 | Non-severed mineral right |
| 911 | 8200 | Metal mining (iron, copper, etc.) |
| 912 | 8300 | Coal mining |
| | 8400 | Nonmetallic mining (salt, gypsum etc.) |
| 915 | 8500 | Quarrying and stone cutting establishment |

## Land Use Code (LUC) Conversion to Land Base Classification System (LBCS)

| KSCAMA Land Use Code | LBCS Function Code | Description |
|---|---|---|
| 916 | 8510 | Sand pit |
| 932 | 8590 | Lake / pond |
| 800 | 9010 | Farming / ranch land (no improvements) |
| 812 | 9020 | Farming / ranch land (with Ag improvements) |
| 811 | 9050 | Farming/ranching operation (with residential improvements) |
| 814 | 9130 | Fruits / trees |
| | 9141 | Food crops grown under cover |
| 815 | 9142 | Nursery / tree production |
| | 9143 | Floriculture production |
| | 9201 | Support structures for farming / ranching operations |
| | 9220 | Spraying / crop dusting and other related services |
| | 9230 | Crop harvesting & post harvest crop activities (including drying, storage, etc.) |
| 518 | 9231 | Grain storage elevator |
| 554 | 9235 | Farm implement dealer |
| | 9240 | Cotton ginning / grist milling |
| 813 | 9312 | Cattle feedlot |
| 637 | 9313 | Stockyard |
| 818 | 9314 | Cattle confinement |
| | 9320 | Dairy cattle and milk production |
| 817 | 9330 | Hog & pig farm confinement |
| 816 | 9340 | Poultry & egg production / hatchery |
| | 9360 | Fish hatchery / fishery / aquaculture |
| | 9371 | Apiculture (bees, wax and related operations |
| | 9373 | Fur bearing animal production |
| | 9410 | Logging |
| | 9420 | Forest nursery |
| | 9430 | Support functions for forestry |
| | 9520 | Game retreat / wildlife reserve / fishing preserve |
| | 9900 | Unused / undeveloped |
| 740 | 9901 | Tribal lands / Indian reservation |
| 100 | 9910 | Residential highest and best use |
| | 9911 | Multi-family highest and best use |
| 200 | 9920 | Industrial highest and best use |
| 400 | 9940 | Transportation / utility / communication highest and best use |
| 500 | 9950 | Commercial highest and best use |
| 650 | 9965 | Institutional highest and best use |
| 700 | 9970 | Recreational / cultural / entertainment highest and best use |
| 900 | 9980 | Resource extraction / mining highest and best use |
| | 9999 | Unclassified |

## SUBCLASS/SUFFIX CODES

| | | |
|---|---|---|
| **RU/ RR** | 11.5% | Residential Urban or Rural - An improved parcel, or that portion of an improved parcel, used for non-transient human habitation including any auxiliary yard plot. Includes mobile home parks and apartments. |
| **AU/ AR** | Land -30% Bldg - 25% | Agricultural Urban or Rural - Land and improvements devoted to the production of plants, animals or horticultural products. |
| **FU/ FR** | 11.5% | Farm/Ranch with a Homesite Urban or Rural - Agricultural land and improvements which include a residential homesite. |
| **NR/ NU** | 12% | Not-for-Profit Rural: Property that is owned and operated by a not-for-profit organization under section 501 of the Internal Revenue Code and included in this subclass by statute. |
| **VU/ VR** | 12% | Vacant Lot Urban or Rural - A parcel of land which is unimproved except for utility services. |
| **CU/ CR** | 25% | Commercial/Industrial Urban or Rural - Land and improvements used for commercial /industrial purposes. |
| **OU/ OR** | 30% | Other Urban or Rural - Land and improvements not otherwise classified as Residential, Agricultural, Vacant Lot, Utility, or Exempt. |
| **UL** | 33% | Utility Rural: Locally assessed public utility property located within an unincorporated area. |
| **UU** | 33% | Utility Urban: Locally assessed public utility property located within an incorporated municipality. |
| **UB** | 33% | Utility: State appraised barge lines. |
| **UE** | 33% | Utility: State appraised electric company. |
| **UG** | 33% | Utility: State appraised gas pipeline. |
| **UO** | 33% | Utility: State appraised oil pipeline. |
| **UR** | 15% | Utility: State appraised railroad. |
| **UC** | 33% | Utility: State appraised radio common carriers. |
| **UT** | 33% | Utility: State appraised telephone company. |
| **UW** | 33% | Utility: State appraised water company. |

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| | | |
|---|---|---|
| **EA** | 100% | Exempt Agricultural: Exempted from taxation under K.S.A. 79-201d. |
| **EF** | 100% | Exempt Federal: Property owned by U.S. Government agencies. |
| **EK** | 100% | Exempt Kansas: Property exclusively used by the State of Kansas. |
| **EG** | 100% | Exempt Groundwater Management District: Under K.S.A. 82a-1020. |
| **EC** | 100% | Exempt County: Property exclusively used by the county. |
| **EM** | 100% | Exempt Municipality: Property exclusively used by a municipality. |
| **ER** | 100% | Exempt Religious: Property exclusively used for religious purposes. |
| **EQ** | 100% | Exempt Reclaimed Surface Mined: Land returned to productive use. |
| **EB** | 100% | Exempt Benevolent: Exclusive used for benevolent, charitable or humanitarian purposes. |
| **EL** | 100% | Exempt Literary: Exclusively used for literary purposes. |
| **ES** | 100% | Exempt Scientific: Exclusively used for scientific purposes. |
| **ED** | 100% | Exempt Dam or Reservoir: The contiguous portion exempted from taxation under K.S.A. 79-201g. 30% assessed value for abstract reporting purposes. |
| **EP** | 100% | Exempt Graveyard and Cemeteries: Exclusively used for cemeteries and graveyards. |
| **EE** | 100% | Exempt Educational: Exclusively used for educational purposes. |

**The following class codes became effective January 1995 to identify the Economic Development and Industrial Revenue Bond properties.**

| | | |
|---|---|---|
| **EI** | 100% | Exempt IRB: Property exempt because of an Industrial Bond. |
| **EX** | 100% | Economic Development: Property exempt because of Economic Development. |
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# APPENDIX G

**~ Record Layouts**

**~ Descriptions of Record Layout Fields**

# PERSONAL PROPERTY Record Layout

July Record 1
C:\abstracts\pj1.txt
Summary of Data Certified July 15
*Pursuant to K.S.A. 79-1604 et seq.*

| | Heading | | | % of Value | Unpacked | Numeric |
|---|---|---|---|---|---|---|
| 1) | County Number | | | | 999 | Yes |
| 2) | Tax Unit | | | | 999 | Yes |
| 3) | Land Base Classification System (LBCS) ~~Land Use Code (LUC)~~ | | | | 9999 | Yes |
| 4) | Record-type | | | | XX | (P1) |
| | *(Schedule 1)* | | | | | |
| 5) | CL2.01 Mobile Homes Residential Purposes | | PJ5 | 11.5% | 9(11) | Yes |
| | **CL2.02 Mineral Leasehold Interest – Items 6 - 11** | | | | | |
| | *(Schedule 2)* | | | | | |
| 6) | CL2.02a | Royalty - 5 bbls/100 mcf & Under | PJ6 | 30.0% | 9(11) | Yes |
| 7) | CL2.02a | Working - 5 bbls/100 mcf & Under | PJ7 | 25.0% | 9(11) | Yes |
| 8) | CL2.02a | Itemized Equip-5bbls/100 mcf & Under | PJ8 | 30.0% | 9(11) | Yes |
| 9) | CL2.02b | Royalty - Over 5 bbls/100 mcf | PJ9 | 30.0% | 9(11) | Yes |
| 10) | CL2.02b | Working - Over 5 bbls/100 mcf | PJ10 | 30.0% | 9(11) | Yes |
| 11) | CL2.02b | Itemized Equip - Over 5 bbls/100 mcf | PJ11 | 30.0% | 9(11) | Yes |
| | *(Schedule 3)* | | | | | |
| 12) | CL2.03 | Public Utility - Locally Assessed | PJ12 | 33.0% | 9(11) | Yes |
| | *(Schedule 4)* | | | | | |
| 13) | CL2.04 | Motor Vehicle Assessed | PJ13 | 30.0% | 9(11) | Yes |
| | *(Schedule 5)* | | | | | |
| 14) | CL2.05 | Commercial Indust/Mach and Equip | PJ14 | 25.0% | 9(11) | Yes |
| | *(Schedule 6)* | | | | | |
| 15) | CL2.06a | All Other Personal Property N.E.C. | PJ15 | 30.0% | 9(11) | Yes |
| 16) | CL2.06b | Boat, Marine & Boat Trailers | PJ16 | 30.0% | 9(11) | Yes |
| 17) | Penalty | Accumulated Penalties--All Classes | PJ17 | | 9(11) | Yes |
| 18) | Exempt IRB | Personal Property | PJ18 | 100.0% | 9(11) | Yes |
| 19) | Exempt EDX | Personal Property | PJ19 | 100.0% | 9(11) | Yes |
| 20) | Exempt Residential | Property used for Residential Purposes Qualifying for Exemption - Assessed Value | PJ20 | 11.5% | 9(11) | Yes |

## Field Descriptions

| | | |
|---|---|---|
| 1) | County Number | Three-digit number used to identify your county. |
| 2) | Tax Unit | Three-digit number that identifies a unique combination of taxing districts. |
| 3) | Land Base Classification System (LBCS) ~~Land Use Code (LUC)~~ | Four-digit number assignment taken from the Land Base Classification System (LBCS) used in ORION. Programmers will need to map the old Land Use Code (LUC) to the LBCS beginning with the July 2007 abstract. Each code shown on this abstract identifies the primary use of a parcel. |
| 4) | Record Type | July record "1" file identifier value is 'P1'. |
| 5) | Mobile Home | Assessed value of mobile homes used for residential purposes. Assessment level is 11.5%. |

Items 6 –11

Class 2.02 (a) and (b) - MINERAL LEASEHOLD INTEREST is valued as a whole property and then categorized as follows: royalty, working and itemized equipment. All properties classified as 2.02(a) or 2.02(b) shall be assigned a LBCS 8120 for Crude Petroleum Production or LBCS 8110 for Natural Gas Production. Class 2.02(a), item 7, has an assessment level of 25% when the lease has a daily production of 5 barrels or less for oil or 100 mcf or less for gas. Class 2.02(b) has an assessment level of 30% when the lease has a daily production greater than 5 barrels/100mcf for oil and gas.

| | | |
|---|---|---|
| 6) | Royalty | Such portion of the oil or gas wells attributed to the lessor's interest, or royalty interest. Assessment level is 30% when the lease has a daily production of 5 barrels or less for oil and 100mcf or less for gas. Royalty interest does not receive any portion of the penalty assigned when the property rendition is filed after April 1st. |
| 7) | Working | Such portion of the leasehold value of the oil or gas wells attributed to the owner of the lease, or working interest. Assessment level is 25% when the lease has a daily production of 5 barrels or less for oil and 100 mcf or less for gas. |
| 8) | Itemized Equipment | Itemized equipment that is not included in the prescribed equipment value of a lease. Assessment level is 30%. |
| 9) | Royalty | Such portion of the value of the oil or gas wells attributed to the lessor's interest, or royalty interest. Assessment level is 30% when the lease has a daily production over 5 barrels for oil or over 100 mcf for gas. |
| 10) | Working | Such portion of the leasehold value of the oil or gas wells attributed to the owner of the lease, or working interest. Assessment level is 30% when the lease has a daily production over 5 barrels for oil or over 100 mcf for gas. |
| 11) | Itemized Equipment | All itemized equipment that is not included in the prescribed equipment value of a lease. Assessment level is 30%. |
| 12) | Public Utility (Locally Assessed) | Public utility tangible personal property including inventories (locally assessed). Assessment level is 33%. |

| | | |
|---|---|---|
| 13) | Motor Vehicle | "All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985." Assessment level is 30% |
| 14) | Comm and Indust/M&E | Commercial and industrial machinery and equipment. Assessment level is 25%. |
| 15) | All Other PP N.E.C. | "All other tangible personal property not otherwise specifically classified." Assessment level is 30%. |
| 16) | Boat, Marine and Boat Trailers | Boat and marine includes: inboard, outboard, sail, jet ski, pontoon, house and boat motors. Boat trailers are to be included in this category. Assessment level is 30%. |
| 17) | Penalty | The accumulation of all penalty valuation assigned pursuant to K.S.A. 79-332a for oil and gas and K.S.A. 79-1422 for all other personal property. |
| 18) | Exempt I.R.B. Personal Property | Total valuation attributed to exempt I.R.B. personal property. Value is 100%. |
| 19) | Exempt EDX Personal Property | Total valuation attributed to exempt Economic Development personal property. Value is 100%. |
| 20) | Exempt Residential | Property used for residential purposes qualifying for exemption. Assessment level is 11.5%. |

# REAL PROPERTY Record Layout

July Record 1

C:\abstracts\rj1.txt

Summary of Data Certified July 15

*Pursuant to K.S.A. 79-1604 et seq.*

| | Description | Field Name | Length | % of Value | Decimal | Alpha/ Numeric |
|---|---|---|---|---|---|---|
| 1) | County Number | RPJ1CNTYN | 3 | | 0 | N |
| 2) | Tax Unit | RPJ1TAXUNT | 3 | | 0 | N |
| 3) | Land Base Classification System (LBCS) | RPJ1LNDUSE | 4 | | 0 | N |
| 4) | Record-Type | RPJ1RECTYP | 2 | | | A |
| 5) | Number of Parcels | RJ5 | 8 | | 0 | N |
| 6) | CL1.01 Residential Assessed Value Land | RJ6 | 11 | 11.5% | 0 | N |
| 7) | CL1.01 Residential Assessed Value Improvements | RJ7 | 11 | 11.5% | 0 | N |
| 8) | CL1.02 Agricultural Use Assessed Value Land | RJ8 | 11 | 30.0% | 0 | N |
| 9) | CL1.03 Vacant Lot Assessed Value Land | RJ9 | 11 | 12.0% | 0 | N |
| 10) | CL1.04 Not-for-Profit Assessed Value Land | RJ10 | 11 | 12.0% | 0 | N |
| 11) | CL1.04 Not-for-Profit Assessed Value Improvements | RJ11 | 11 | 12.0% | 0 | N |
| 12) | CL1.05 State Appraised Assessed Real | RJ12 | 11 | | 0 | N |
| 13) | CL1.05 State Appraised Assessed Other | RJ13 | 11 | | 0 | N |
| 14) | CL1.05 Public Utility Locally Assessed Land | RJ14 | 11 | 33.0% | 0 | N |
| 15) | CL1.05 Public Utility Locally Assessed Improvements | RJ15 | 11 | 33.0% | 0 | N |
| 16) | CL1.06 Commercial/Industrial Assessed Value Land | RJ16 | 11 | 25.0% | 0 | N |
| 17) | CL1.06 Commercial/Industrial Assessed Value Improvement | RJ17 | 11 | 25.0% | 0 | N |
| 18) | CL1.06 Other AG Use Assessed Value Improvements | RJ18 | 11 | 25.0% | 0 | N |
| 19) | CL1.07 Other N.E.C. Assessed Value Land | RJ19 | 11 | 30.0% | 0 | N |
| 20) | CL1.07 Other N.E.C. Assessed Value Improvements | RJ20 | 11 | 30.0% | 0 | N |
| 21) | Exempt KSA 79-201g. Assessed Value Land | RJ21 | 11 | | 0 | N |
| 22) | Exempt Real Property-Land and Improvements | RJ22 | 11 | 100.0% | 0 | N |
| 23) | Exempt IRB Land & Improvements | RJ23 | 11 | 100.0% | 0 | N |
| 24) | Exempt EDX Land & Improvements | RJ24 | 11 | 100.0% | 0 | N |
| 25) | Exempt Residential | RJ25 | 11 | 11.5% | 0 | N |
| 26) | State Assessed Penalty Value | RJ26 | 11 | | 0 | N |

## Field Descriptions

| | | |
|---|---|---|
| 1) | County Number | Three-digit number used to identify your county. |
| 2) | Tax Unit | Three-digit number that identifies a unique combination of taxing districts. |
| 3) | Land Base Classification System (LBCS)- | Four-digit number assignment taken from the Land Base Classification System (LBCS) used in Orion. Programmers will need to map the old Land Use Code (LUC) to the LBCS beginning with the July 2007 abstract. Each code shown on this abstract identifies the primary use of a parcel. |
| 4) | Record Type | July record '1' file identifier value is 'R1'. |
| 5) | Number of Parcels | Each parcel is counted once based on the primary use as indicated on the Assessment Administration file on the KSCAMA system. |
| 6) | Residential Assessed Value Land | Classifications included are RR, RU, FR and FU. "Real property used for residential purposes including multi-family residential and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located." Assessment level is 11.5%. |
| 7) | Residential Assessed Value Improvements | Classifications included are RR, RU, FR and FU. This column is residential value attributed to the improvements. Assessment level is 11.5%. |
| 8) | Agricultural Use Land | Classifications included are AR and AU. "Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to Section 12 of Article 11 of the Kansas Constitution." Assessment level is 30%. |
| 9) | Vacant Lots | Classifications included are VR and VU. Assessment level is 12%. |
| 10) | Not-for-Profit Organization Land | Classifications included are NR and NU. "Real property which is owned and operated by a Not-for-Profit organization not subject to Federal Income Taxation pursuant to Section 501 of the Federal Internal Revenue Code, and which is included in this subclass by law." Assessment level is 12%. |
| 11) | Not-for-Profit Improvements | Classifications included are NR and NU. This column is Not-for-Profit organization value attributed to improvements. Assessment level is 12%. |
| 12) | State Appraised Real | Classifications included are UB; UC; UE; UG; UO; UR; UT and UW. The LBCS to be used are 4120; 4152; 4234; 4238; 4310; 4321; 4331 and 8120. The Director of Property Valuation certifies the assessed valuations to the county. |
| 13) | State Appraised Other | Classifications included are UB; UC; UE; UG; UO; UR; UT and UW. The LBCS codes to be used are 4120; 4152; 4234; 4238; 4310; 4321; 4331 and 8120. The Director of Property Valuation certifies the assessed valuations to the county. |

| | | |
|---|---|---|
| 14) | Public Utility Locally Assessed Land | Classifications included are UL and UU. Public utility real property that is locally assessed. Assessment level is 33%. |
| 15) | Public Utility Locally Assessed Improvements | Classifications included are UL and UU. Public utility real property valuation attributed to the improvements. Assessment level is 33%. |
| 16) | Commercial and Industrial Land | Classifications included are CR and CU. Real property used for commercial and industrial purposes. Assessment level is 25%. |
| 17) | Commercial and Industrial Improvements | Classifications included are CR and CU. Real property buildings and improvements used for commercial and industrial purposes. Assessment level is 25%. |
| 18) | Other AG Use Assessed Improvements | Classifications included are AR and AU. "...other improvements located upon land devoted to agricultural use." Assessment level is 25%. |
| 19) | Other N.E.C. Assessed Value Land | Classifications included are OR and OU. All other real property not otherwise specifically subclassified. Non-severed minerals that are Orion LBCS 8191 and severed minerals that are Orion LBCS 8190 should be included in this section. Assessment level is 30%. |
| 20) | Other N.E.C. Assessed Value Improvements | Classifications included are OR and OU. This is valuation attributed to improvements on real property not elsewhere classified. Assessment level is 30%. |
| 21) | Exempt KSA 79-201g Assessed Value Land | Classification for this column of valuation is 'ED'. The total **assessed** exempt valuation attributed to ponds and dams. This valuation should not be included in the taxable valuation. |
| 22) | Exempt Real Property Land and Improvements | All 'E' classifications are included **except** for 'EI,' 'EX' and 'ED'. Total real property appraised valuation (100%) of all exempt parcels **excluding** ponds and dams. |
| 23) | Exempt IRB Land and Improvements | Classification for this column of valuation is 'EI' Total exempt land and improvement valuations attributed to Industrial Revenue Bond real properties. Valuation is 100%. |
| 24) | Exempt EDX Land and Improvements | Classification for this column of valuation is 'EX' Total exempt land and improvement valuations attributed to Economic Development real properties. Valuation is 100%. |
| 25) | Exempt Residential | Property used for residential purposes qualifying for exemption pursuant to K.S.A. 79-201x as amended. Assessment level is 11.5%. |
| 26) | State Assessed Penalty Value | Penalty value assessed ensuing from SSHB 2434 New Section 1 (effective July 1, 2008). |

## NEW IMPROVEMENTS RECORD LAYOUT

**(pvnif01.txt)**

The table listed below represents the revised record layout for the new improvement file that is electronically transmitted with the July abstract. The revision resulted from the need to have the new improvement farmstead value separated from new improvement residential value. This revision is effective for the July 2000 abstract.

| | | | | | | |
|---|---|---|---|---|---|---|
| 0001.00 | | | | | | UNIQUE |
| 0002.00 | A | R | PVNIREC | | | TEXT ('NEW IMPROVEMENTS') |
| 0003.00 | A | | NICNTY | 3S | 0 | COLHDG ('COUNTY' 'NUMBER') |
| 0005.00 | A | | NIRES | 11S | 0 | COLHDG ('RESIDENTIAL') |
| 0007.00 | A | | NIFARM | 11S | 0 | COLHDG ('FARMSTEAD') |
| 0009.00 | A | | NICOM | 11S | 0 | COLHDG ('COM/IND') |
| 0011.00 | A | | NIAG | 11S | 0 | COLHDG ('AG IMPROVE') |
| 0013.00 | A | | NINOT | 11S | 0 | COLHDG ('NOTFORPROFIT') |
| 0015.00 | A | | NIOTHR | 11S | 0 | COLHDG ('OTHER') |
| 0017.00 | A | | NISTASSD | 11S | 0 | COLHDG ('STATE ASSD') |
| 0019.00 | A | K | NICNTY | | | |

**PERSONAL PROPERTY Record Layout**
(November Record 1)
**C:\Abstracts/pn1.txt**
Summary of Data Certified November 15
*Pursuant to K.S.A. 79-1806(a) and amendments thereto*

| | Description | Field Name | Length | % of Value | Decimals | Alpha/ Numeric |
|---|---|---|---|---|---|---|
| 1) | County Number | PPN1CNTYN | 3 | | 0 | N |
| 2) | Tax Unit | PPN1TAXUNT | 3 | | 0 | N |
| 3) | Land Base Classification System (LBCS) ~~Land Use Code (LUC)~~ | PPN1LNDUSE | 4 | | 0 | N |
| 4) | Record Type | PPN1RECTYP | 2 | | | A |
| | (Schedule 1) | | | | | |
| 5) | CL2.01 Mobile Homes Residential Purposes | PN5 | 11 | 11.5% | 0 | N |
| | CL2.02 MINERAL LEASEHOLD INTEREST - ITEMS 6 THRU 11 | | | | | |
| | (Schedule 2) | | | | | |
| 6) | CL2.02a Royalty - 5 bbls/100 mcf & Under | PN6 | 11 | 30.0% | 0 | N |
| 7) | CL2.02a Working - 5 bbls/100 mcf & Under | PN7 | 11 | 25.0% | 0 | N |
| 8) | CL2.02a Itemized Equipment-5 bbls/100 mcf & Under | PN8 | 11 | 30.0% | 0 | N |
| 9) | CL2.02b Royalty - Over 5 bbls/100 mcf | PN9 | 11 | 30.0% | 0 | N |
| 10) | CL2.02b Working - Over 5 bbls/100 mcf | PN10 | 11 | 30.0% | 0 | N |
| 11) | CL2.02b Itemized Equipment - Over 5 bbls/100 mcf | PN11 | 11 | 30.0% | 0 | N |
| | (Schedule 3) | | | | | |
| 12) | CL2.03 Public - Locally Assessed | PN12 | 11 | 33.0% | 0 | N |
| | (Schedule 4) | | | | | |
| 13) | CL2.04 Motor Vehicle Assessed | PN13 | 11 | 30.0% | 0 | N |
| | (Schedule 5) | | | | | |
| 14) | CL2.05 Commercial Indust/Mach and Equipment | PN14 | 11 | 25.0% | 0 | N |
| | (Schedule 6) | | | | | |
| 15) | CL2.06a All Other Personal Property N.E.C. | PN15 | 11 | 30.0% | 0 | N |
| 16) | CL2.06b Boat, Marine and Boat Trailers | PN16 | 11 | 30.0% | 0 | N |
| 17) | Penalty Accumulated Penalties All Classes | PN17 | 11 | | 0 | N |
| 18) | Exempt I.R.B. Personal Property | PN18 | 11 | 100.0% | 0 | N |
| 19) | Exempt EDX Personal Property | PN19 | 11 | 100.0% | 0 | N |
| 20) | Exempt Residential | PN20 | 11 | 11.5% | 0 | N |

**Description of fields are listed below:**

| | | |
|---|---|---|
| 1) | County Number | Three-digit number used to identify your county. |
| 2) | Tax Unit | Three-digit number that identifies a unique combination of taxing districts. |
| 3) | Land Base Classification System (LBCS) ~~Land Use Code (LUC)~~ | Four-digit number assignment taken from the Land Base Classification System (LBCS) used in ORION. Programmers will need to map the old Land Use Code (LUC) to the LBCS beginning with the July 2007 abstract. Each code shown on this abstract identifies the primary use of a parcel. |
| 4) | Record Type | November record "1" file identifier value is 'P2'. |
| 5) | Mobile Home (Previously 2A) | Assessed value of mobile homes used for residential purposes. Assessment level is 11.5%. |

Class 2.02 (a) and (b) - MINERAL LEASEHOLD INTEREST is valued as a whole property and then categorized as follows: royalty, working and itemized equipment. All properties classified as 2.02(a) or 2.02(b) shall be assigned a LBCS 8120 for Crude Petroleum Production or LBCS 8110 for Natural Gas Production. Class 2.02(a), item 7, has an assessment level of 25% when the lease has a daily production of 5 barrels or less for oil or 100 mcf or less for gas. Class 2.02(b) has an assessment level of 30% when the lease has a daily production greater than 5 barrels/100 mcf for oil and gas.

Items 6 through 11
(Previously 2B )

| | | |
|---|---|---|
| 6) | Royalty | Such portion of the oil or gas wells attributed to the lessor's interest, or royalty interest. Assessment level is 30% when the lease has a daily production of 5 barrels or less for oil and 100mcf or less for gas. Royalty interest does not receive any portion of the penalty assigned when the property rendition is filed after April 1st. |
| 7) | Working | Such portion of the leasehold value of the oil or gas wells attributed to the owner of the lease, or working interest. Assessment level is 25% when the lease has a daily production of 5 barrels or less for oil and 100mcf or less for gas. |
| 8) | Itemized Equipment | Itemized equipment that is not included in the prescribed equipment value of a lease. Assessment level is 30%. |
| 9) | Royalty | Such portion of the value of the oil or gas wells attributed to the lessor's interest, or royalty interest. Assessment level is 30% when the lease has a daily production over 5 barrels for oil or over 100 mcf for gas. |
| 10) | Working | Such portion of the leasehold value of the oil or gas wells attributed to the owner of the lease, or working interest. Assessment level is 30% when the lease has a daily production over 5 barrels for oil or over 100 mcf for gas. |
| 11) | Itemized Equipment | All itemized equipment that is not included in the prescribed equipment value of a lease with a daily production over 5 barrels for oil or over 100 mcf for gas. Also included is any itemized equipment associated with the oil and gas business. Assessment level is 30%. |
| 12) | Public Utility (Locally Assessed) (Previously 2C) | Public utility tangible personal property including inventories (locally assessed). Assessment level is 33%. |

| | | |
|---|---|---|
| 13) | Motor Vehicles<br>(Previously 2D) | "All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985." Assessment level is 30%. |
| 14) | Commercial and Industrial/Mach & Equip<br>(Previously 2E) | Commercial and industrial machinery and equipment. Assessment level is 25%. |
| 15) | All Other P.P. N.E.C.<br>(Previously 2F) | "All other tangible personal property not otherwise specifically classified." Assessment level is 30%. |
| 16) | Boat, Marine & Boat Trailers<br>(Previously Travel Trailers) | Boat and marine includes: inboard, outboard, sail, jet ski, pontoon, house and boat motors. Boat trailers are to be included in the category. Assessment level is 30%. |
| 17) | Penalty | The accumulation of all penalties assigned pursuant to K.S.A. 79-332a for oil and gas and K.S.A. 79-1422 for all other personal property. |
| 18) | Exempt I.R.B. Personal Property | Total valuation attributed to exempt I.R.B. personal property. Value is 100%. |
| 19) | Exempt EDX Personal Property | Total valuation attributed to exempt economic development. personal property. Value is 100%. |
| 20) | Exempt Residential | Property used for residential purposes qualifying for exemption-SB493 Section 25 (1998-99). Assessment level is 11.5%. |

Record Layout for **PERSONAL PROPERTY**
(November, Record 2)
**C:\abstracts\pn2.txt**

| | Description | Field Name | Length | Decimal | Alpha/ Numeric |
|---|---|---|---|---|---|
| 1) | County Number | PPN2CNTYN | 3 | 0 | N |
| 2) | Tax Unit | PPN2TAXUNT | 3 | 0 | N |
| 3) | Record Type | PPN2RECTYP | 2 | | A |
| 4) | Tax Unit Levies | PPN2LEVIES | 6 | 6 | N |
| 5) | Royalty Cancellation | PPN2CANCEL | 13 | 2 | N |
| 6) | Personal Cancellation | PPN2CAN2 | 13 | 2 | N |

| | | |
|---|---|---|
| 1) | County Number | Three-digit number used to identify your county. |
| 2) | Tax Unit | Three-digit number that identifies a unique combination of taxing districts. |
| 3) | Record Type | November record 2 file identifier value is P3. |
| 4) | Tax Unit Levies | The final tax levy rate to be applied against all personal property valuation. |
| 5) | Royalty Cancellation | The total tax cancellation per tax unit that occurs after distribution has been certified to the County Treasurer. The tax is included on the November Summary Sign-off, and on all tables of the paper abstract associated with ad valorem tax.<br><br>(K.S.A. 79-330 and amendments thereto.) |
| 6) | Personal Cancellation | The total tax cancellation per tax unit that occurs after distribution has been certified to the County Treasurer. The tax is included on the November Abstract Summary Sign-off and on all tables of the paper abstract associated with ad valorem tax.<br><br>(K.S.A. 79-344) |

**REAL PROPERTY Record Layout**
November Record 1
C:\abstracts\rn1.txt
Summary of Data Certified November 15
*Pursuant to K.S.A. 79-1806(a) and amendments thereto*

| | Description | Field Name | Length | % of Value | Decimal | Alpha/ Numeric |
|---|---|---|---|---|---|---|
| 1) | County Number | RPN1CNTYN | 3 | | 0 | N |
| 2) | Tax Unit | RPN1TAXUNT | 3 | | 0 | N |
| 3) | Land Base Classification System (LBCS) | RPN1LNDUSE | 4 | | 0 | N |
| 4) | Record Type | RPN1RECTYP | 2 | | | A |
| 5) | Number of Parcels | RN5 | 8 | | 0 | N |
| 6) | CL1.01 Residential Assessed Value Land | RN6 | 11 | 11.5% | 0 | N |
| 7) | CL1.01 Residential Assessed Value Improvements | RN7 | 11 | 11.5% | 0 | N |
| 8) | CL1.02 Agricultural Use Assessed Value Land | RN8 | 11 | 30.0% | 0 | N |
| 9) | CL1.03 Vacant Lot Assessed Value Land | RN9 | 11 | 12.0% | 0 | N |
| 10) | CL1.04 Not-for-Profit Assessed Value Land | RN10 | 11 | 12.0% | 0 | N |
| 11) | CL1.04 Not-for-Profit Assessed Value Improvements | RN11 | 11 | 12.0% | 0 | N |
| 12) | CL1.05 State Appraised Assessed Real | RN12 | 11 | | 0 | N |
| 13) | CL1.05 State Appraised Assessed Other | RN13 | 11 | | 0 | N |
| 14) | CL1.05 Public Utility Locally Assessed Land | RN14 | 11 | 33.0% | 0 | N |
| 15) | CL1.05 Public Utility Locally Assessed Improvements | RN15 | 11 | 33.0% | 0 | N |
| 16) | CL1.06 Commercial/Industrial Assessed Value Land | RN16 | 11 | 25.0% | 0 | N |
| 17) | CL1.06 Commercial/Industrial Assessed Value Improvements | RN17 | 11 | 25.0% | 0 | N |
| 18) | CL1.06 Other AG Use Assessed Value Improvements | RN18 | 11 | 25.0% | 0 | N |
| 19) | CL1.07 Other N.E.C. Assessed Value Land | RN19 | 11 | 30.0% | 0 | N |
| 20) | CL1.07 Other N.E.C. Assessed Value Improvements | RN20 | 11 | 30.0% | 0 | N |
| 21) | Exempt KSA 79-201g Assessed Value Land | RN21 | 11 | | 0 | N |
| 22) | Exempt Real Property Land and Improvements | RN22 | 11 | 100.0% | 0 | N |
| 23) | Exempt I.R.B. Land and Improvements | RN23 | 11 | 100.0% | 0 | N |
| 24) | Exempt EDX Land and Improvements | RN24 | 11 | 100.0% | 0 | N |
| 25) | Exempt Residential | RN25 | 11 | 11.5% | 0 | N |
| 26) | State Assessed Penalty Value | RN26 | 11 | | 0 | N |

**Description of fields are listed below:**

| | | |
|---|---|---|
| 1) | County Number | Three-digit number used to identify your county. |
| 2) | Tax Unit | Three-digit number that identifies a unique combination of taxing districts. |
| 3) | Land Base Classification System (LBCS) | Four-digit number assignment taken from the Land Base Classification System (LBCS) used in Orion. Programmers will need to map the old Land Use Code (LUC) to the LBCS beginning with the July 2007 abstract. Each code shown on this abstract identifies the primary use of a parcel. |
| 4) | Record Type | November record '1' file identifier value is 'R1'. |
| 5) | Number of Parcels | Each parcel is counted once based on the primary use as indicated on the Assessment Administration file on the KSCAMA system. |
| 6) | Residential Assessed Value Land | Classifications included are RR, RU, FR and FU. "Real property used for residential purposes including multi-family residential and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located." Assessment level is 11.5%. |
| 7) | Residential Assessed Value Improvements | Classifications included are RR, RU, FR and FU. This column is residential value attributed to the improvements. Assessment level is 11.5%. |
| 8) | Agricultural Use Land | Classifications included are AR and AU. "Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to Section 12 of Article 11 of the Kansas Constitution." Assessment level is 30%. |
| 9) | Vacant Lots | Classifications included are VR and VU. Assessment level is 12%. |
| 10) | Not-for-Profit Organization Land | Classifications included are NR and NU. "Real property which is owned and operated by a not-for-profit organization not subject to Federal Income Taxation pursuant to Section 501 of the Federal Internal Revenue Code, and which is included in this subclass by law." Assessment level is 12%. |
| 11) | Not-for-Profit Organization Improvements | Classifications included are NR and NU. This column is not-for-profit organization value attributed to improvements. Assessment level is 12%. |
| 12) | State Appraised Real | Classifications included are UB; UC; UE; UG; UO; UR; UT and UW. The LBCS codes to be used are: 4120; 4152; 4234; 4238; 4310; 4321; 4331 and 8120. The Director of Property Valuation certifies the assessed valuations to the county. |
| 13) | State Appraised Other | Classifications included are UB; UC; UE; UG; UO; UR; UT and UW. The LBCS codes to be used are: 4120; 4152; 4234; 4238; 4310; 4321; 4331 and 8120. The Director of Property Valuation certifies the assessed valuations to the county. |
| 14) | Public Utility Locally Assessed Land | Classifications included are UL and UU. Public utility real property that is locally assessed. Assessment level is 33%. |

| | | |
|---|---|---|
| 15) | Public Utility Locally Assessed Improvements | Classifications included are UL and UU. Public utility real property valuation attributed to the improvements. Assessment level is 33%. |
| 16) | Commercial and Industrial Land | Classifications included are CR and CU. Real property used for commercial and industrial purposes. Assessment level is 25%. |
| 17) | Commercial and Industrial Improvements | Classifications included are CR and CU. Real property buildings and improvements used for commercial and industrial purposes. Assessment level is 25%. |
| 18) | Other AG Use Assessed Improvements | Classifications included are AR and AU. "...other improvements located upon land devoted to agricultural use." Assessment level is 25%. |
| 19) | Other N.E.C. Assessed Value Land | Classifications included are OR and OU. All other real property not otherwise specifically subclassified. Non-severed minerals that are Orion LBCS 8191 and severed minerals that are Orion LBCS 8190 should be included in this section. Assessment level is 30%. |
| 20) | Other N.E.C. Assessed Value Improvements | Classifications included are OR and OU. This is valuation attributed to improvements on real property not elsewhere classified. Assessment level is 30%. |
| 21) | Exempt KSA 79-201g Assessed Value Land | Classification for this column of valuation is 'ED'. The total **assessed** exempt valuation attributed to ponds and dams. This valuation should not be included in the taxable valuation. |
| 22) | Exempt Real Property Land and Improvements | All 'E' classifications are included **except** for 'EI,' 'EX' and 'ED'. Total fair market valuation (100%) of all exempt parcels **excluding** ponds and dams. |
| 23) | Exempt I.R.B. Land and Improvements (1995) | Classification for this column of valuation is 'EI'. Total exempt land and improvement valuations attributed to Industrial Revenue Bond real properties. Valuation is 100%. |
| 24) | Exempt EDX Land and Improvements (1995) | Classification for this column of valuation is 'EX'. Total exempt land and improvement valuations attributed to economic development real properties. Valuation is 100%. |
| 25) | Exempt Residential | Property used for residential purposes qualifying for exemption pursuant to K.S.A. 79-201x as amended. Assessment level is 11.5%. |
| 26) | State Assessed Penalty | Penalty value assessed ensuing from SSHB 2434 New Section 1 (effective July 1, 2008). |

Record Layout for **REAL PROPERTY**
(November, Record 2)
**C:\abstracts\rn2.txt**

| | Description | Field Name | Length | Decimal | Alpha/ Numeric |
|---|---|---|---|---|---|
| 1) | County Number | RPN2CNTYN | 3 | 0 | N |
| 2) | Tax Unit | RPN2TAXUNT | 3 | 0 | N |
| 3) | Record Type | RPN2RECTYP | 2 | | A |
| 4) | Tax Unit Levies | RPN2LEVIES | 6 | 6 | N |
| 5) | State Levy | STATELEVY | 6 | 6 | N |

| | | |
|---|---|---|
| 1) | County Number | Three-digit number used to identify your county. |
| 2) | Tax Unit | Three-digit number that identifies a unique combination of taxing districts. |
| 3) | Record Type | November record 2 file identifier value is R3. |
| 4) | Tax Unit Levies | The final tax levy rate to be applied against all real property valuation. The State Assessed **Real** valuation is included that pertains to all real property improvement districts such as sewer, waste water and prairie dog fund. |
| 5) | State Levy | This tax levy rate is applied against all valuation classified as State Assessed **Other** and shall be the same tax levy rate as applied to all personal property valuation. |

## JULY

File name: pvhtj.txt

| Field Name | Length | Decimals | Numeric/Char |
|---|---|---|---|
| HTJCNTY | 3 | 0 | N |
| HTJTAXUNT | 3 | 0 | N |
| HTJASVALUE | 11 | 0 | N |
| HTJPENALTY | 11 | 0 | N |
| HTJCANCEL | 11 | 2 | N |
| HTJLEVY | 6 | 6 | N |

## NOVEMBER

File name: pvhtn.txt

| Field Name | Length | Decimals | Numeric/Char |
|---|---|---|---|
| HTNCNTY | 3 | 0 | N |
| HTNTAXUNT | 3 | 0 | N |
| HTNASVALUE | 11 | 0 | N |
| HTNPENALTY | 11 | 0 | N |
| HTNCANCEL | 11 | 2 | N |
| HTNLEVY | 6 | 6 | N |

# APPENDIX H

# APPEALS

**~ ORION**

# ORION

# APPEALS

# 1 Revision History

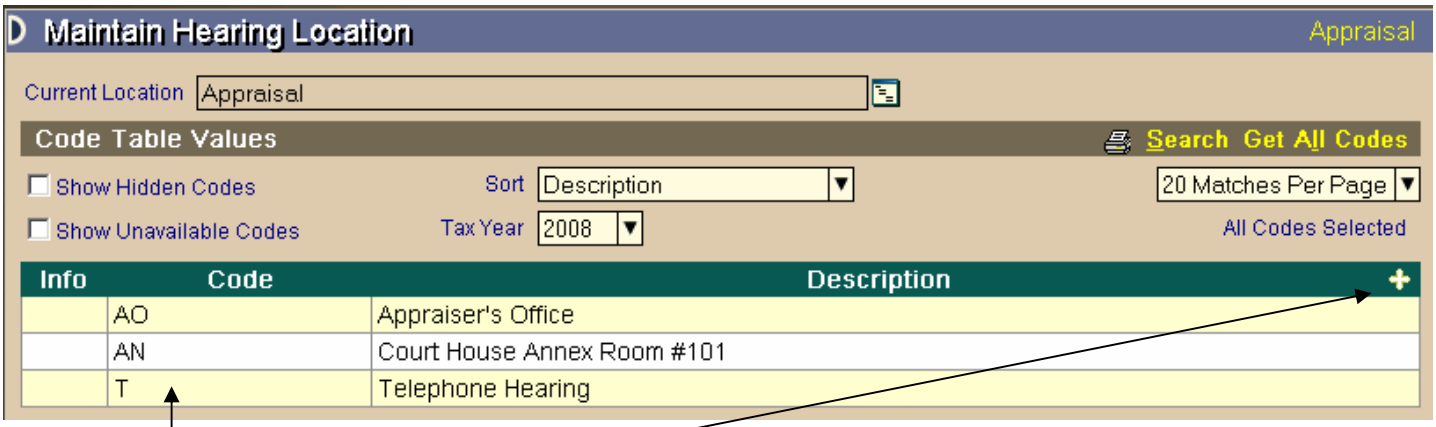
Last updated: 12/30/2008 4:07 PM

| Ref # | Date | Author | Description | Source |
|---|---|---|---|---|
| 1 | 11/2007 | Alice Anderson | Initial Document Creation | |
| 2 | 11/2007 | Heidi DeVore | Additions | |
| 3 | 2/4/2008 | Alice Anderson | Correction Page 25 & 58 | |
| 4 | 12/3/2008 | Heidi DeVore | Additions to Chapter 4 | |

## Chapter 1 – Create the Locations of the Appeals.

Before a calendar of appeals can be set up, the proper Hearing Location has to be created. The base Orion system is distributed with a standard set of Hearing Location codes, and counties may add additional codes as necessary.

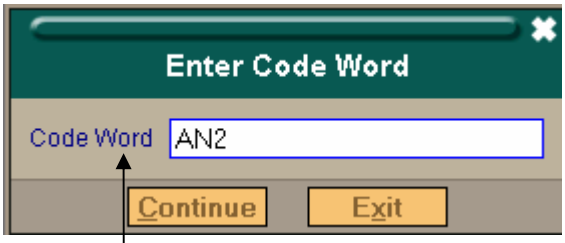
The Hearing Location code table can be accessed from the Navigation Bar: Configuration / System Code Setup / Appeals / Hearing Location. Open Hearing Location, follow the steps below to create locations.



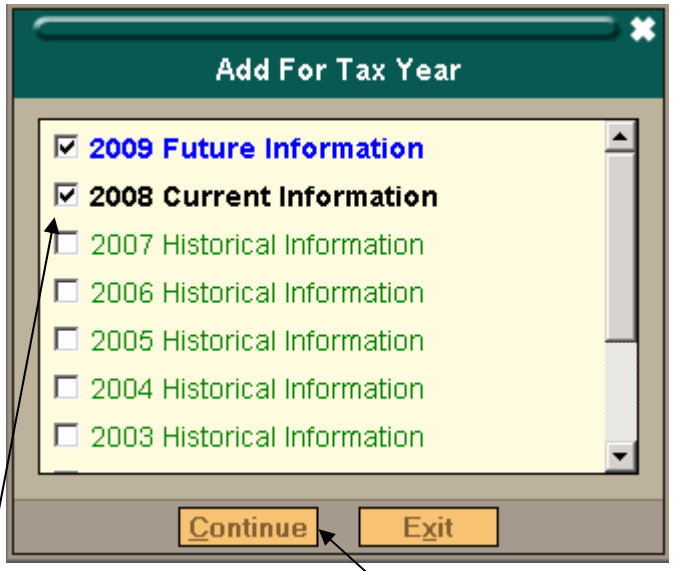

To add a location click on the then fill out the prompt screen (below).

The code word will display in the code column on the Maintain Hearing Location screen.

Continued on next page.

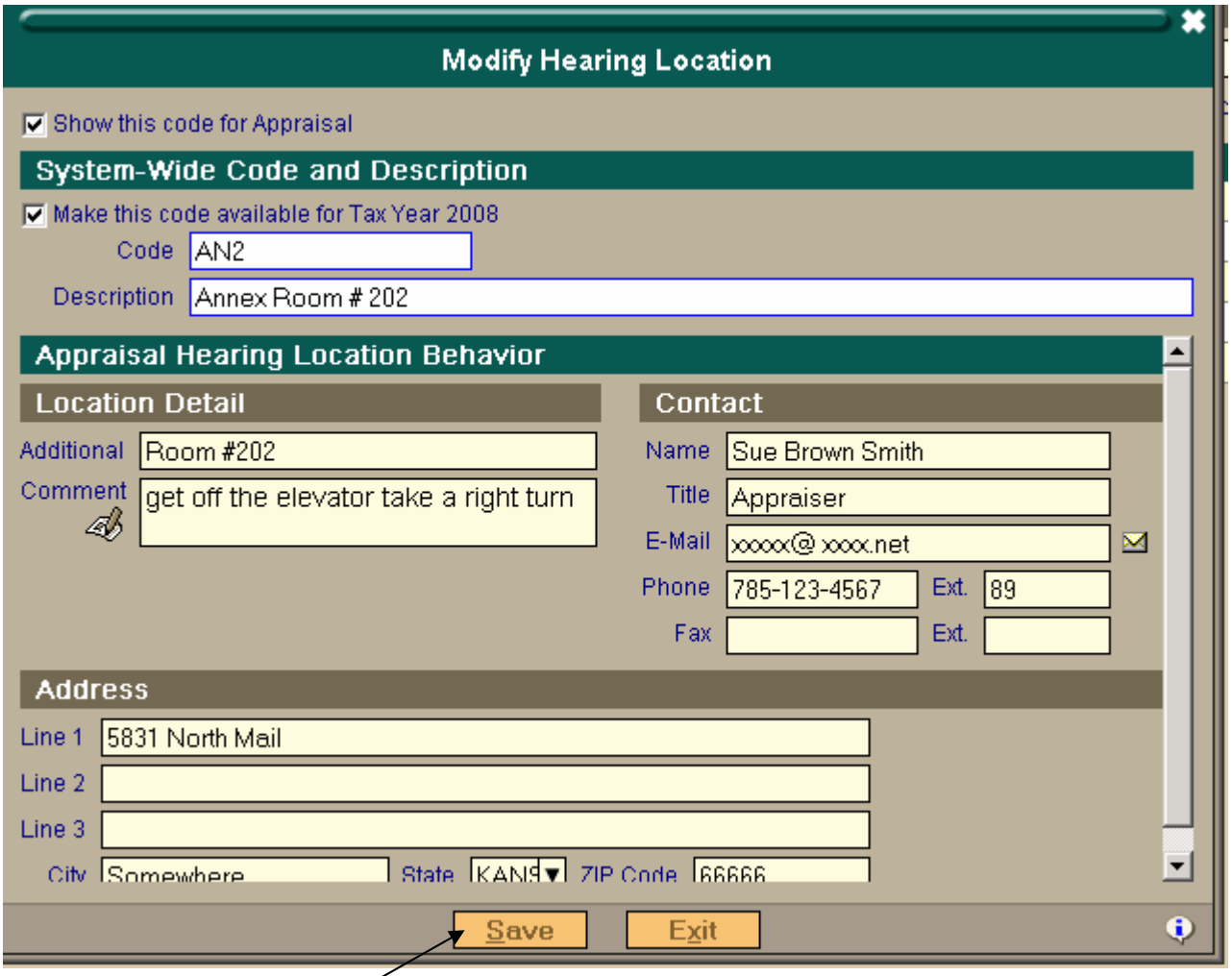



Enter a Code Word for the hearing location and click on continue.



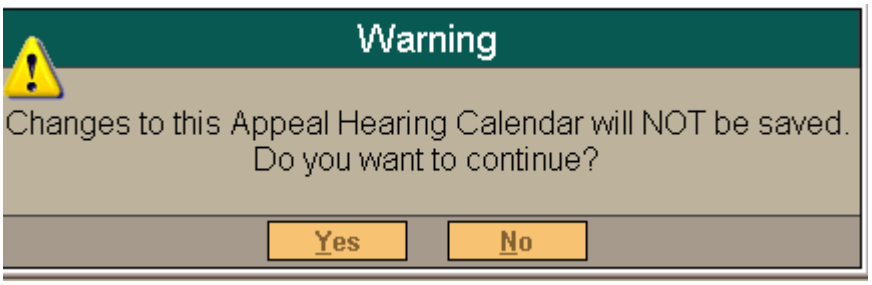

Select the correct tax year(s) for this hearing location and click Continue.

Fill out the prompt screen.




Code and Description are the two required fields – the others are optional. After filling out all desired fields, click on **SAVE** to save this information.

If you select Exit all changes or additions will be lost. Orion will give you a Warning that the changes will not be saved, do you want to continue? If you truly want to save, select No and go back and select Save.



# Chapter 2

**- Setting up Appeal Schedules**

Access Path - - Administration / Appeals Setup / Hearing Calendars

Go to the Appeals Setup / Hearing Calendars

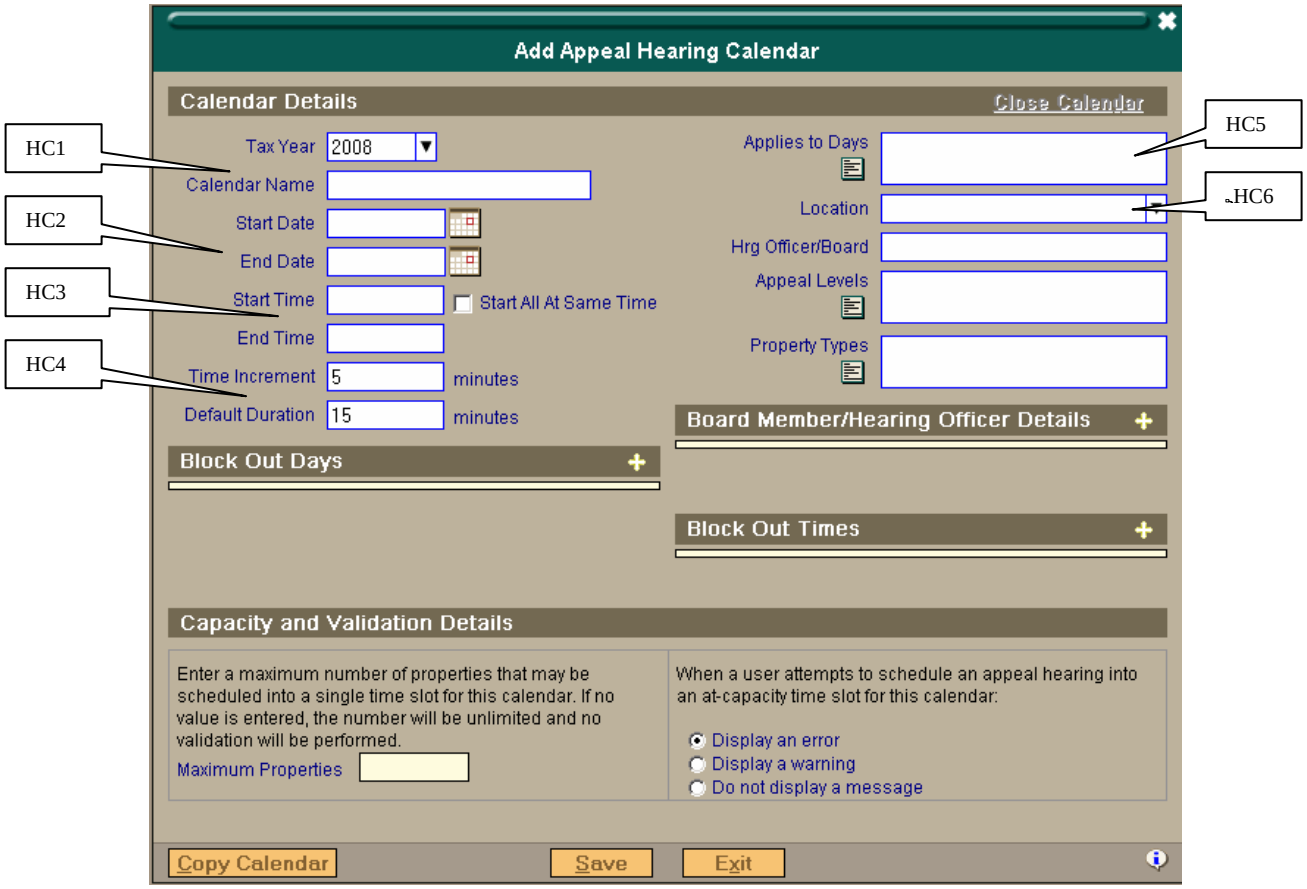
**- Creating Appeal Calendars**

The user can create Appeal calendars to define the time slots available for hearings. Calendars are specific to a tax year, appeal level and a hearing officer or board.

**Calendar Details**

The user selects a tax year, the appeal level and assigns the calendar name.

Click on the on the right side of the screen to add a new calendar.




**HC1** **Calendar Name.** Select a calendar name. The calendar name will display in the Description of the Maintain Hearing Location screen.

**HC2** **Start Date/End Date.** The user sets a date range for the calendar. If the appeal board or hearing officer will be holding hearings for the same hours over a range of days, a single calendar can be created for the entire date range.

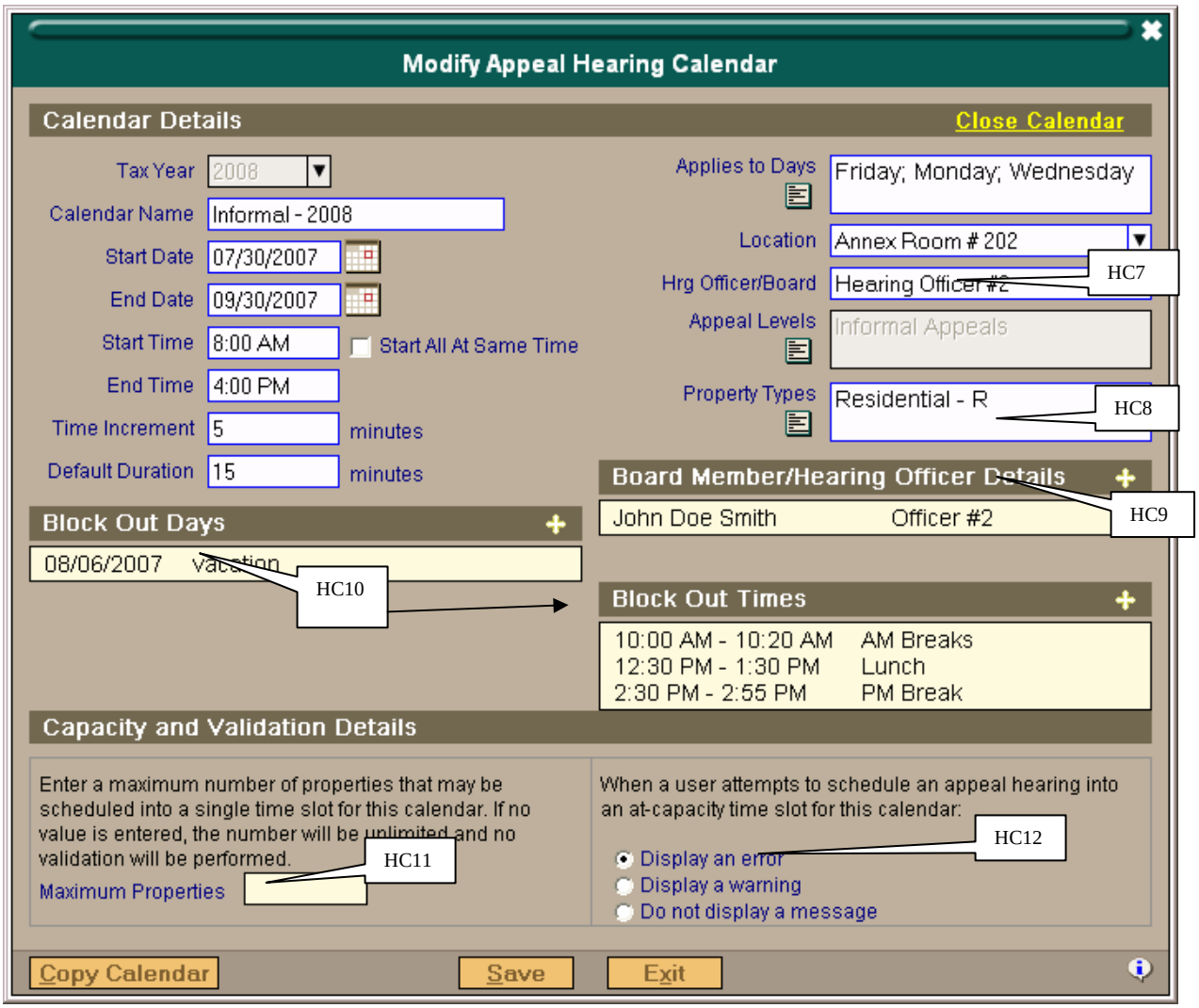
**HC3** **Start Time/End Time**. The start time is the time of the first hearing. The end time will be the ending time of the last hearing.

**HC4** **Time increment and Default Duration**. The default duration is the typical hearing length. The time increment is the minimum amount of time that can be added to or subtracted from a hearing length. For example, if the default duration is twenty minutes and the time increment is ten minutes, then hearing lengths could be ten, twenty, thirty minutes, etc but hearings could not be fifteen minutes. If the default duration is 15 minutes and the time increment is five minutes, then hearing lengths could be 5, 10, 15, 20, 25 minutes, etc.

**HC5** **Applies to Days.** The list of values is the days of the week. For example, if the appeal board sits only on Mondays, Wednesdays and Fridays, these days can be selected. Even if the start and end dates span several weeks, hearings can only be scheduled on Mondays, Wednesdays or Fridays.

**HC6** **Location**. The list of values is the site defined hearing location code table. The location name from the code table that was created in Chapter 1, above, can be used in appeal scheduling letters.

**HC7** **Hearing Officer/Board Name**. The hearing officer/board name is part of the calendar identifier. Multiple calendars can be created for the same date range but only for different hearing officer/board names.

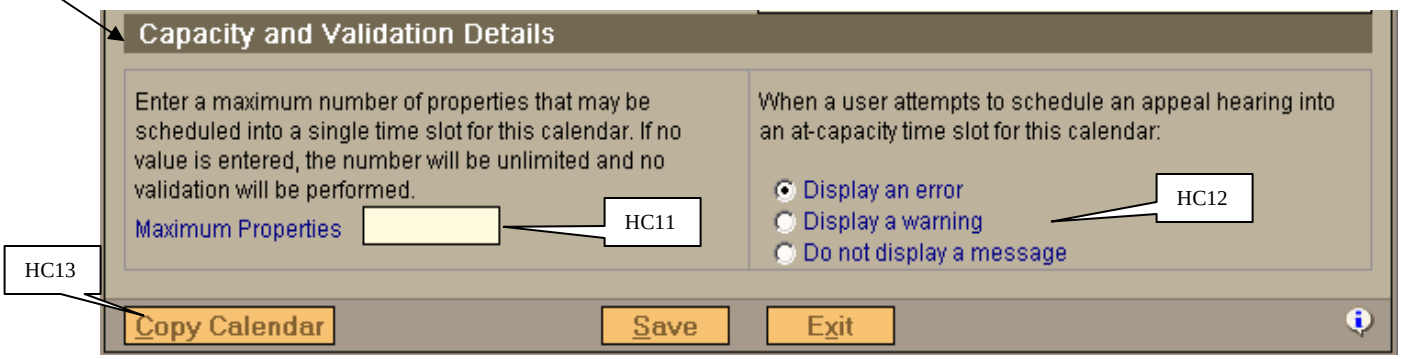



**HC8** **Property Types.** If the hearing officer/board is restricting certain hearing dates to certain property types, these types can be indicated on the calendar. Only property types selected for the appeal level appear in the list of values. Each parcel's Property Type can be found on the General Tab.

**HC9** **Board Member/Hearing Officer Details**. The user can create a list of Board members names and positions. Creating this list is recommended if there is a need to record members' votes on particular appeals.

**HC10** **Block Out Days and Times**. The user can block out particular days or a date range. The block out days option is used to block out holidays or other days during the calendar date range that the hearing officer/board is not available. The Block Out Times option is used to create lunch hours, break times, or non-hearing work periods for the hearing officer/board.

**Capacity and Validation Details** allows the user to indicate when a time slot on the calendar is full. This section is divided into two parts.




**HC11** **Maximum Properties.** This field determines if there is a limit on the number of properties that can be scheduled into a single time slot. If you don't complete this field, there is no limit to the number of properties that can be scheduled into a single time slot. If an entry is made, a calendar fill message will be triggered if a user tries to schedule a property into the calendar after the maximum properties have been reached.

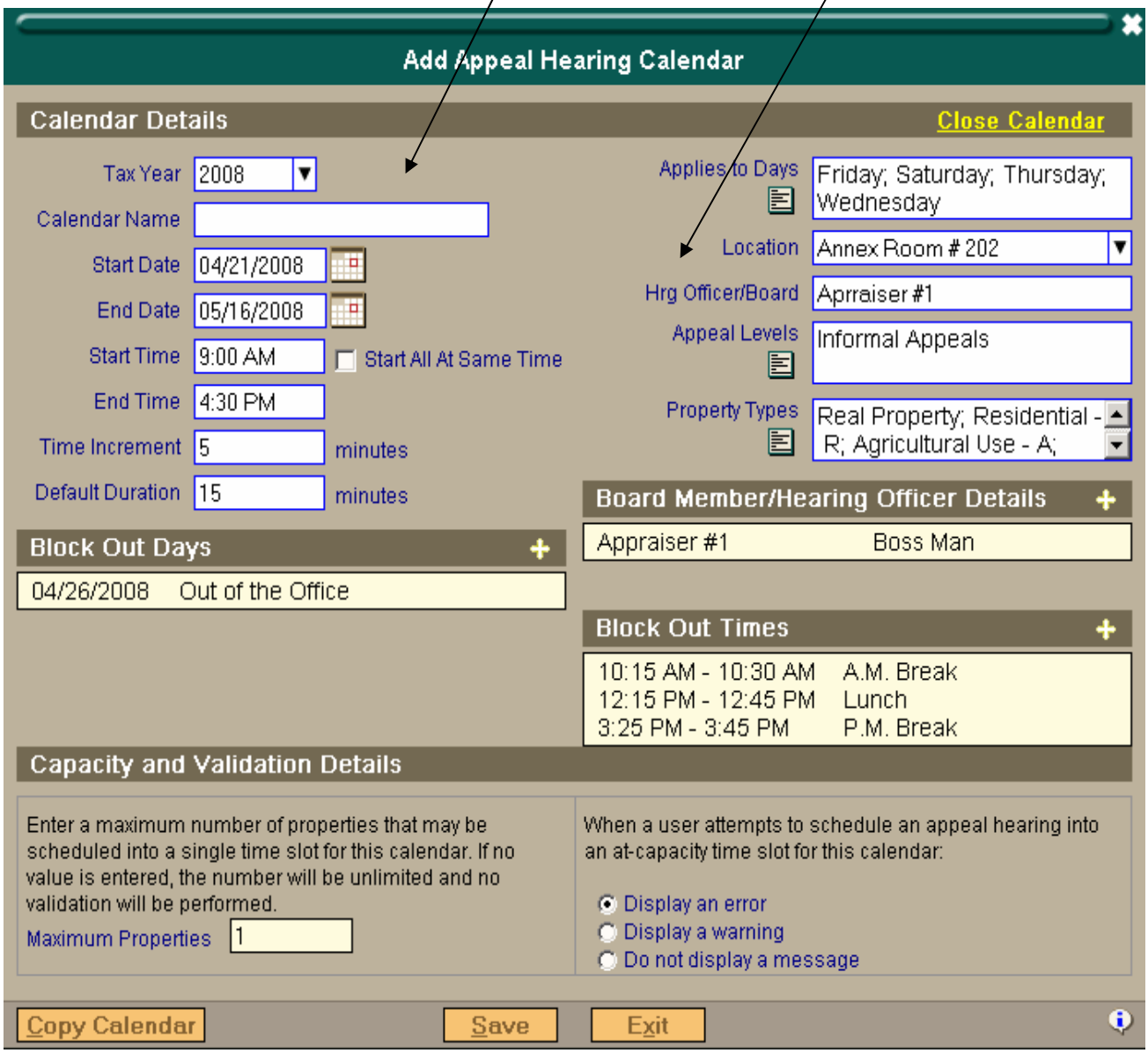
**HC12** **Capacity and Validation** Details, to the right, is the section that determines what happens when a user tries to schedule a hearing into a time slot on a calendar that is at capacity.

**Display an error** - if an error should be displayed when a user tries to add a hearing to a full time slot. The user will have to select another time slot to continue**.**

**Display a warning –** if a warning message should be displayed when a user tries to add a hearing to a full time slot. The user can proceed to schedule the time slot over capacity.

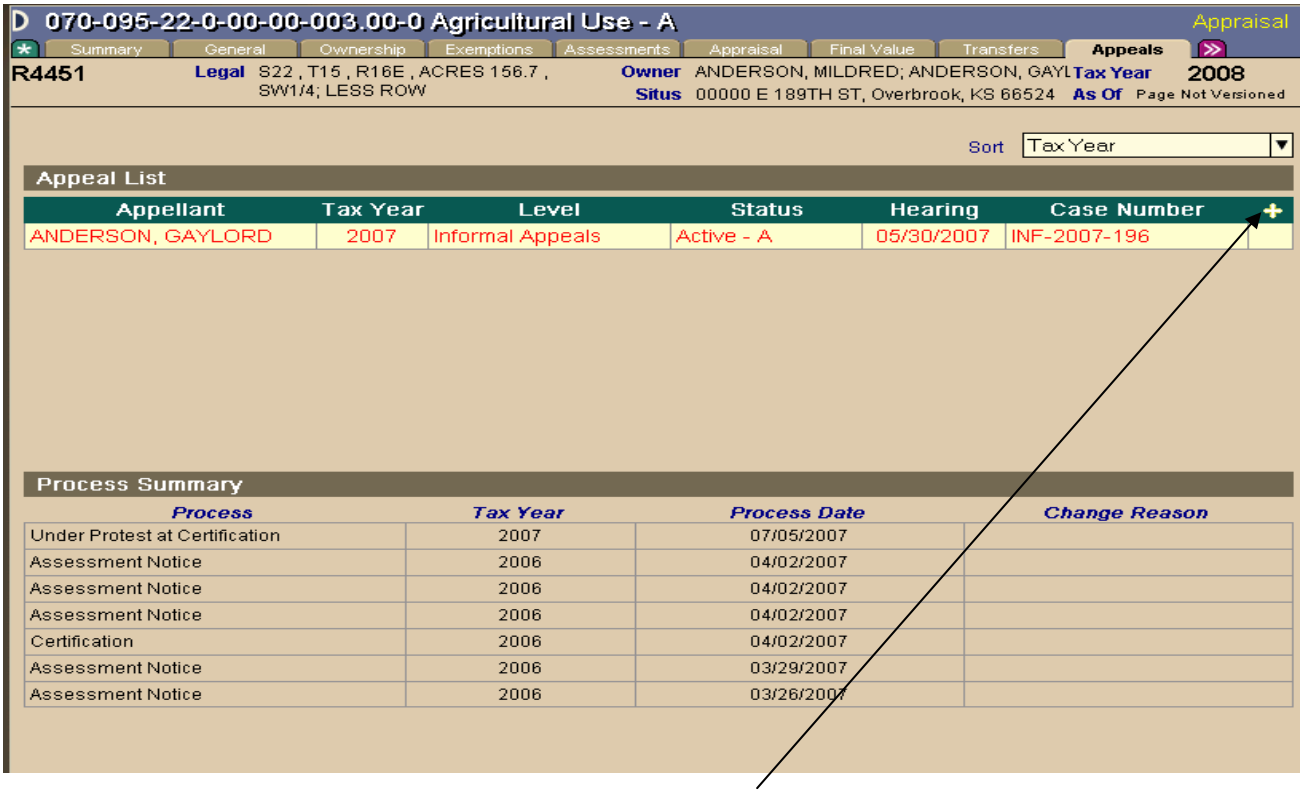
**Do not display a message –** if there shouldn't be a limit on the number of hearings users can schedule into time slots on this calendar. When you select this option, the **Maximum Properties** field is disabled.

**HC13** **Copy Calendar.** Use this button to create a new calendar that is substantially similar to the one you are copying. Click the Copy Calendar button. Every thing will copy into a new calendar. You need to change the name of the calendar and the hearing/officer board name. Make any other changes that are necessary. Then select Save and you have a new calendar.



## Chapter 3 - Property Appeals Tab.

**Appeal History.** Appeal information on a property is accessed from the Appeals Tab on the property record. The Appeals Tab provides an appeal history for the property. The appeal history is the top half of the page. If the Appeal List shows the Appellant, Tax Year, etc in **Red** that indicates at a glance this appeal has not been closed - it is still an active appeal. If the Appeal has been closed it will be in **Black**. The Process Summary, which is similar to a value history for the property, displays on the lower half of the page for jurisdictions that have taken the necessary setups to create the process summary records.

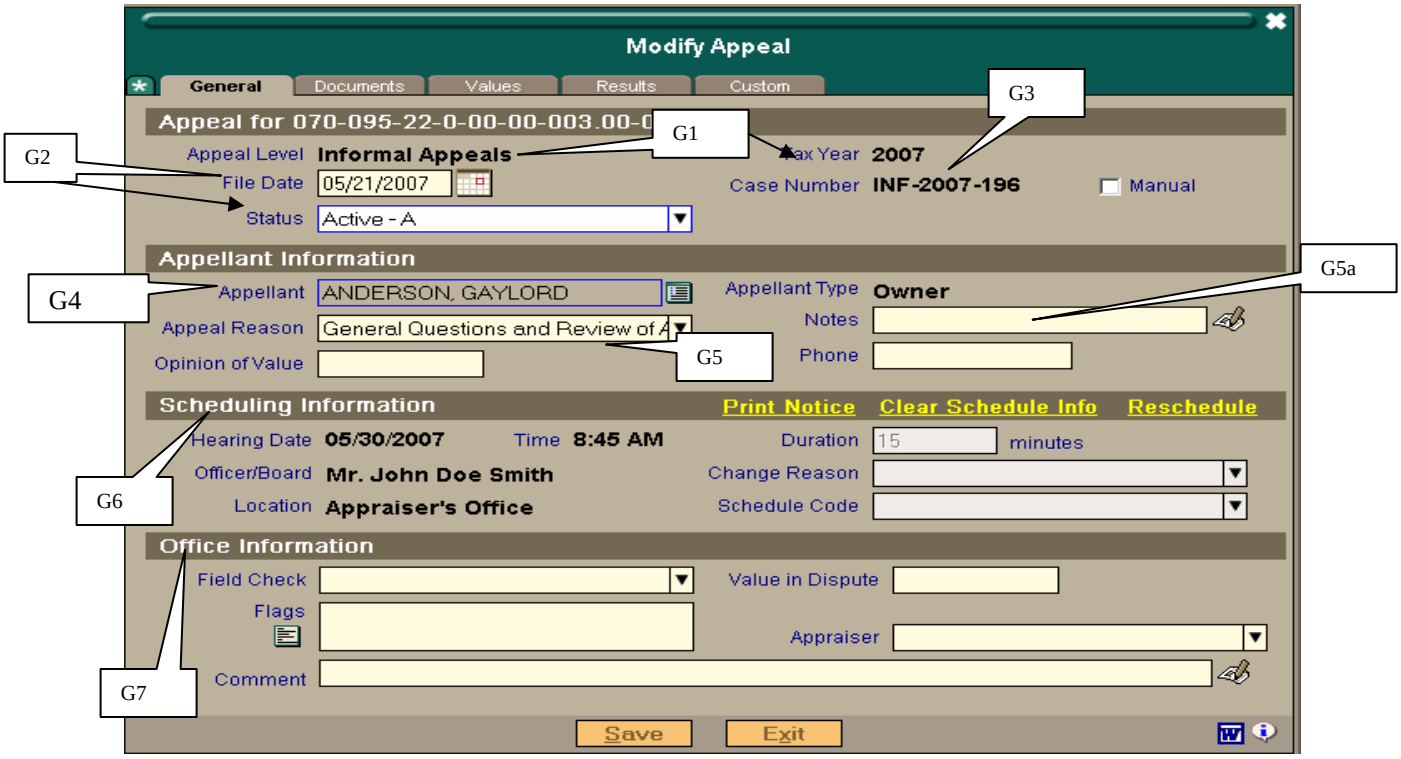



**Appeal Detail**. The user can add an appeal using the add icon on the green appeal table header then selecting the appropriate tax year and appeal level. The user can access the appeal detail for existing appeals by clicking on any row in the table. The appeal detail record is organized into five tabs.

An appeal record may have up to five tabs – General, Documents, Values, Results, and Custom. The Custom Tab is used only to display final values for converted, closed appeals and will not be addressed in this manual. Use the General Tab to enter basic information about the appeal, including the file date, status, hearing information, scheduling information, and office information. Access the General Tab for an appeal when you are: Adding an Appeal, or Modifying an Appeal.

### Appeal General Tab

The General tab stores information about the appeal application and hearing schedule. The tab is divided into the following sections. The Appeal Section has the Appeal level-(G-1), Tax Year-(G-1), File Date (G-2), Status (G-2), and Case number(G-3) see next page.




**Appeal Information Section:**

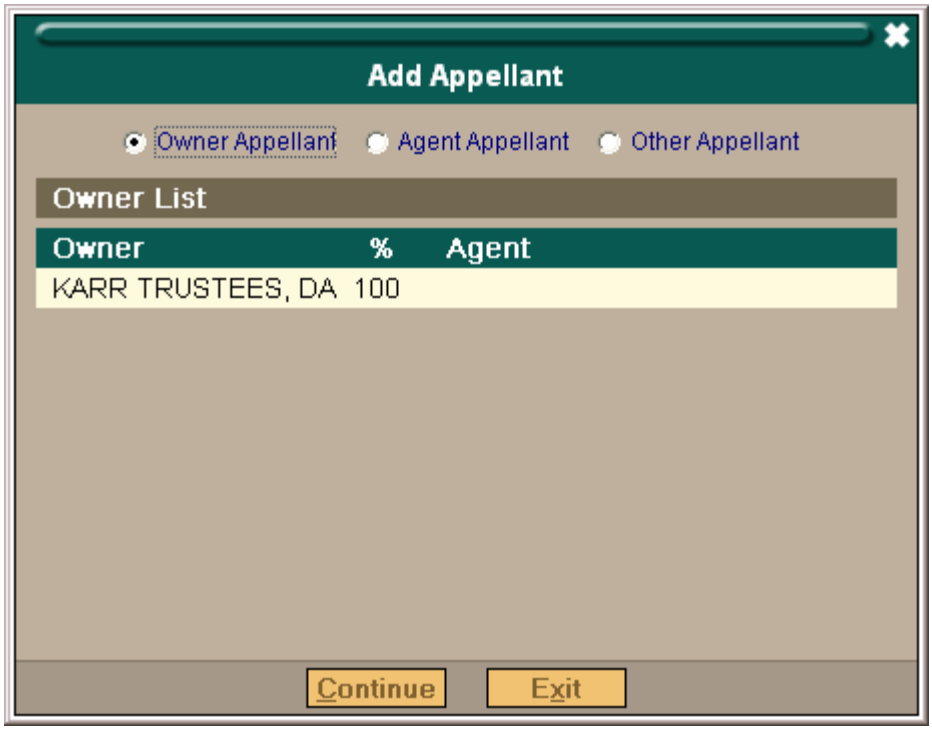
**G1** **Appeal Level and Tax Year.** The appeal level and tax year selected when you added the appeal are displayed here. Once an appeal record is saved, these fields cannot be changed. If an appeal record was created in error, it can be deleted with a right click option on the appeal list. (An appeal cannot be deleted while its status is "Active".)

**G2** **File Date and Status**. Enter the date when the appeal was filed or click to select a date from the calendar. The current date is defaulted in this field. Status – select the appropriate status for the appeal - open or closed. If you are adding an appeal, the status chosen as the default for the selected appeal level is automatically displayed here as Active-A. If a status was selected on the Results tab, that status is automatically displayed in this General Tab Status field.

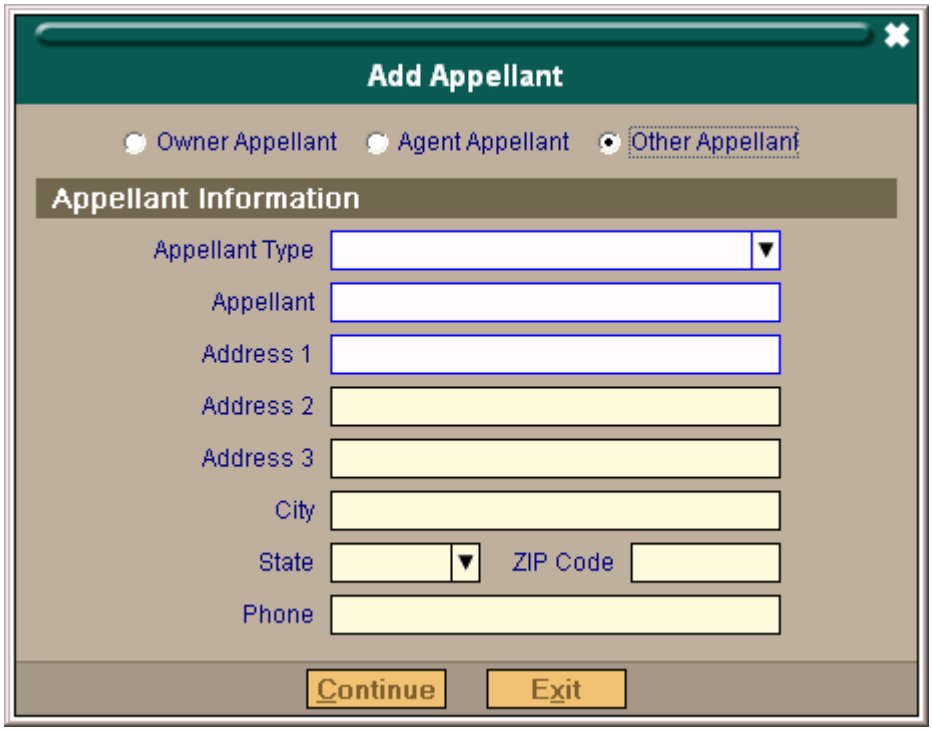
**G3** **Case Number**. If you use system-assigned case numbers, initially the words "System Assigned" will be displayed here (after Saving the appeal record, the system-assigned case number will appear), and you do not need to enter a case number. If you need to assign a case number manually, select Manual and enter the case number in the space provided. Whether the case number is entered by the user or automatically generated depends on the appeal level parameters.

**Appellant Information Section:**

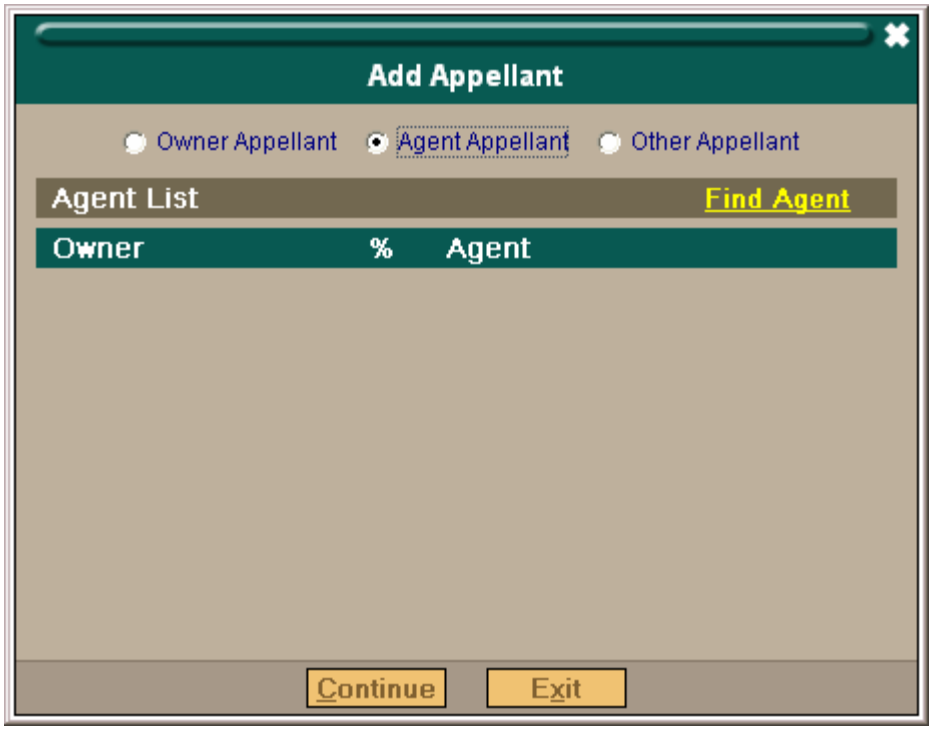
**G4** **Appellant**. Every appeal must have an appellant. The appellant defaults as the property owner, but it may be an agent who has been granted the appropriate authority by the owner. In some offices, the appeal might be filed by a third party such as a family member. If you need to change the default appellant, click the icon next to the Appellant field to launch the Add Appellant dialog.




If you select the Owner Appellant, a list of the property owners for the most recent version of the ***current*** tax year is displayed. This list includes the percent owned and associated agent of each owner. Click on the appropriate owner to highlight it.




If you need to create an appeal for an appellant who is not current owner, use the Other Appellant option. You can use this option if a new appeal must be created for a prior year for an appellant who is not a current owner. You can also use this option if an owner's relative or another third-party person files the appeal.




If you have an Agent Appellant, a list of the agents associated with the property for the most recent version of the **current** tax year is displayed. Click the appropriate agent to highlight it. If the agent you are looking for is not displayed, click Find Agent in the Agent List header to search for the correct agent.

**Appellant Type** is selected from the Add or Modify Appellant dialog box. If the appellant type is an agent, hover over the type to display the name of the owner of the property in a tool tip.

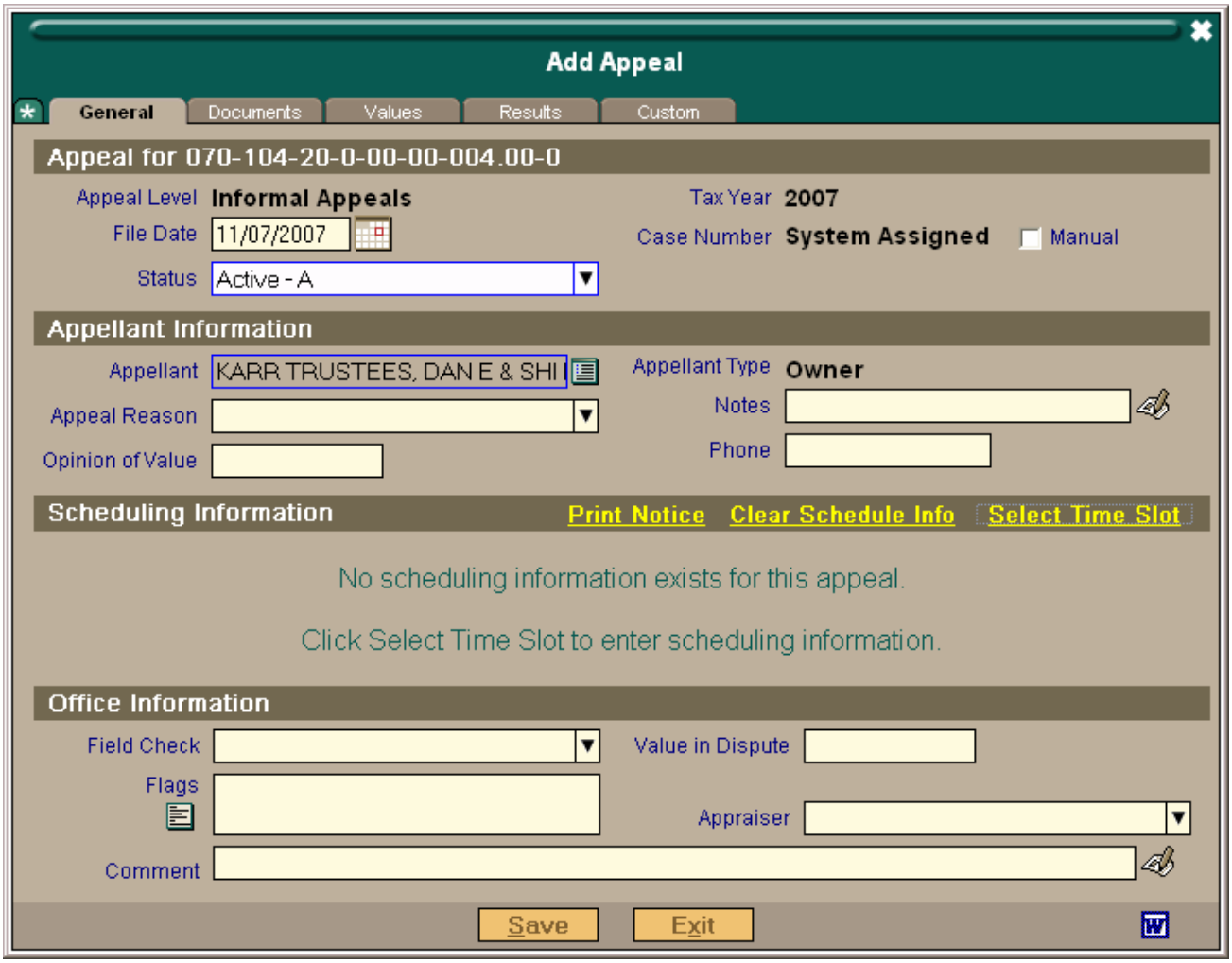
**G5** **Appeal Reason and Opinion of Value**. The list of values for appeal reasons is a user defined appeal reason code. Select the appellant's reason for the appeal. Press F4 or click on the down arrow to search for the appropriate code.

**Opinion of Value** is a text box that accepts numeric entries. Enter the appellant's estimation of the value of the property.

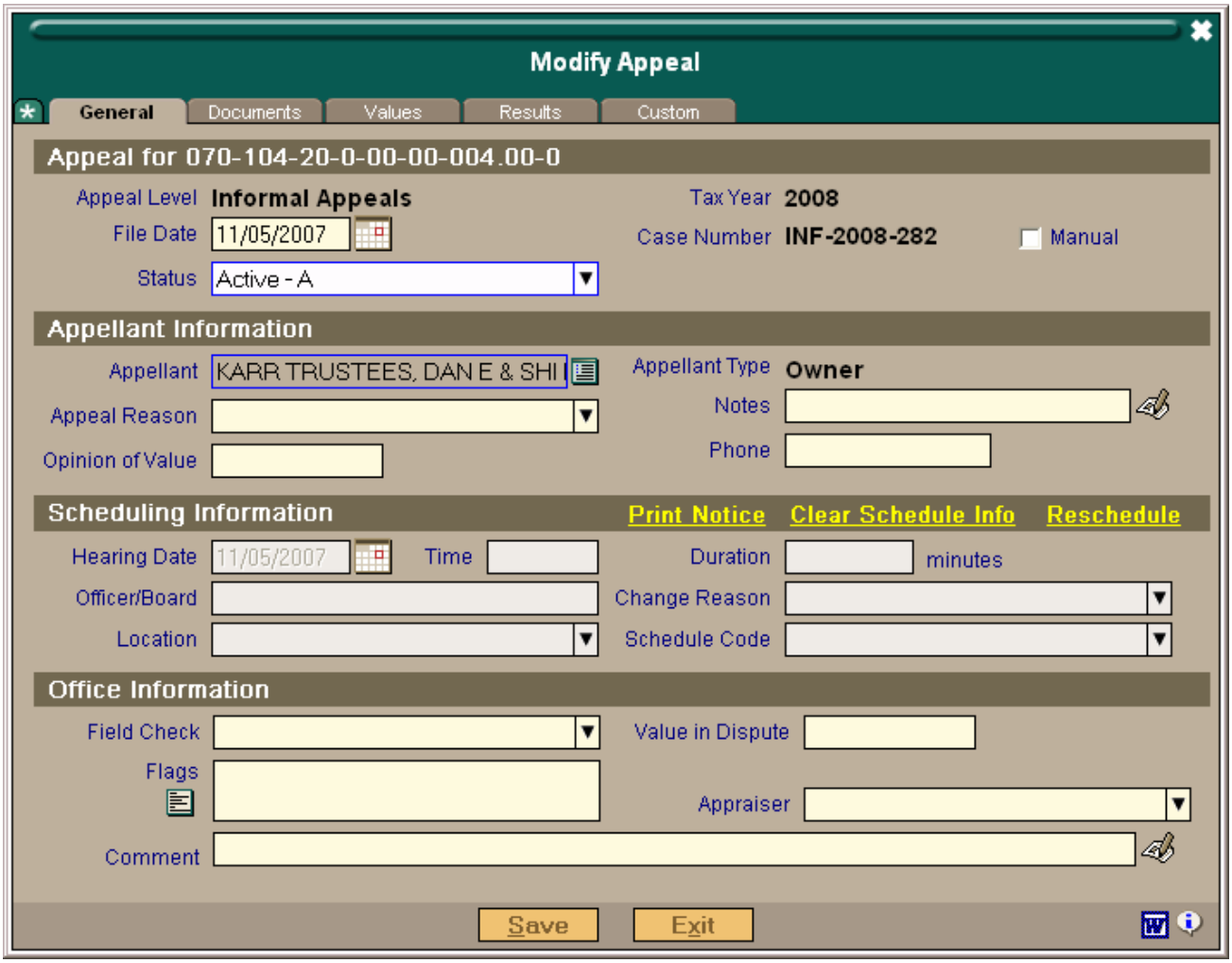
**G5a** **Notes.** Enter any notes regarding the appellant in the space provided. Click on for additional space to enter more notes.

**Scheduling Information Section:**

**G6** **Scheduling Information**. No fields are displayed in this section if the hearing date is validated against a calendar and no scheduling information has been entered for the appeal. Whether hearings are validated against a calendar or entered manually is defined by appeal level parameters.




In this case, the hearing will be scheduled on a calendar, but that has not yet occurred.




In this case, the appeal will be scheduled manually, outside of the calendar process.

**Hearing Date**: Enter the date for the hearing or click to select a date from the calendar. If you have scheduled the hearing using a calendar, the date you selected is displayed here, and you cannot change it without rescheduling the hearing or clearing the information.

**Time**: Enter the time for the hearing. If you have scheduled the hearing using a calendar, the time you selected is displayed here, and you cannot change it without rescheduling or clearing the information.

**Duration**: Enter the length of the hearing in minutes. If you are using a calendar, the default duration from the calendar is automatically entered here.

**Officer/Board**: Enter the hearing officer or board for the appeal. If you are using a calendar, the officer/board from the calendar is displayed here, and you cannot change it without rescheduling the hearing or clearing the information.

**Location**: Select the location of the hearing. Press F4 to search for the appropriate code. If you are using a calendar, the location from the calendar is displayed here, and you cannot change it without rescheduling the hearing or clearing the information.

**Change Reason**: This field is used if the hearing is being rescheduled. Select the appropriate reason for the change in the hearing. Press F4 or the down arrow for the appropriate code.

**Schedule Code**: Select the reason why the hearing was scheduled (e.g., original hearing, continued hearing, rescheduled hearing). Press F4 or click on the down arrow for the appropriate code.

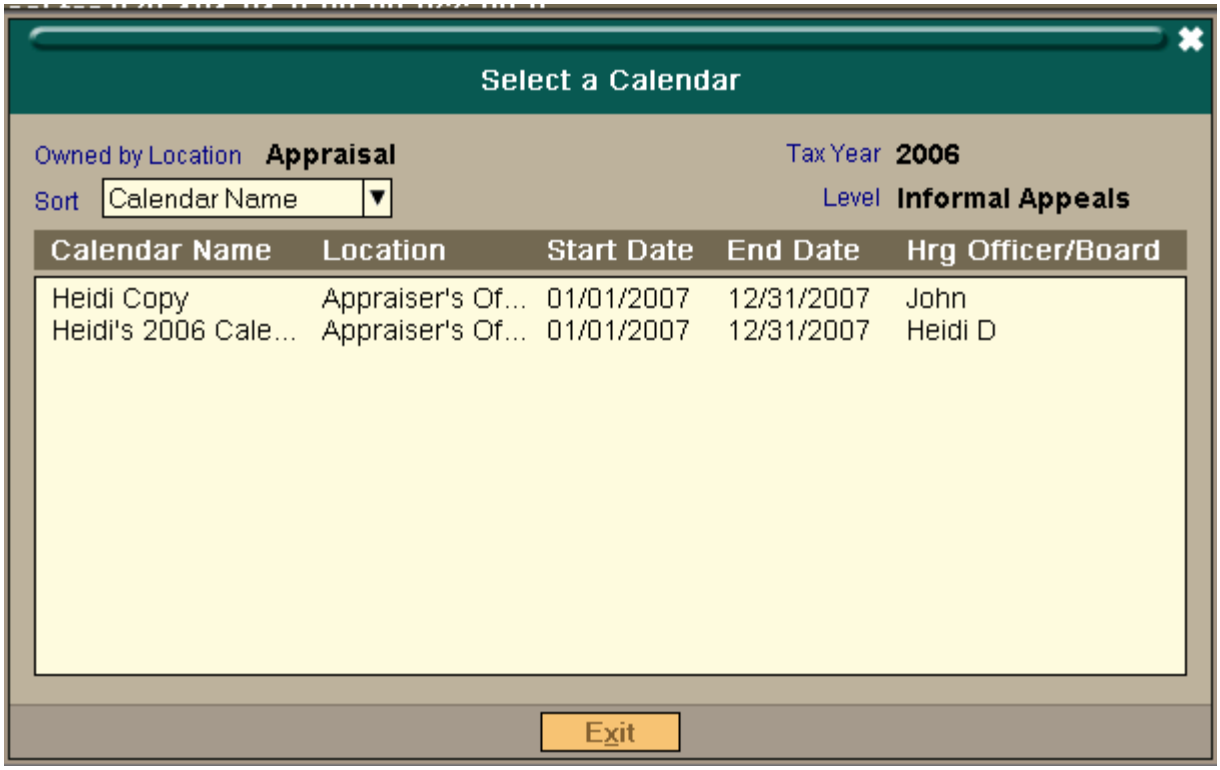
**Rescheduling a Hearing Date**:

The Clear Schedule Info option will clear out the current Hearing Date, Time, Duration, Officer/Board, Change Reason, Location and Schedule Code. It will replace the information with the message "No scheduling information exists for this appeal. Click Select Time Slot to enter scheduling information". It will not clear the Rescheduled from, Location, Officer/Board/Change Reason and Change Date. The only way to clear that data is to completely delete the appeal from the Appeal Tab.

Reschedule is just that. You can click on the Reschedule to change everything about the current hearing appointment.

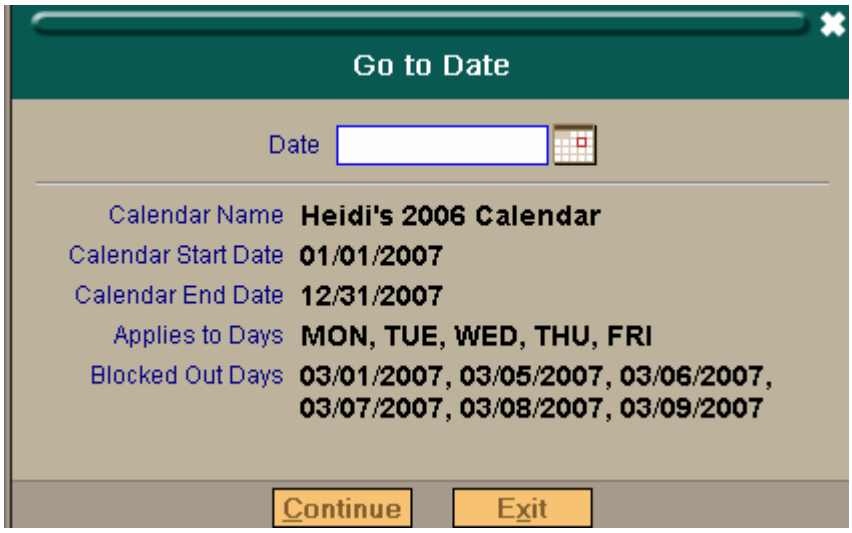
**What is a Hearing Calendar?**

If the appeal is associated with more than one calendar, the Select a Calendar dialog box is displayed when you click the Select Time Slot or Reschedule link in the Scheduling Information header on the General Tab of an appeal. Calendars that are Closed or Full for the selected tax year and appeal level are not displayed in the table.

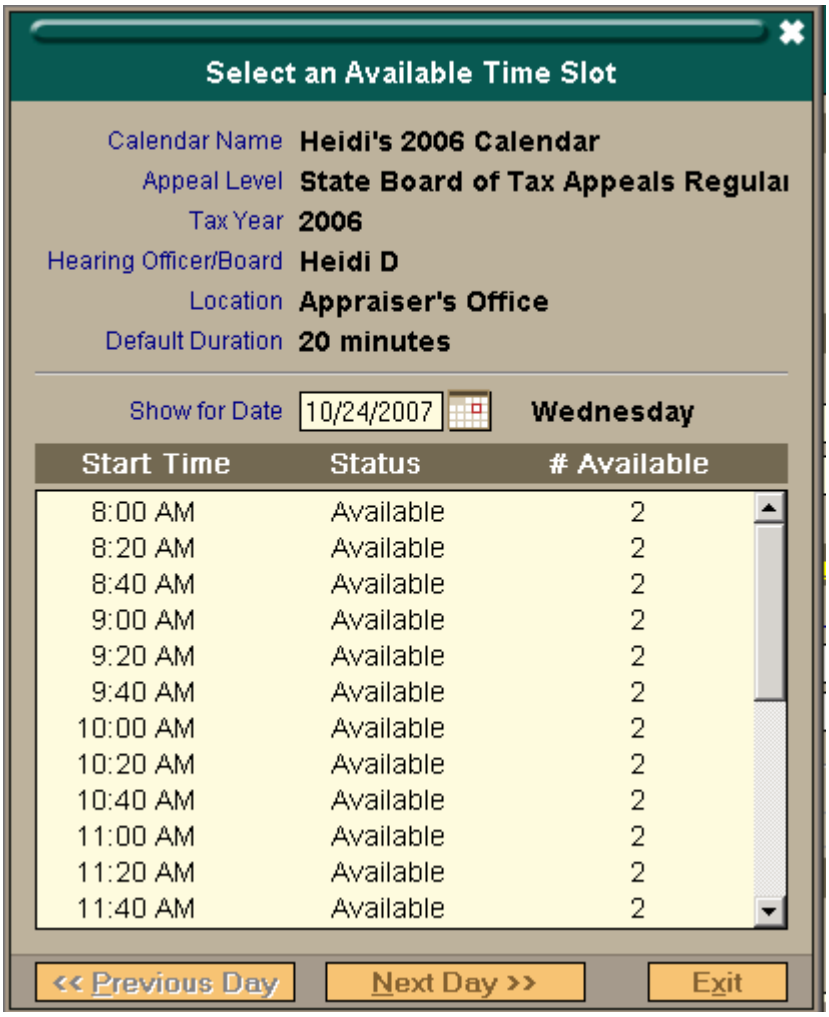



When viewing the header information you have the Calendar Name-the name associated with the calendar. Appeal Level this shows the appeal level selected when the appeal was added. Tax Year is the tax year selected when the appeal was added. Hearing Officer/Board displays the hearing officer or board assigned to the selected calendar. Location is the location or room where the hearing will take place.

After selecting a calendar, the Go to Date dialog box will appear.




After a date is selected, the Select an Available Time Slot dialog appears.




The date selected is shown in the field Show for Date. You can use the Previous Day or the Next Day options shown at the bottom of this dialog box to change the selected date to the next active one.

Or you can enter a new date in the Show for Date field or click on the to select a date from the calendar.

The available times for the selected date are displayed. The start time, status (i.e., available, full or blocked out) and number of hearings that may still be scheduled are displayed for each time slot.

When you hover over a time slot, the number of rows highlighted shows you how many time slots the hearing should occupy. This is determined by the calendar's time increments and the default duration. For example, the dialog box displays time slots in 20 minute increments and the duration for the hearing is 60 minutes, so three rows are highlighted when you hover over one.

Click a time slot to select it for the hearing and return to the Appeal's General tab. If you do not want to schedule the hearing, click Exit (ALT+X).

## Office Information

**G7** **Office Information**. The user can assign information including the appraisal or assessment value, the appraiser and the type of appeal being filed.

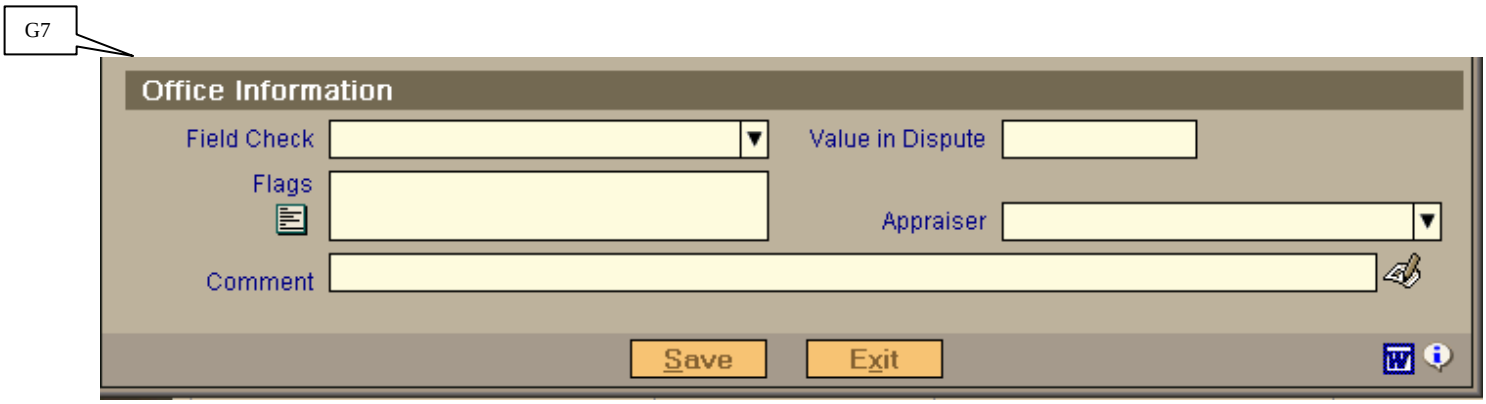
**Field Check.** Select the status of a field check of the appeal from the list of available options (e.g., requested, scheduled, or completed). Press F4 or select the down arrow for options available**.**

**Flags.** Click to select the appropriate flags for the appeal. Two standard flags are delivered with the Orion system, and counties may add to them. They are: 1) Assessment Values for this Parcel are Under Appeal – WAR code: WARNING; and 2) Phone - - - code: phone

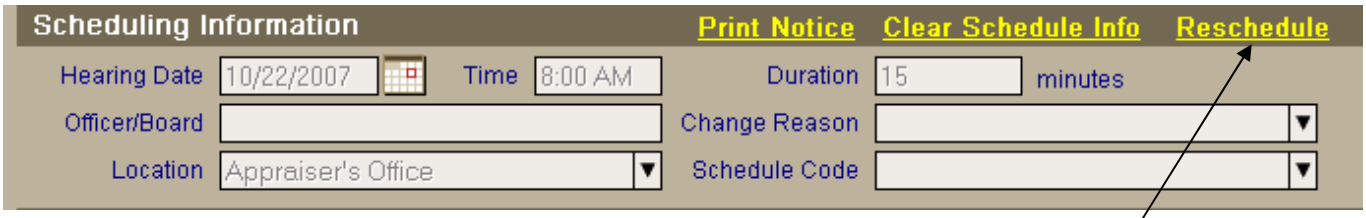
**Value in Dispute.** Enter the amount in dispute.

**Appraiser.** Select the appraiser or staff member who is responsible for the appeal. Press F4 or the down arrow to the right of the dialog box to search for the appropriate code.

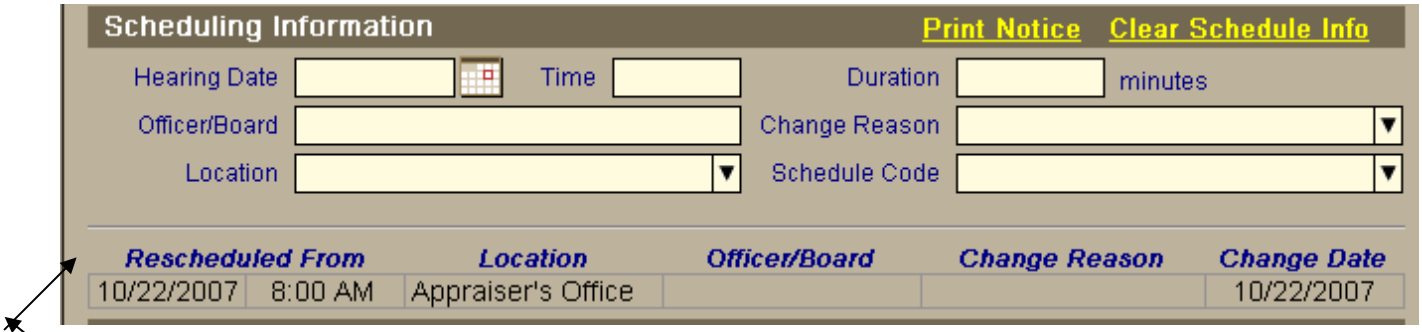
**Comment.** Enter any comments regarding the appeal in the space provided. Click on for additional space.



## Rescheduling and Clearing the Appeal Hearing Appointment

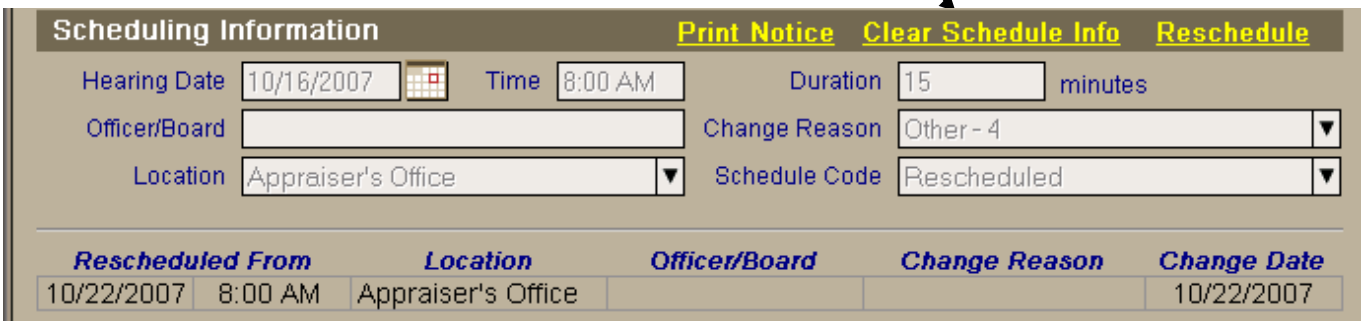



If the hearing has been scheduled and needs to be rescheduled, click on Reschedule




When you choose the Reschedule it will move the original hearing information to the Reschedule From, Location, Officer/Board, Change Reason, and Changed Date grid.

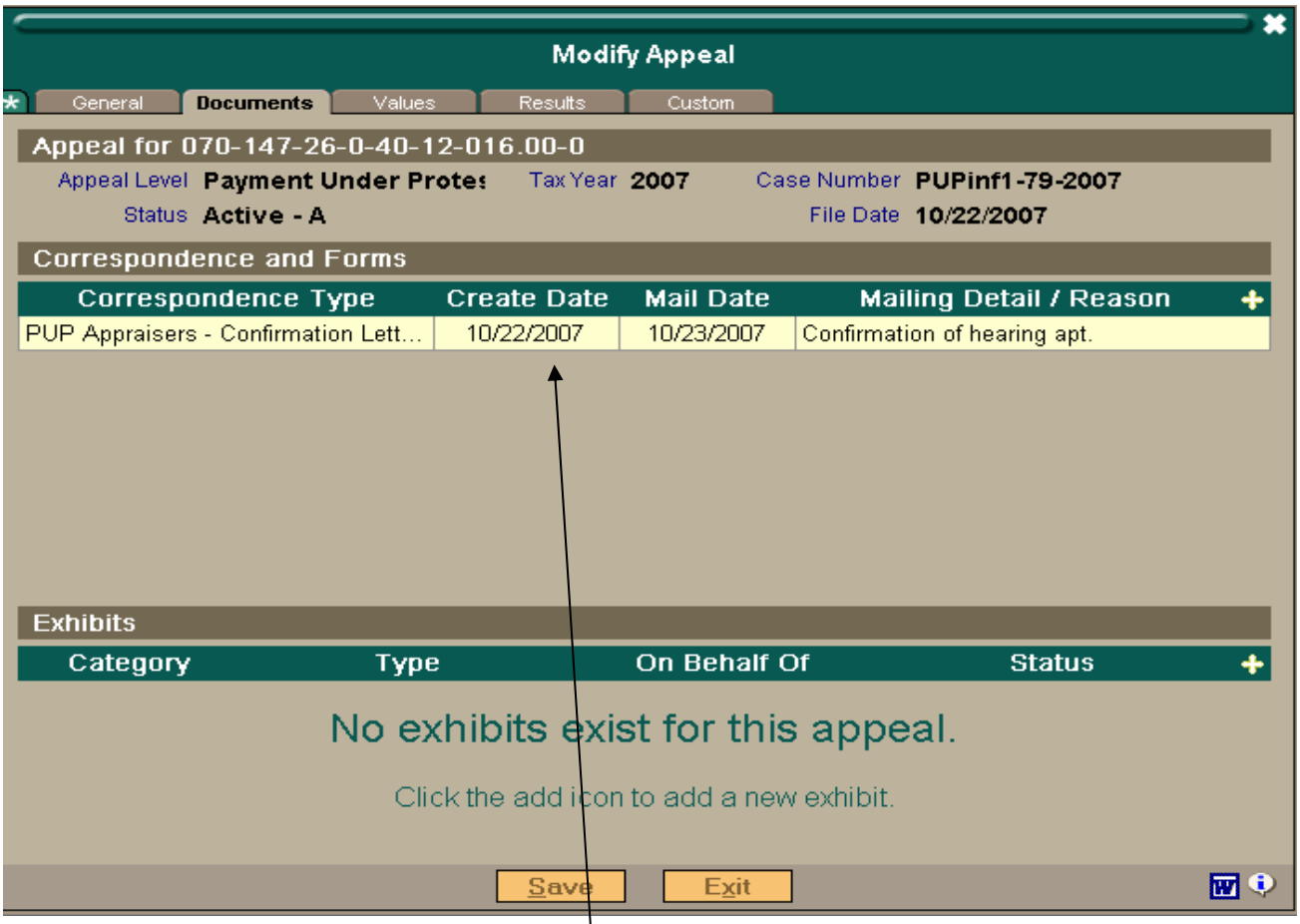
If you want to completely delete the hearing information, select Clear Schedule Info.



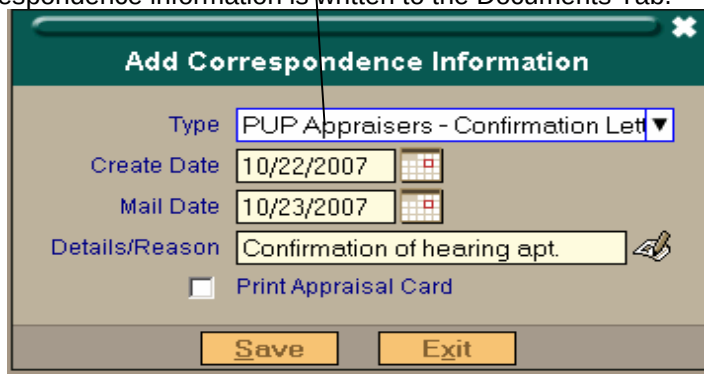
## Appeal Documents Tab.

The Appeal Documents Tab tracks hearing correspondence and exhibits. If appeal correspondence is generated using the Orion appeal letter options, the correspondence records are automatically created. If documents are created externally, records can be manually entered.

Exhibits entries are manually created. The user selects an exhibit category and type, an 'On Behalf Of' code, and an exhibit status code. Exhibits may then be scanned and attached to the appeal record.



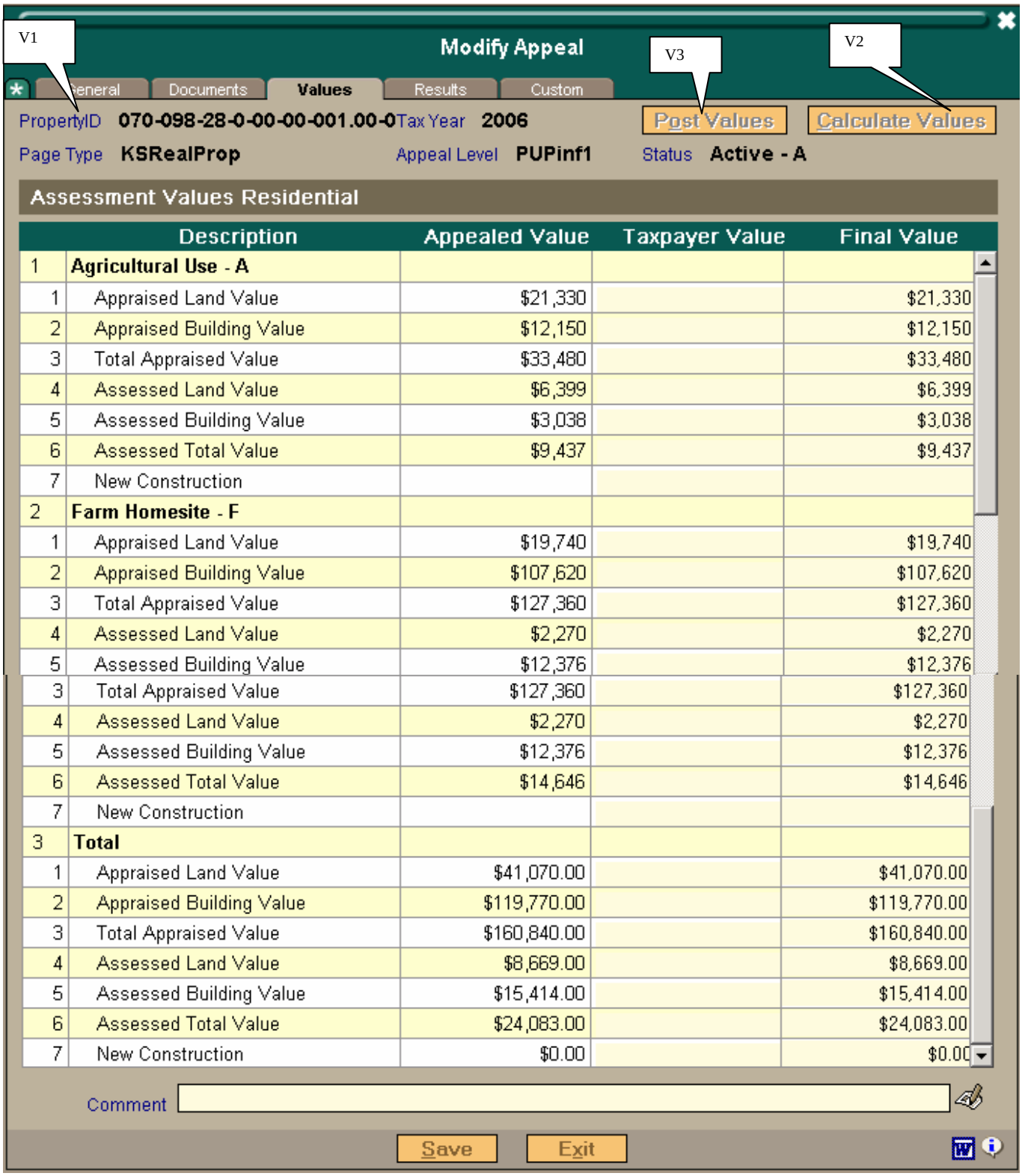

This Correspondence information is written to the Documents Tab.




**Type:** Select the type of correspondence you are sending. Press F4 or the down arrow to search for the appropriate code.

**Create Date:** Enter the date on which the correspondence was created.

**Values Tab on the Record.**




| | Description | Appealed Value | Taxpayer Value | Final Value |
|---|---|---|---|---|
| 1 | **Agricultural Use - A** | | | |
| 1 | Appraised Land Value | $21,330 | | $21,330 |
| 2 | Appraised Building Value | $12,150 | | $12,150 |
| 3 | Total Appraised Value | $33,480 | | $33,480 |
| 4 | Assessed Land Value | $6,399 | | $6,399 |
| 5 | Assessed Building Value | $3,038 | | $3,038 |
| 6 | Assessed Total Value | $9,437 | | $9,437 |
| 7 | New Construction | | | |
| 2 | **Farm Homesite - F** | | | |
| 1 | Appraised Land Value | $19,740 | | $19,740 |
| 2 | Appraised Building Value | $107,620 | | $107,620 |
| 3 | Total Appraised Value | $127,360 | | $127,360 |
| 4 | Assessed Land Value | $2,270 | | $2,270 |
| 5 | Assessed Building Value | $12,376 | | $12,376 |
| 3 | Total Appraised Value | $127,360 | | $127,360 |
| 4 | Assessed Land Value | $2,270 | | $2,270 |
| 5 | Assessed Building Value | $12,376 | | $12,376 |
| 6 | Assessed Total Value | $14,646 | | $14,646 |
| 7 | New Construction | | | |
| 3 | **Total** | | | |
| 1 | Appraised Land Value | $41,070.00 | | $41,070.00 |
| 2 | Appraised Building Value | $119,770.00 | | $119,770.00 |
| 3 | Total Appraised Value | $160,840.00 | | $160,840.00 |
| 4 | Assessed Land Value | $8,669.00 | | $8,669.00 |
| 5 | Assessed Building Value | $15,414.00 | | $15,414.00 |
| 6 | Assessed Total Value | $24,083.00 | | $24,083.00 |
| 7 | New Construction | $0.00 | | $0.00 |

**V1 Appeal Values Tab Header Information and Controls**.

The header displays Property ID, tax year, appeal level and status.

**V2 Calculate Values.** For a Data Change or Re-calculated Values

The **orange Calculate Values** button on the top of the page allows the user to pull a new value and/or class from the Final Value Tab into the appeal. (Example: You make an adjustment to the

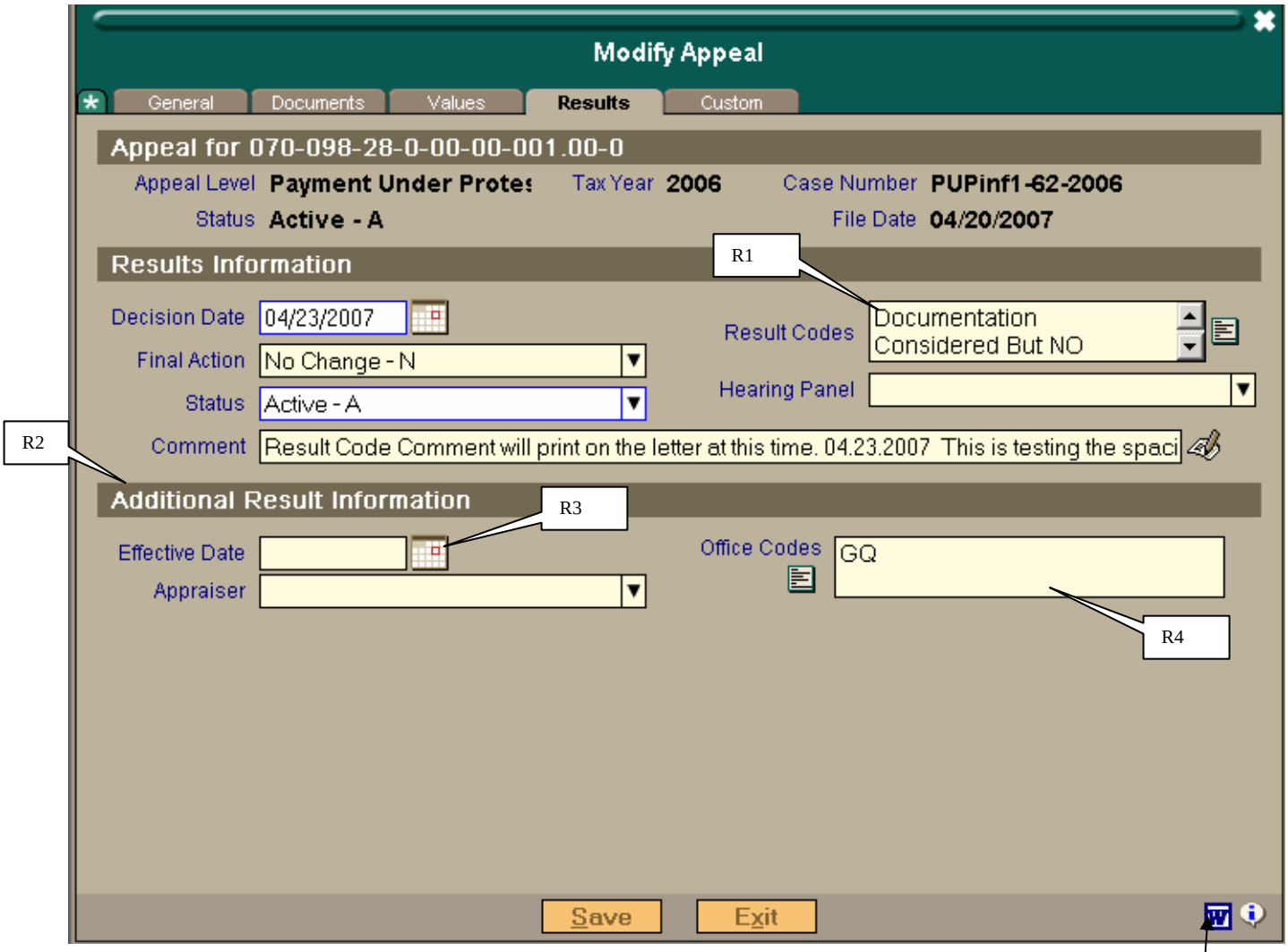
data and recalculate on the Appraisal Tab, or update the Final Value tab per the hearing decision.) Then reopen the appeal record and click on the **Calculate Values** button to move the new value (from the Property Final Value Tab) to the Appeal Value Final Value Tab's far right column – "Final Value". Click the Save button to move the value and class from the Appeal Final Value column to the Assessment Tab.

**V3 Post Values.** For a Value Override

If the county needs to override a value in the Appeal Final Value column for decisions from SMALL CLAIMS, BOTA, DISTRICT COURT, etc., click on the Final Value column of each value to be changed. You must change Appraised Land, Building and Total values as well as Assessed values within each class. The Total values in the bottom section will automatically update as you make the changes to each class. Click the **Post Values Button** to move the values into the Assessment tab.

**Appeal Results Tab.**

R1 This field holds the Result Code(s) that will be printed on the notification of hearing results form sent to the Taxpayer.




R2 Additional Result Information section.

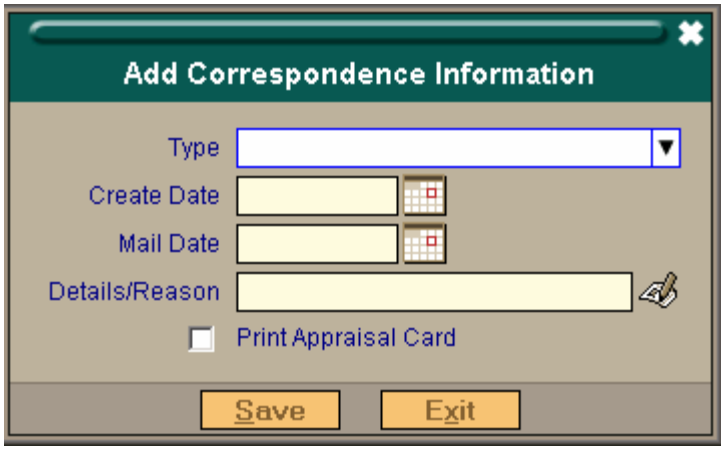
R3 Effective Date of the decision.

R4 The Office Codes allow a jurisdiction to record additional result related codes that may not be used for the results letter.

## Chapter 4. Appeal Forms and Documents - Printing Hearing Forms from the Appeals Tab.

When you are ready to print an individual confirmation letter or any other appeal document, it can be done from the Appeals Tab. If you have the security right to produce forms, the Appeals Tab will have a in the lower right corner of the screen. Click on the and the Add Correspondence Information prompt box appears.

Fill out the prompt box when it comes up.




**TYPE** – the type of form to be printed.

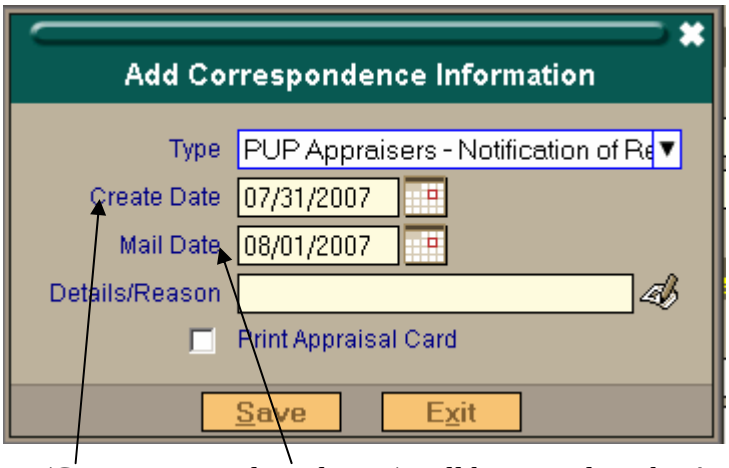
**CREATE DATE** – the day the form was created.

**MAIL DATE** – optional. If it is a form that will be mailed, the Mail Date should be filled in with the same date intended on mailing.

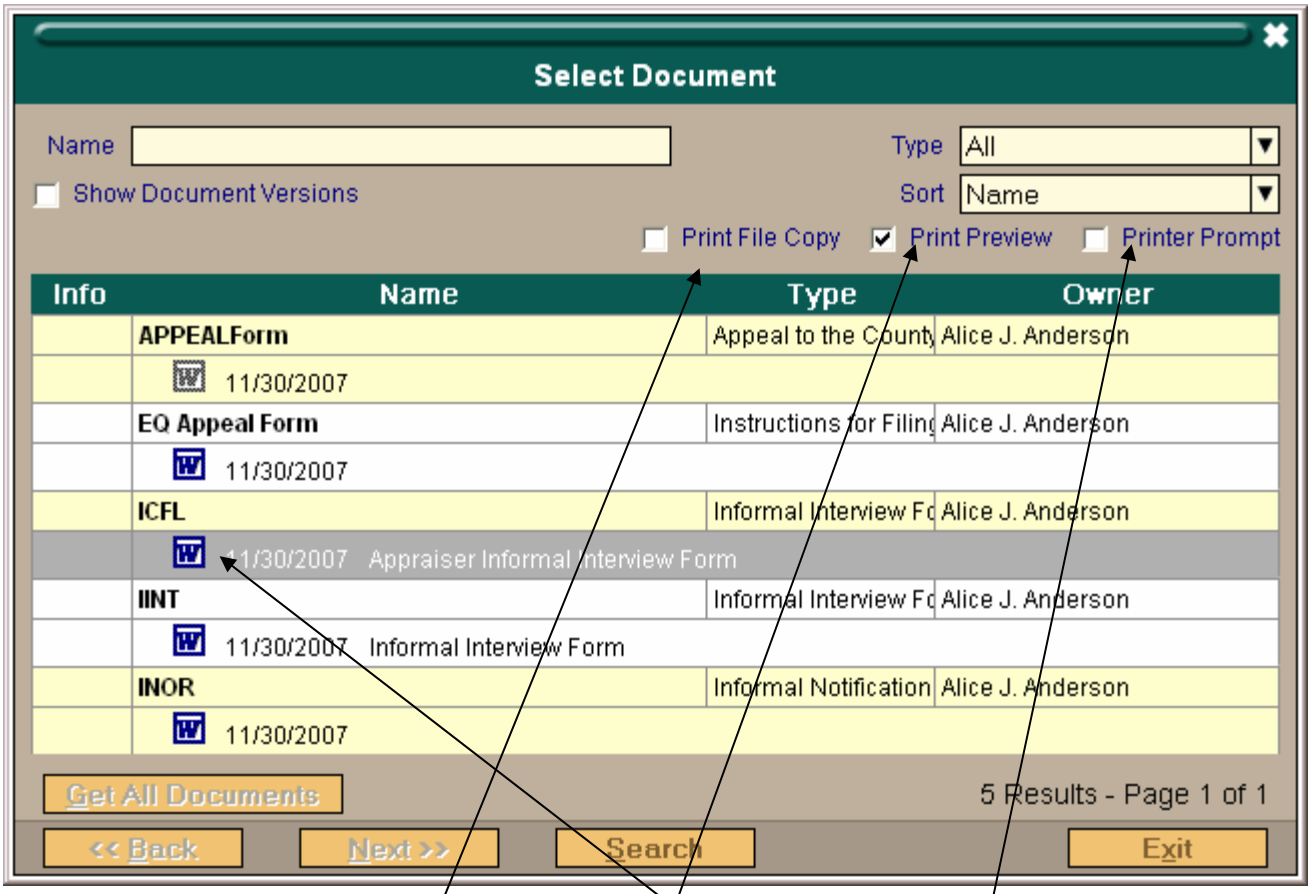
**DETAILS/REASON** – a comments field for notes.

Example of the Add Correspondence Information prompt filled out.

After filling out the information select **Save**

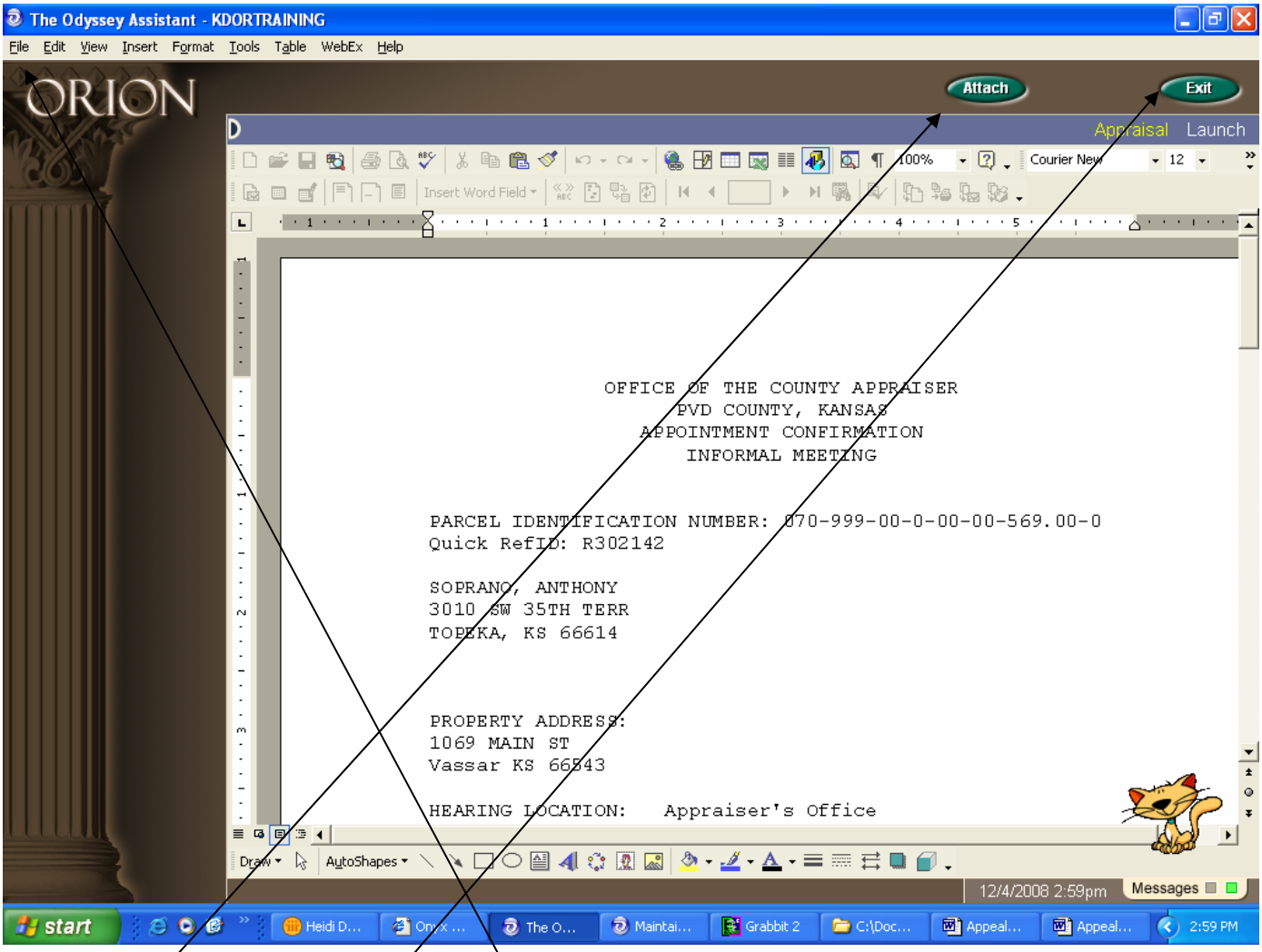



These dates (Create Date and Mail Date) will be posted on the Appeal Documents Tab.

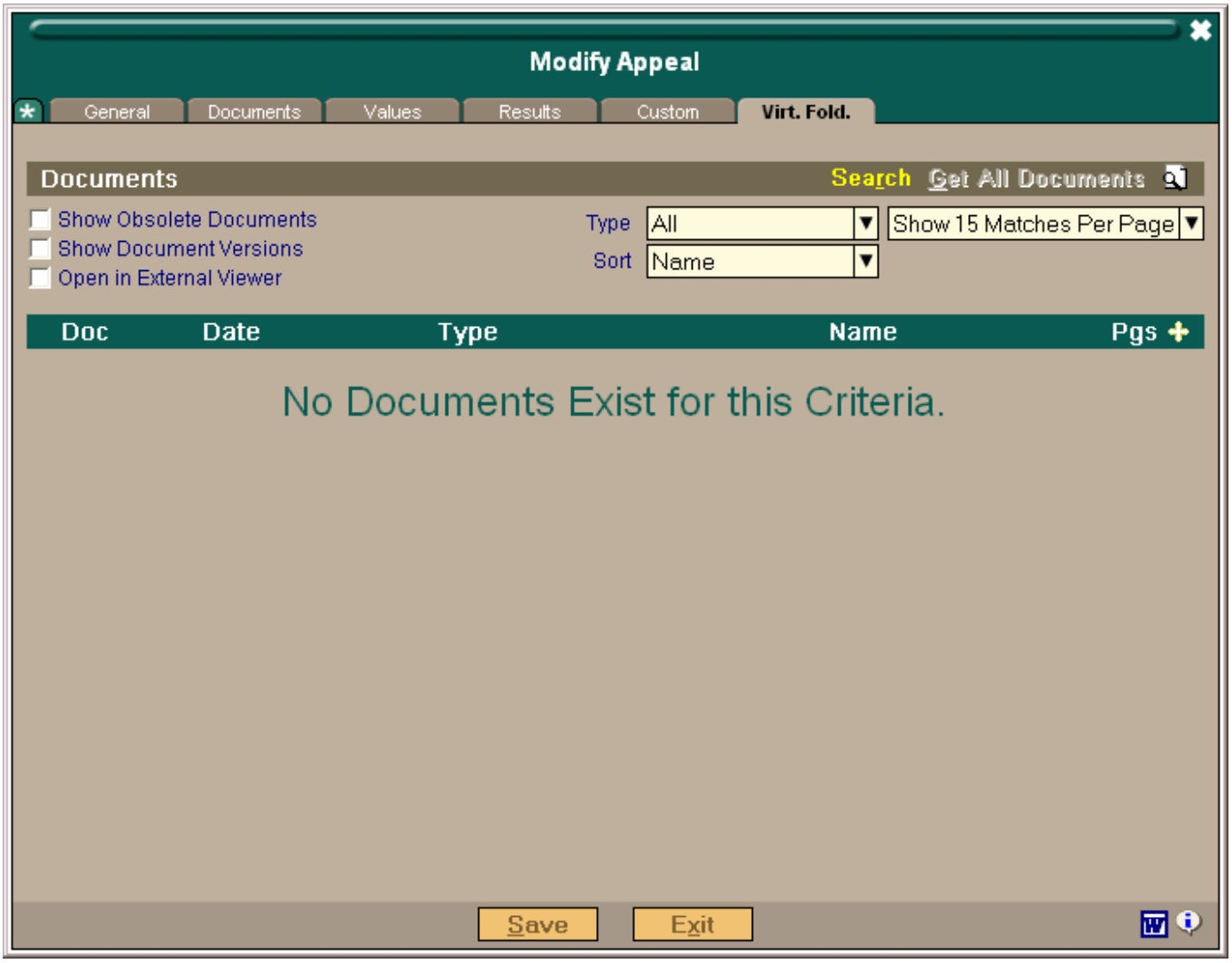



When the Select Document dialog appears, select the document to be printed by left clicking on the appropriate document.

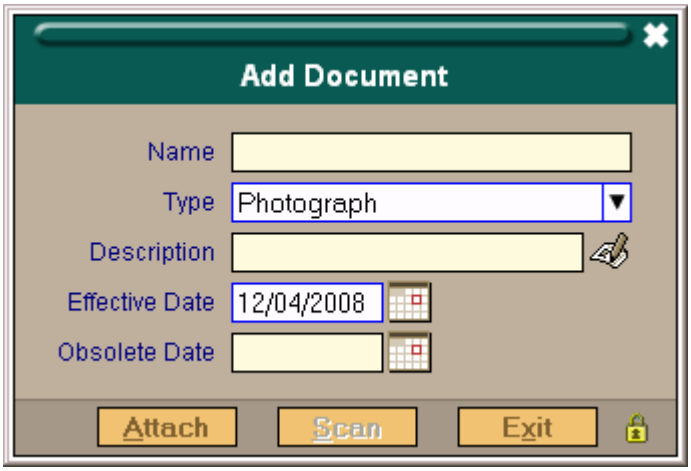
Note the options to Print a File Copy, see a Print Preview, or receive a Printer Prompt. If Print Preview is selected, the document will be presented on screen where it can be modified, if necessary. If Printer Prompt is selected, the user can direct it to a particular printer instead of the form automatically being sent directly to the default printer. Print File Copy will print an extra copy of the form.




If the Print Preview option is selected, the document opens onscreen where it can be modified, if necessary. It can then be printed by selecting File/Print . It can be added to the parcel's Documents Tab by selecting Attach . Or, clicking Exit will simply close the screen without action.

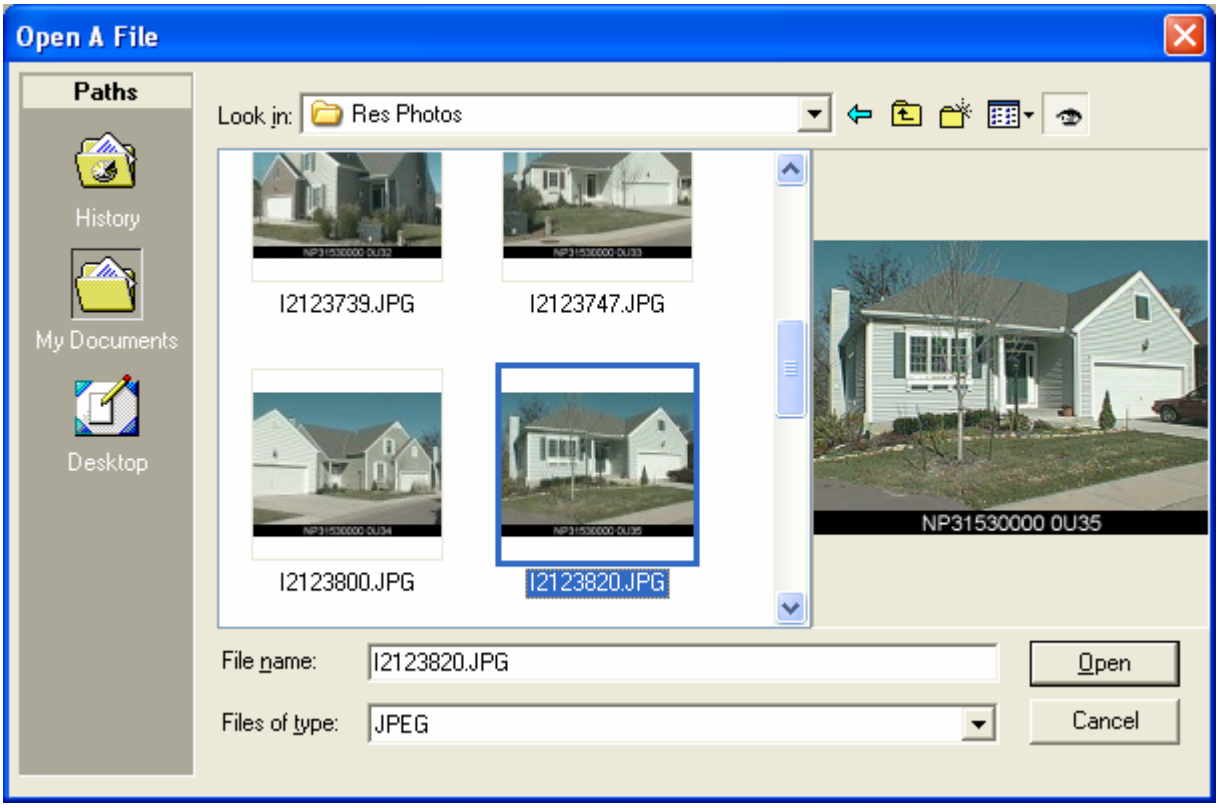



The Virtual Folder Tab allows the user to add documents not considered either appeal forms or exhibits.



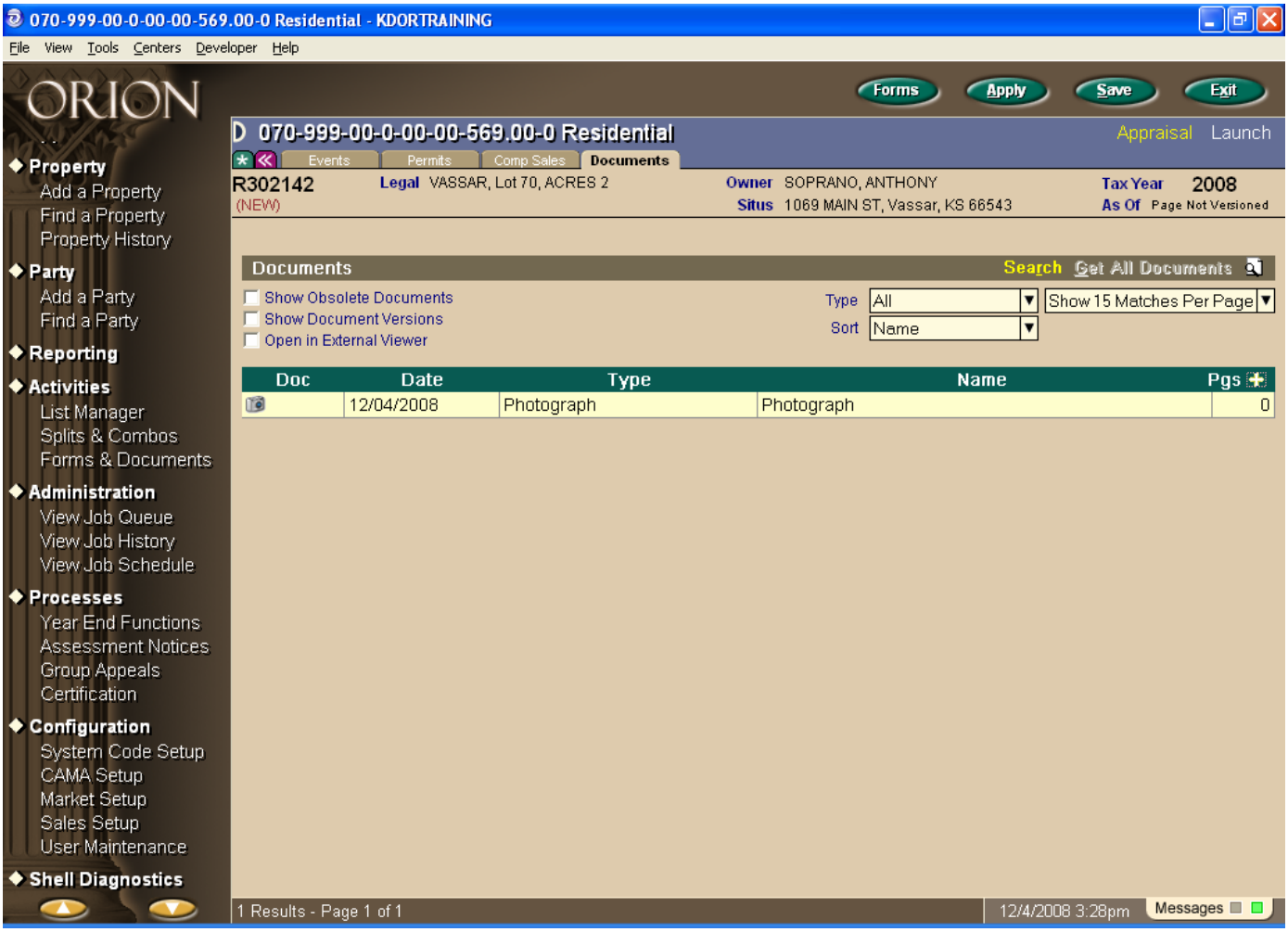

Clicking the Add Icon launches an Add Document Dialog.

Select the document type, add any other desired information, and click Attach.




Navigate to the document's location and click Open.

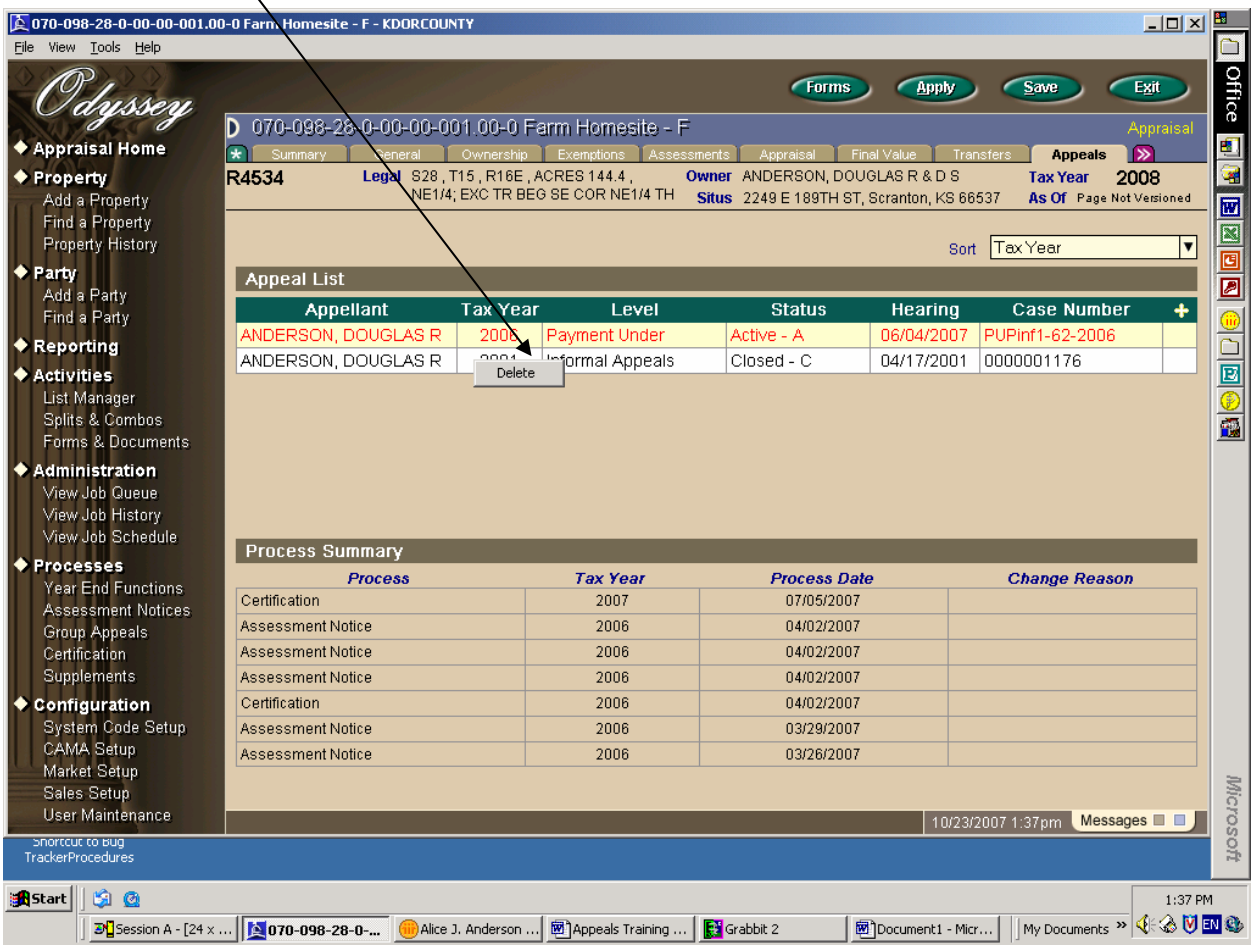
An entry is added to the Virtual Folder Tab.



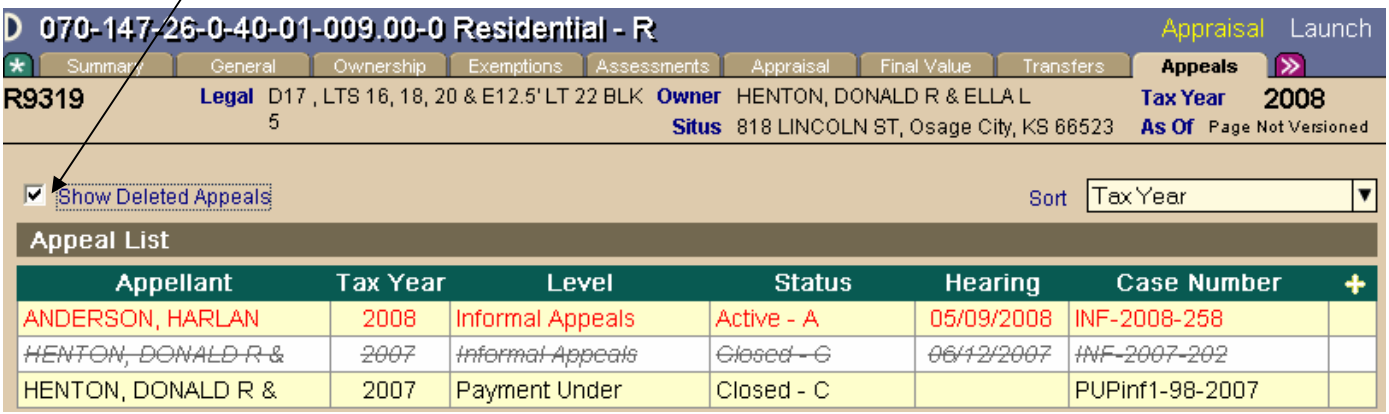

A similar entry is added to the parcel Documents Tab.

## Deleting an Appeal Record.

If an appeal record has been added in error, it may be deleted. Only appeals that have been closed (Black = Closed, Red = Active) are eligible for deletion. From the Appeal Tab, right click on the record to be deleted. The option to Delete appears. Once "Delete" is selected, there is no warning or second chance. When the Delete is selected the record is deleted and all information of that Appeal Record is gone until you undelete.




You can "Show Deleted Appeals" by selecting that option.




## Adding an Appeal for A Prior Year.

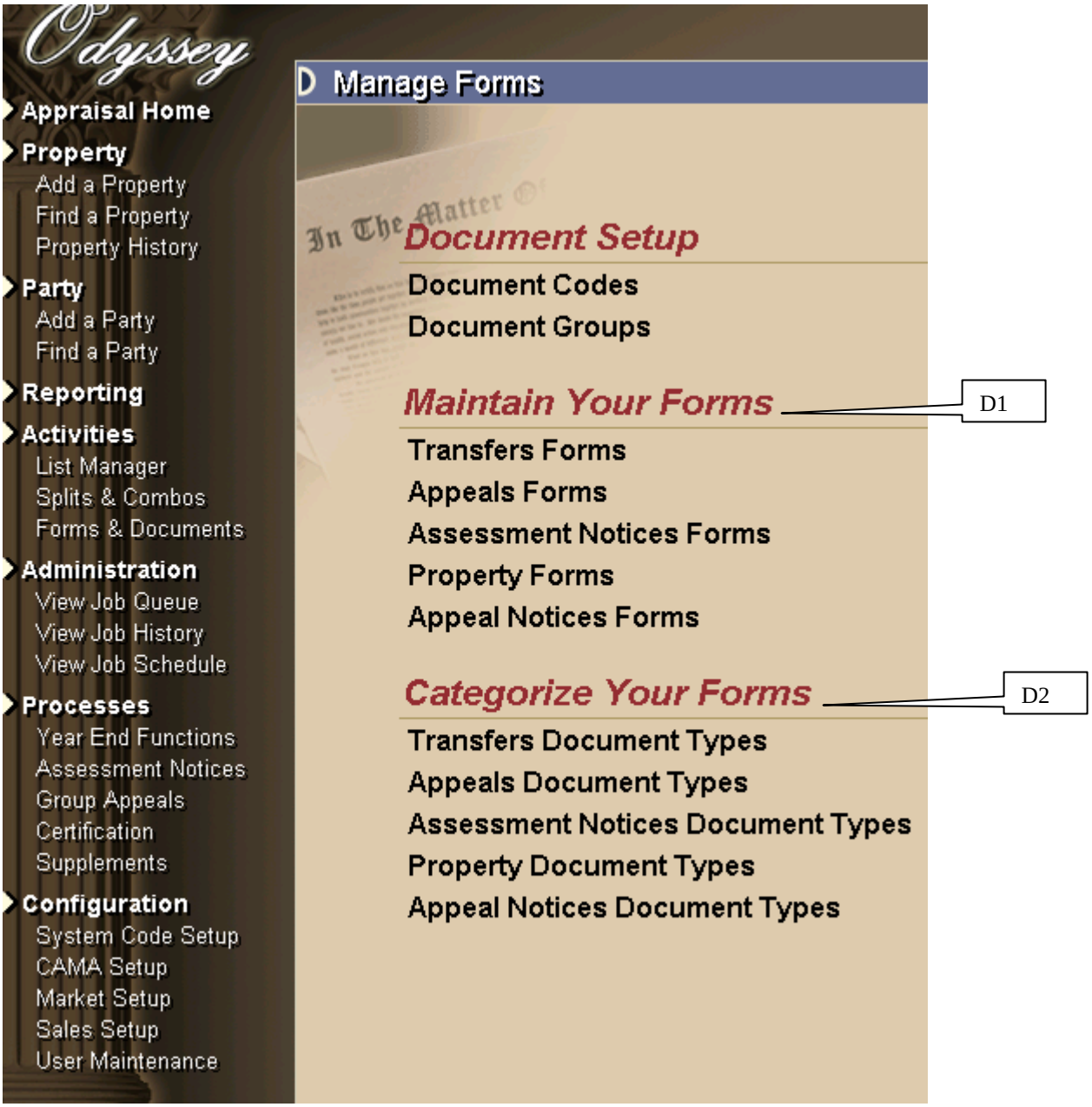
If you need to add an appeal for a year that does not exist in Orion, please contact PVD for assistance.

## Chapter 5 - Documents and Appeal Forms.

In order to generate letters, forms and other documents related to appeals, Orion hosts Microsoft Word which allows an integrated Word Merge capability. Documents created with this capability are identified as Forms in Orion terminology. The ability to work with these forms is controlled through Document Security, which is set up apart from general Orion security. Document Security is not addressed in this manual but is discussed in other Orion manuals.

**Editing a Forms Template.**

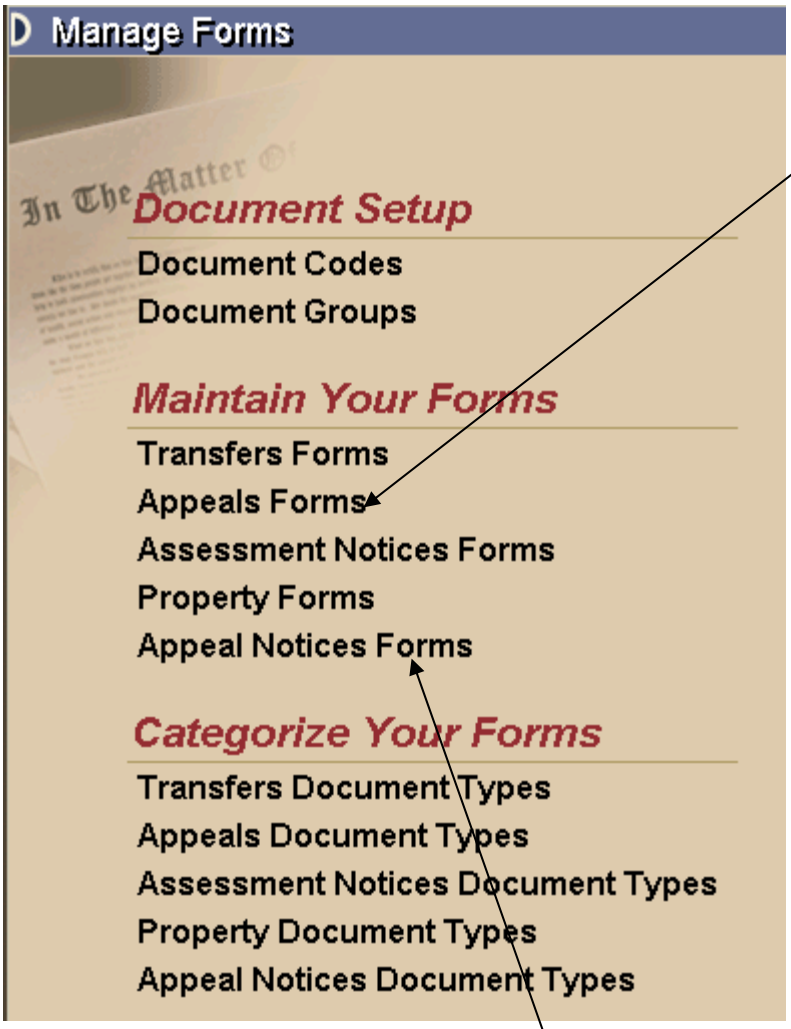
Go to the Forms & Documents menu located at Activities/Forms & Documents. See the screen print below which indicates where the Appeal forms can be created or modified.



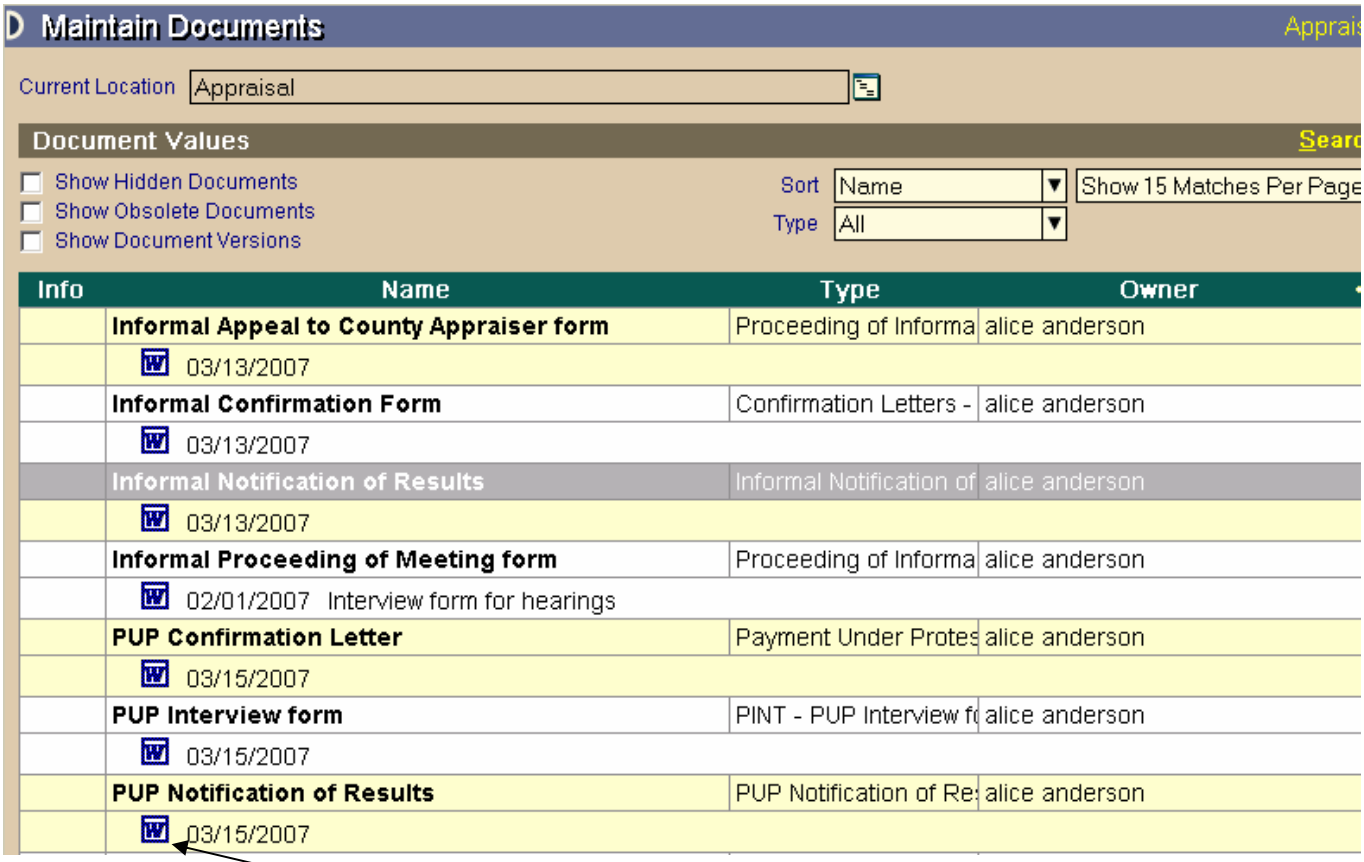

**Manage Forms Menu**

**Editing a Word Document**

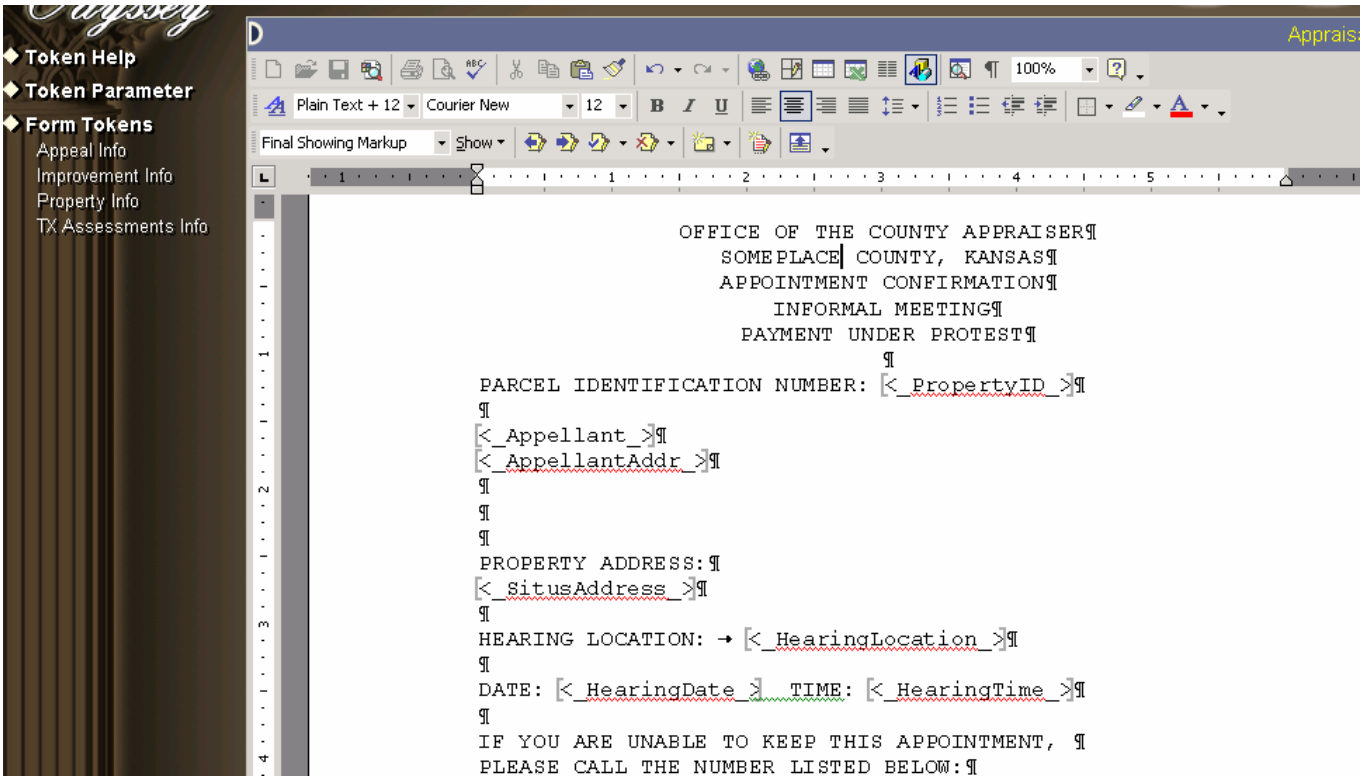
To edit an appeal form(s) go into the Manage Forms, Maintain Your Forms, Appeal Forms.




Appeal Notices Forms are used in conjunction with the Group Appeals options.



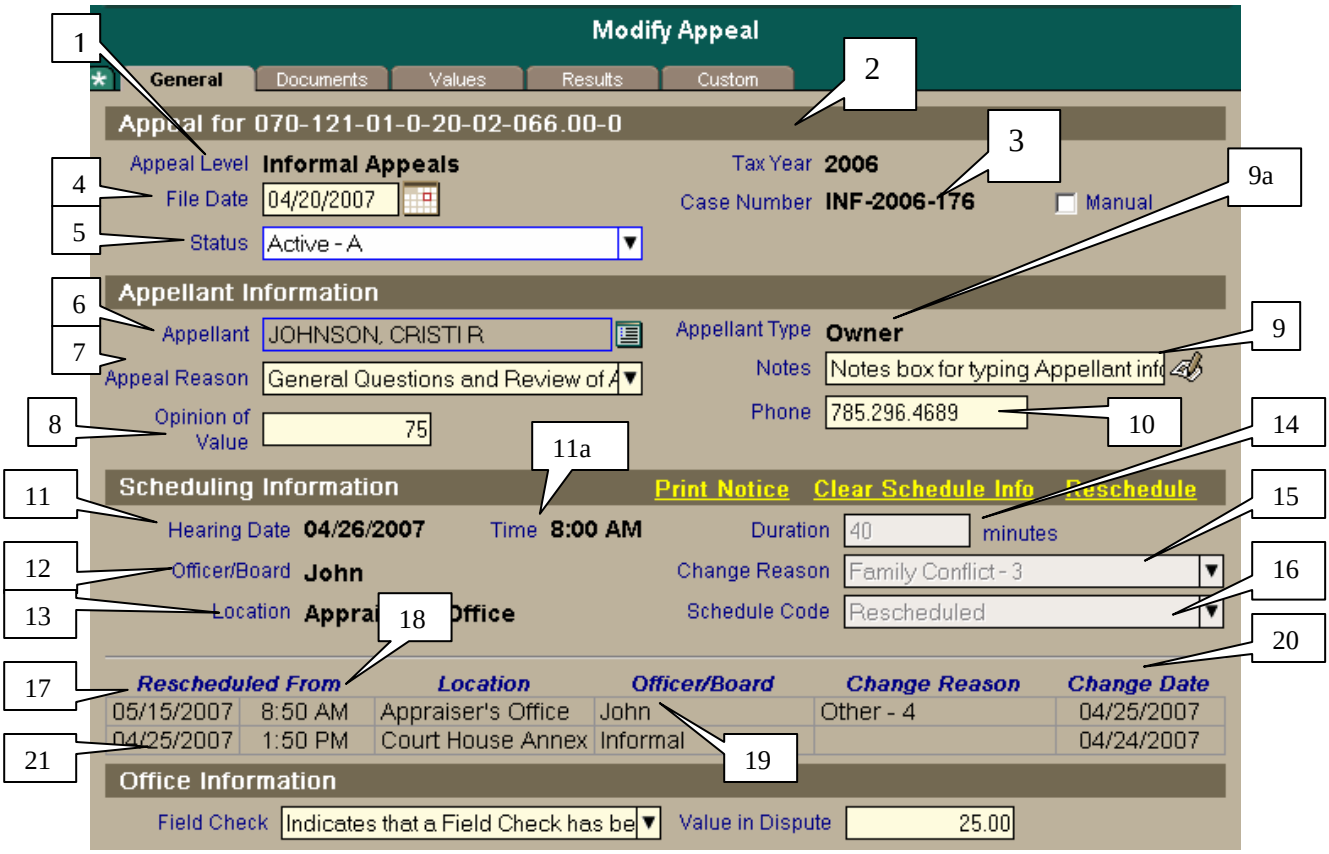

A standard set of appeal forms is delivered with each Orion system. Counties may modify existing forms or add additional forms. Double click on the of the form to be edited. The forms are sent out with generic county names and phone numbers. They will have to be edited for each county.



What you know as Old CAMA GRW literals is actually word text like any other Microsoft Word document. The Old CAMA library names are now called “tokens” in Orion. You have a choice of tokens on the left side of the screen. The next few pages are screen prints that map the token with the location the data is being pulled from.

# TOKENS

**Appeal General Tab Report Tokens:**




**Appeal For:**

1. Appeal Level <-AppealLevel_>
2. Tax Year <_AppealTaxYear->
3. Case Number <_CaseNumber_>
4. File Date <_AppealFileDate_>
5. Status <_Status_>

**Appellant Information:**

6. Appellant <_Appellant_>
7. Appeal Reason <_AppealReason_>
8. Opinion of Value <_ValueOpinion_>
9. Notes <_Notes_>
9a. Appellant Type_____
10. Phone <_AppealPhoneNumber_>

**Scheduling Information:**

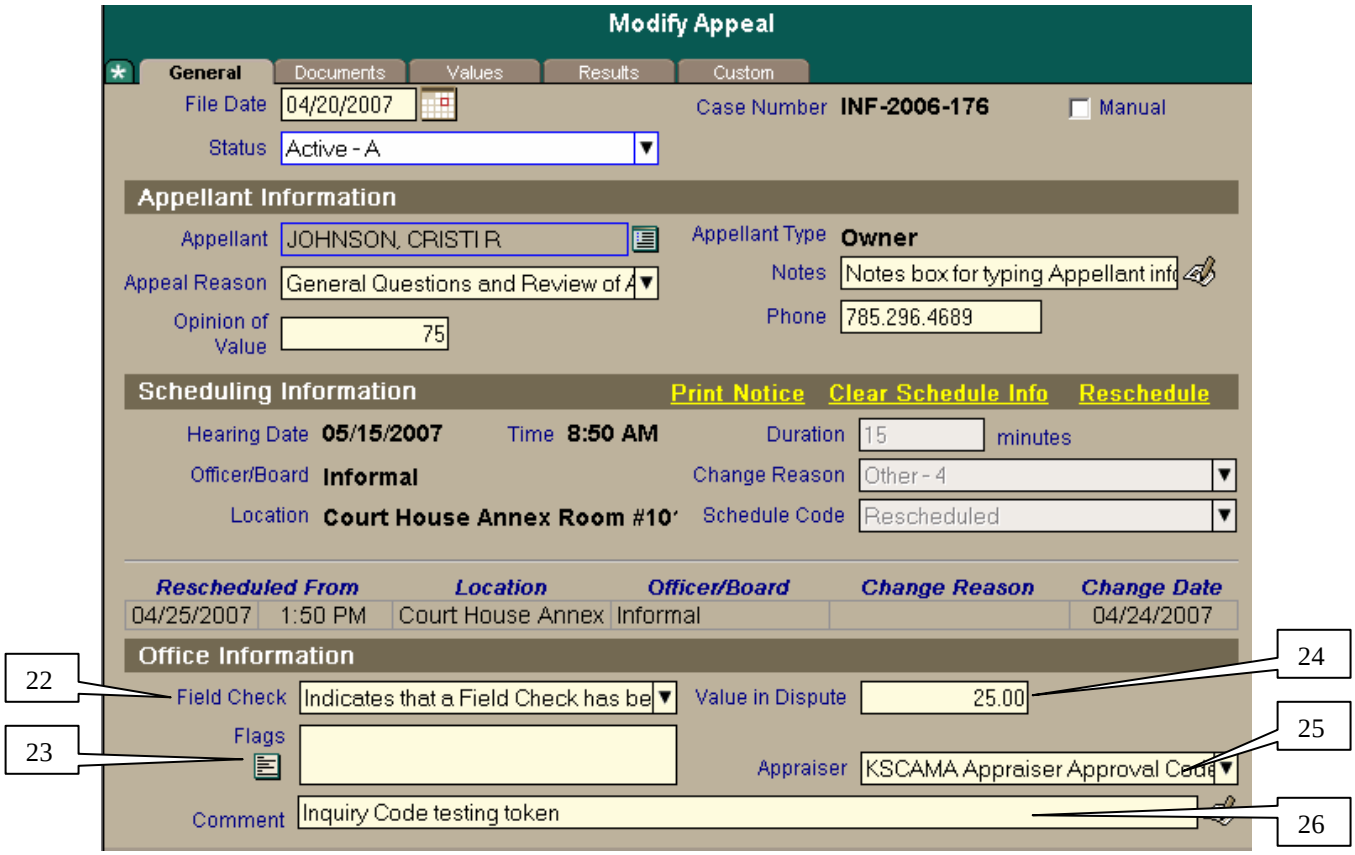
11. Hearing Date <_HearingDate_>
11a. Time <_HearingTime_>
12. Officer/Board <_OfficeBoard_>
13. Location <_HearingLocation_>
14. Duration <_HearingDuration_>
15. Change Reason
16. Schedule Code

**Rescheduled:**

17. Previous Hearing Date <_PreviousHearingDate_>
18. Previous Hearing Location <_PreviousHearingLoc_>
19. Office/Board <_PreviousPreviousOfficerBoard_>
20. Changed Date
21._____ <_PreviousHearingDur_>

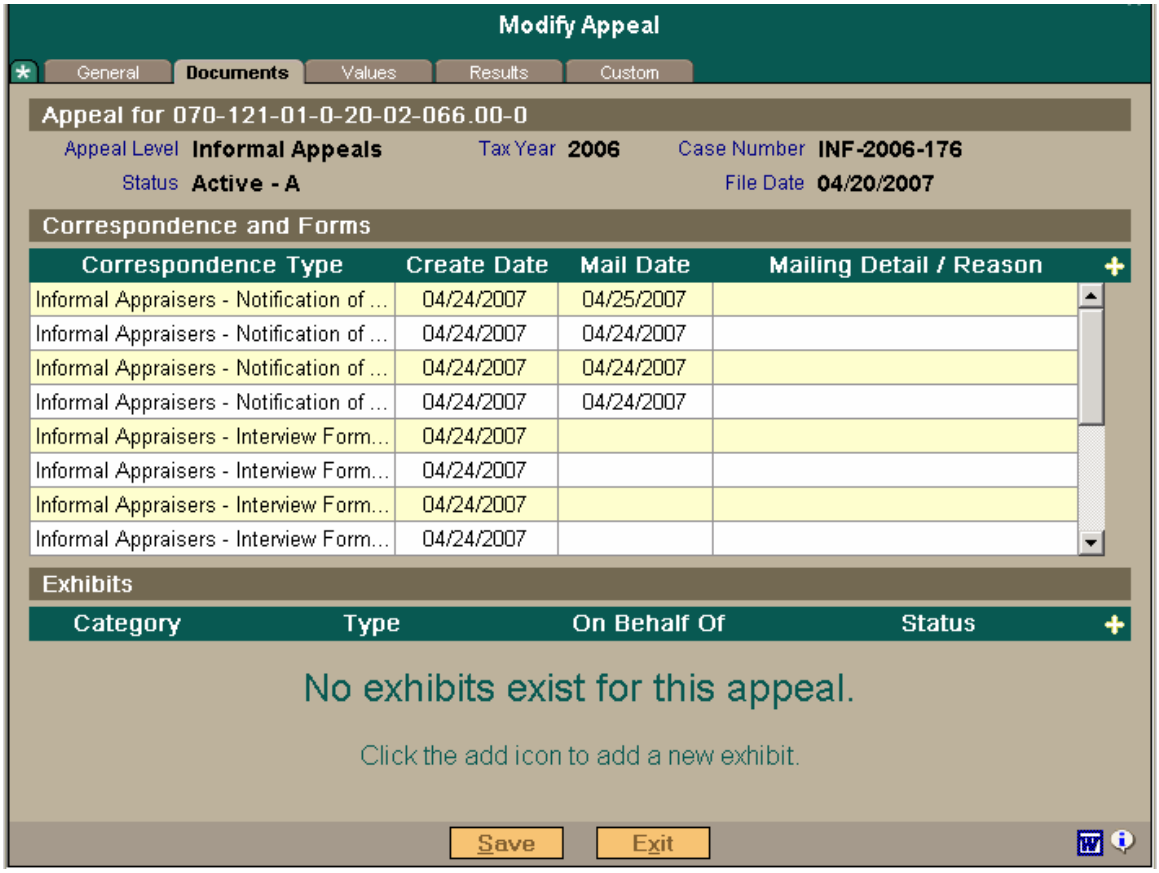
**Continued on next page……**

**<u>Appeal General Tab Report Tokens</u> …….continued from previous page.**




**Office Information:**

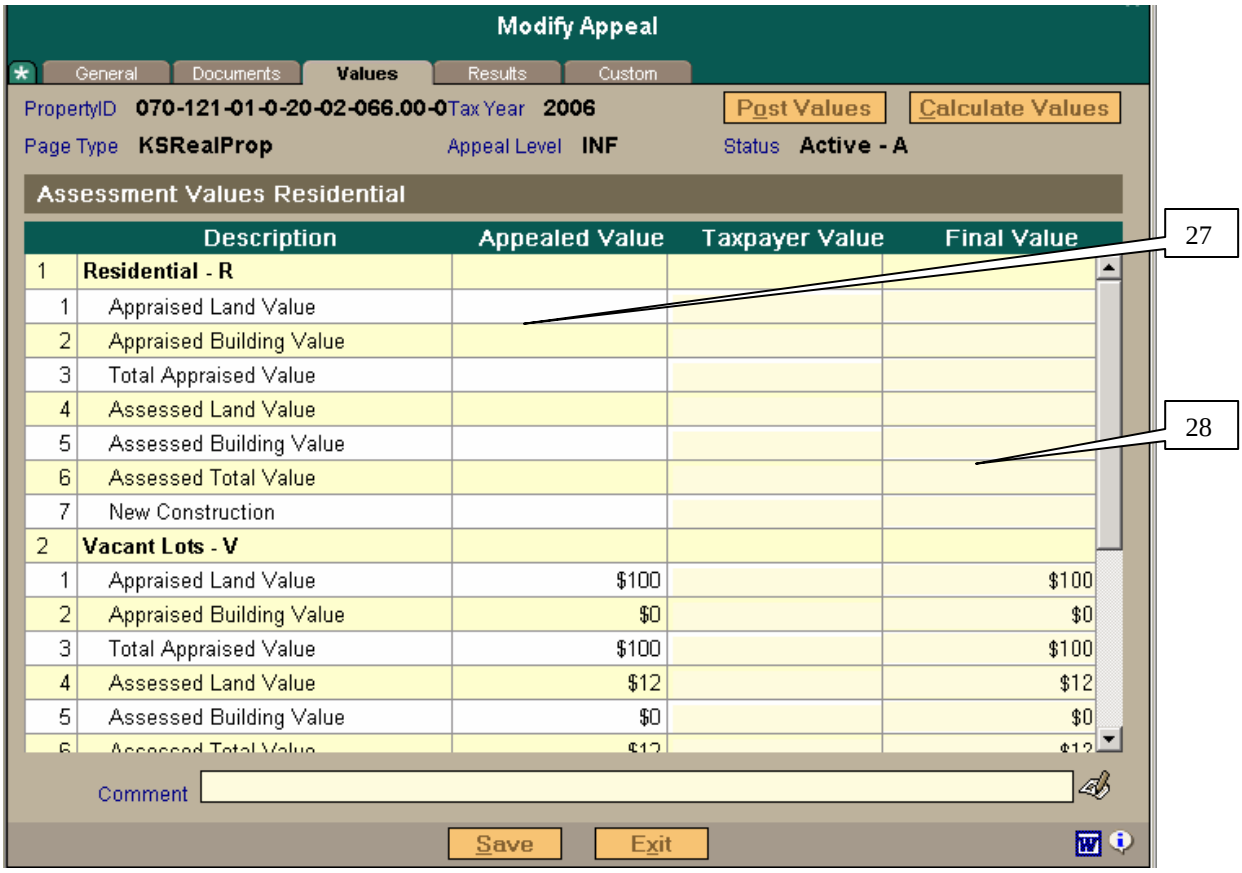
22. Field Check
23. Flags
24. Value in Dispute
25 Appraiser <Appraiser_>
26. Comment <_GeneralComment_>




The Appeal Document Tab displays all documents created and displays the Date Created and Mail Date of each.

At this time there are no tokens to print from the Appeal Documents Tab. This is historical information only.

## Appeal Value Tab Report Tokens




| | Description | Appealed Value | Taxpayer Value | Final Value |
|---|---|---|---|---|
| 1 | **Residential - R** | | | |
| 1 | Appraised Land Value | | | |
| 2 | Appraised Building Value | | | |
| 3 | Total Appraised Value | | | |
| 4 | Assessed Land Value | | | |
| 5 | Assessed Building Value | | | |
| 6 | Assessed Total Value | | | |
| 7 | New Construction | | | |
| 2 | **Vacant Lots - V** | | | |
| 1 | Appraised Land Value | $100 | | $100 |
| 2 | Appraised Building Value | $0 | | $0 |
| 3 | Total Appraised Value | $100 | | $100 |
| 4 | Assessed Land Value | $12 | | $12 |
| 5 | Assessed Building Value | $0 | | $0 |
| 6 | Assessed Total Value | $12 | | $12 |

## Assessment Values

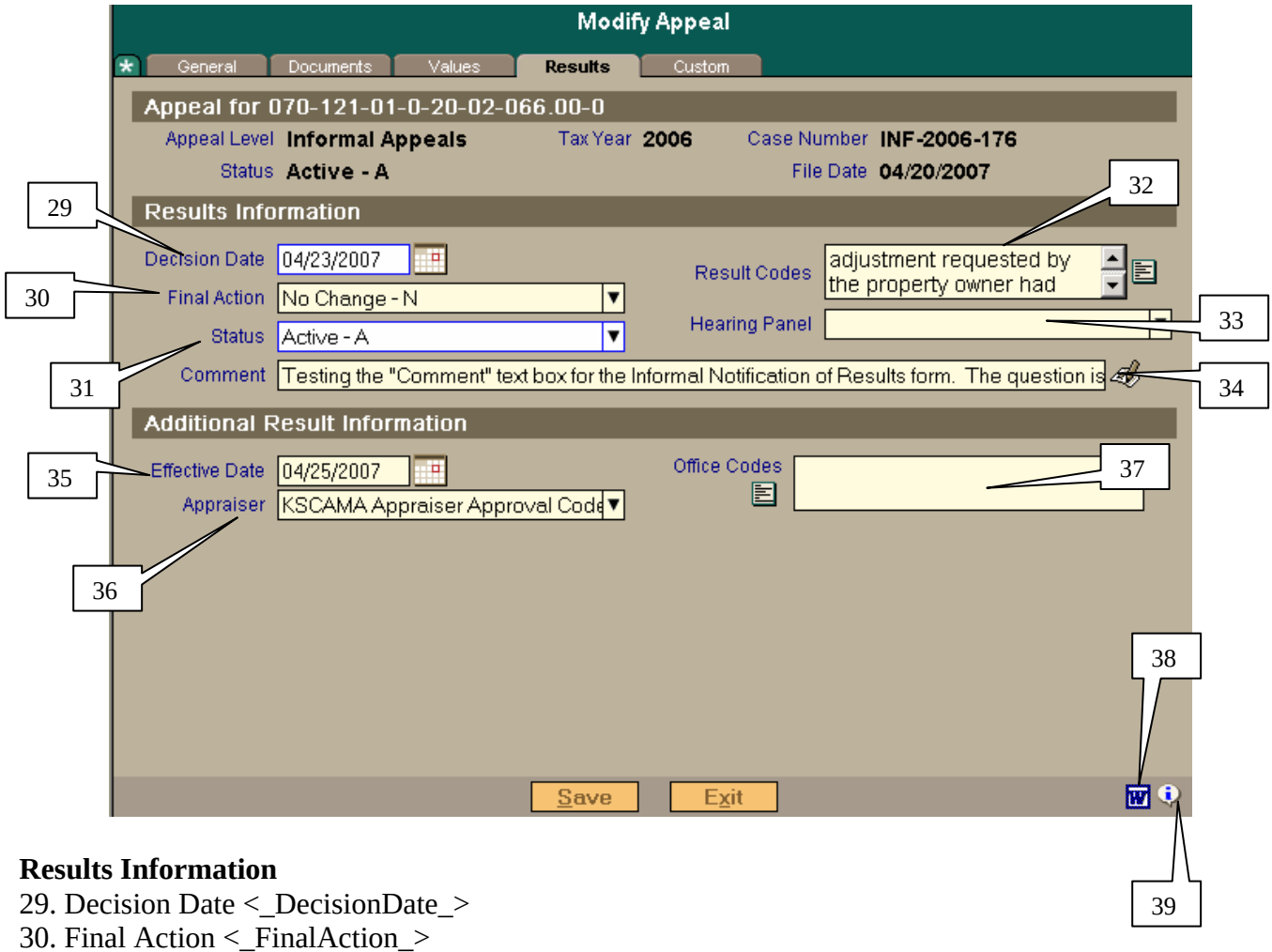
27. Values <_AppealClassValues_>

**NOTE**: The token AppealClassValues will print the original value that is carried in the Appealed Value column. The Appealed Value values come from the Assessment Tab.

28. Values <_AppealClassValues_>

**NOTE**: Once the hearing is held and Final Value change has been posted to the Assessment Tab then the same token AppealClassValues will print the changed new final value.

## Appeal Result Tab Report Tokens




**Results Information**

29. Decision Date <_DecisionDate_>
30. Final Action <_FinalAction_>
31. Status <_Status_>
32. Results Codes <_ResultCodes_>
33. Hearing Panel
34. Comment <_ResultComment_> unlimited

**Additional Result Information**

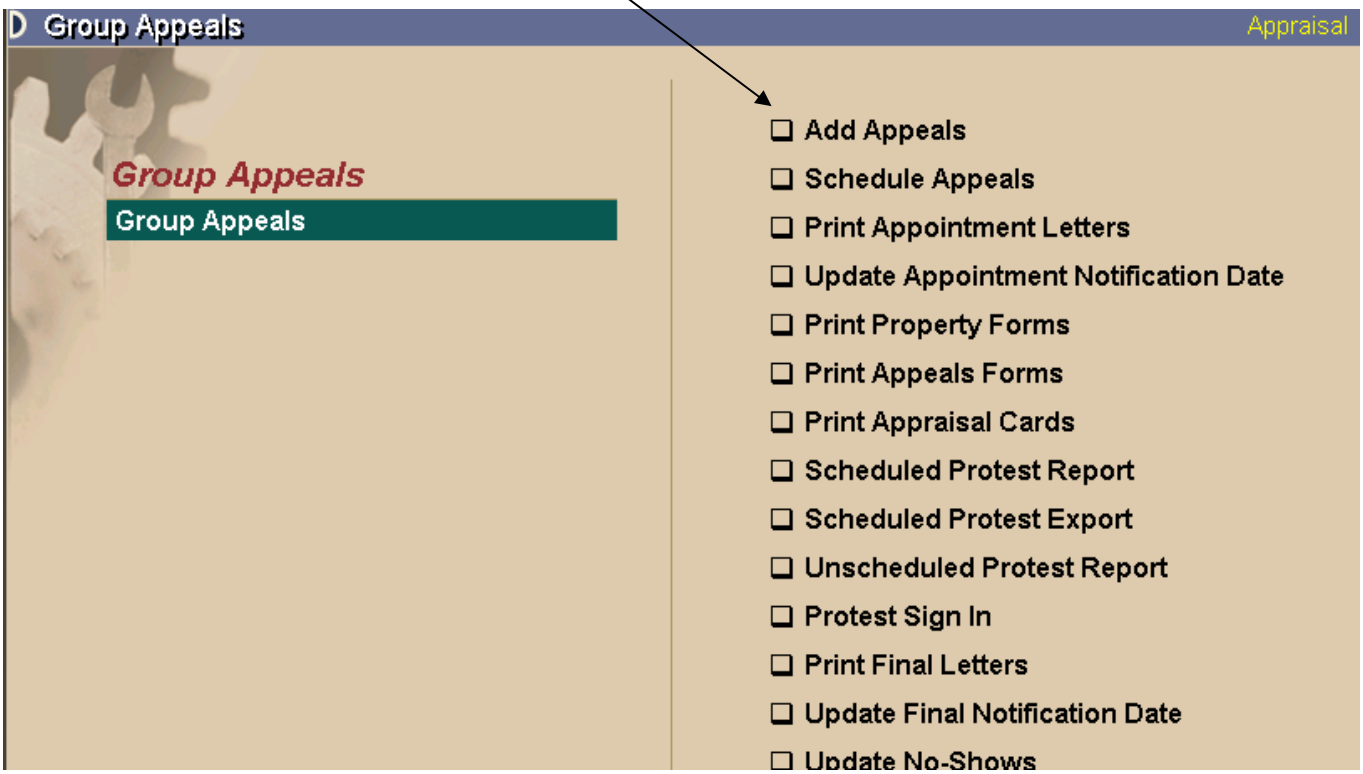
35. Effective Date
36. Appraiser <Appraiser_>
37. Office Codes <_OfficeCodes_>
38. Appeal Forms icon
39. Online audit – user who changed the record last.

Address Address <_AddresseeAddress_> (This information will not come directly from the Appeals Tab, but will be the mailing address associated with the designated Appellant.)

## Chapter 6 Group Appeals.

Group Appeals is located at Processes/Group Appeals. These options can be used to add multiple appeals of the same type at one time.

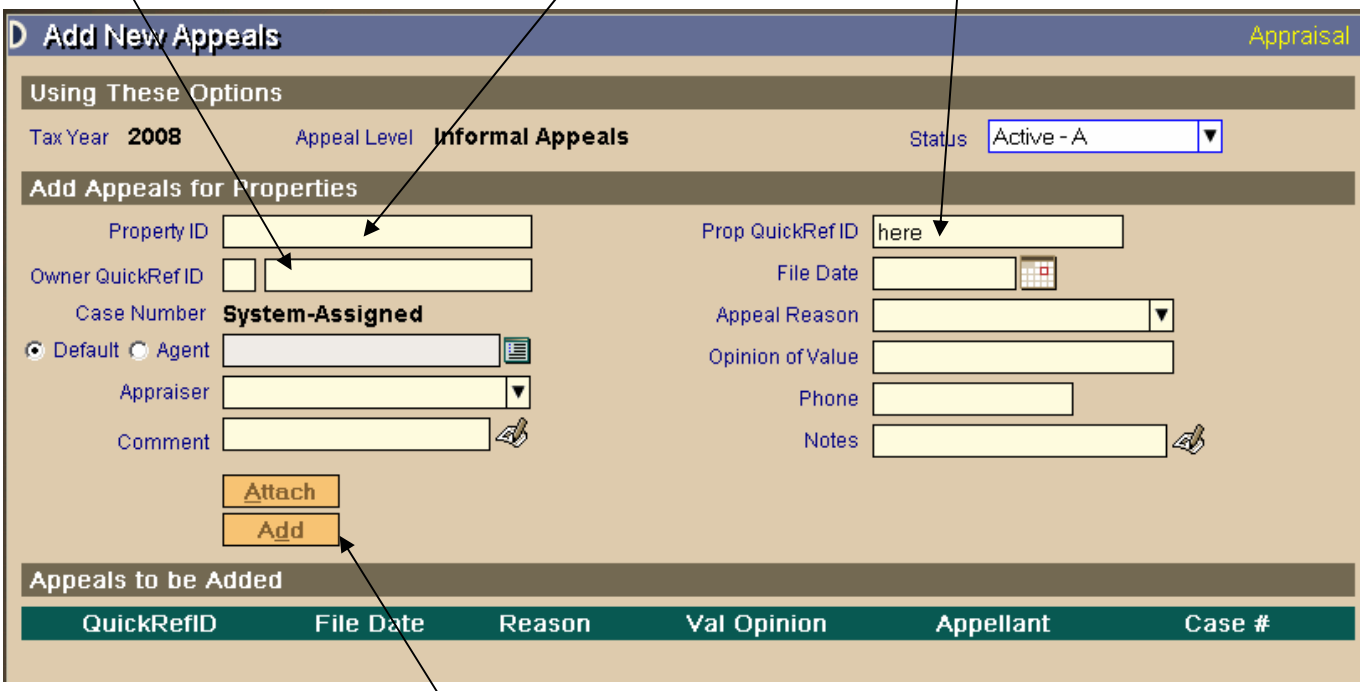
To add the multiple appeals click on Add Appeals.




You will get the dialog box below. Fill it out and continue.

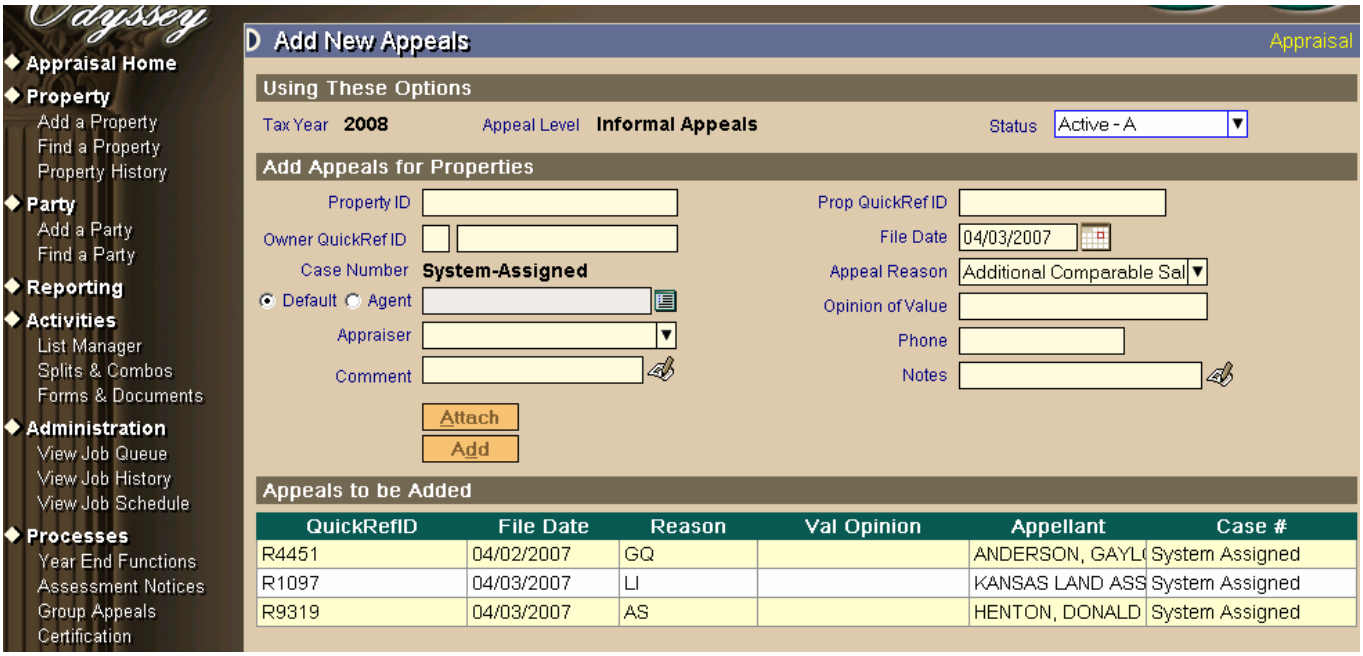
Fill out the screen below. You may use the Property ID or the Prop QuickRef ID

Owner Quick Ref ID is not a number that is used in Kansas.




Fill out the screen, then select the Add button to add this record to the list of added new appeals.

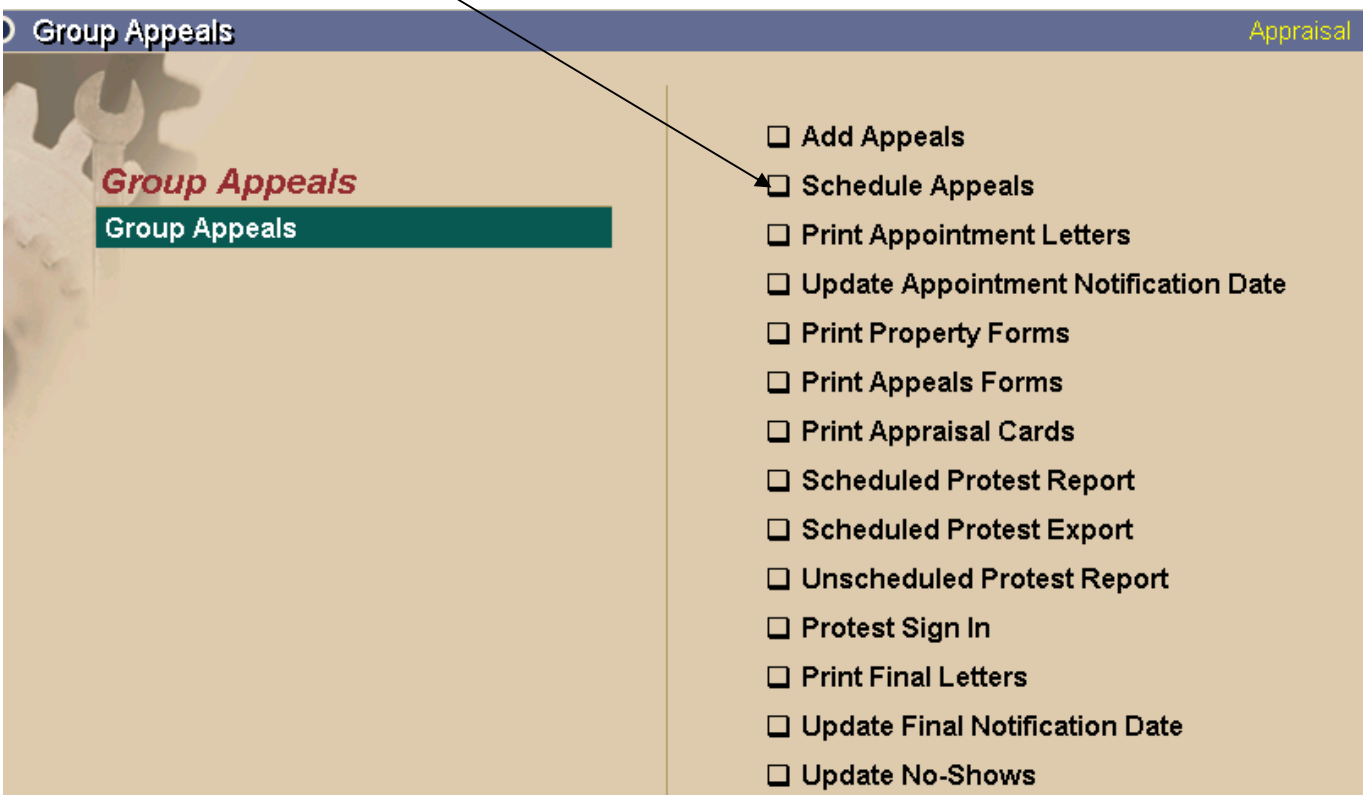
This screen displays 3 records that have been added to the list. After all the appeals have been added, click the Save button at the upper right of the screen.



## ❑ Schedule Appeals

There is an auto scheduling function available for Group Added Appeals.

Double click on Schedule Appeals.



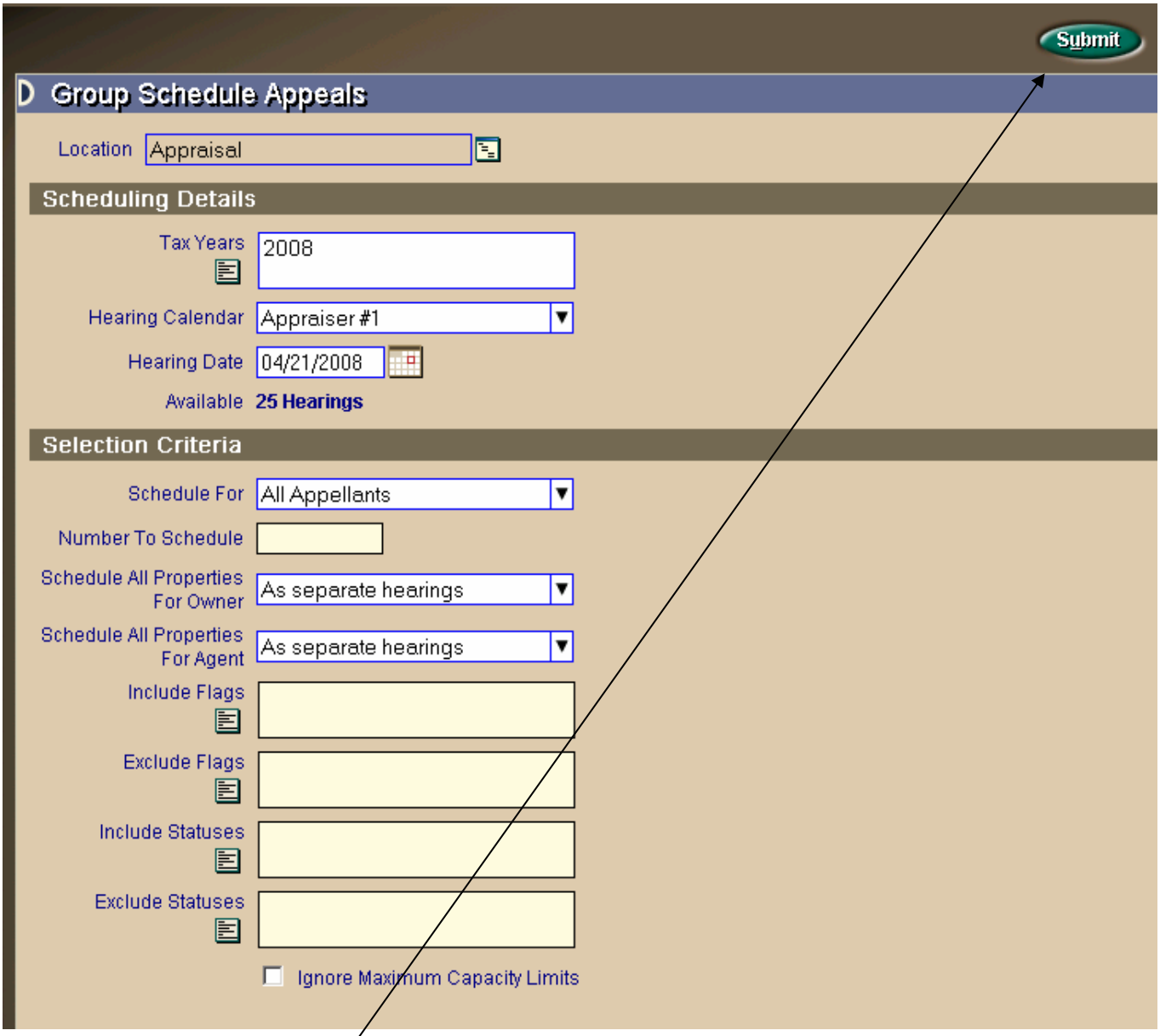

Advantages of the auto scheduler –

1) Schedule all requested appeals quickly
2) Schedule for one hearing officer's open time slots

Disadvantages of the auto scheduler –

1) No control of time slots selected. The scheduler picks the first available time slot for the selected hearing calendar, starting with the first open time slot and fills them in sequentially.

When using the Group Schedule, you must select the Location, Tax Year, Hearing Calendar, Hearing Date. The display includes the number of available time slots for the selected hearing date and hearing calendar




The Selection Criteria may change depending on the code selected in the "Schedule For" field (Agents, All Appellants, Other Appellants, Owners). See other screen prints below for the different prompts. All screens include the number of hearings you wish to schedule, options for scheduling an appellant's multiple properties as one or multiple hearings, and the ability to include <u>only</u> parcels with a specific Property Flag(s) or exclude parcels with a specific Property Flag(s). The Property Flag field is found on the Property General Tab.

Press the Submit button after making all selections.

**Selection Criteria**

Schedule For: Agents

Number To Schedule: OR Specific Agent

Schedule All Properties For Agent: As separate hearings

Include Flags

Exclude Flags

Include Statuses

Exclude Statuses

☐ Ignore Maximum Capacity Limits

**Selection Criteria**

Schedule For: Other Appellants

Number To Schedule

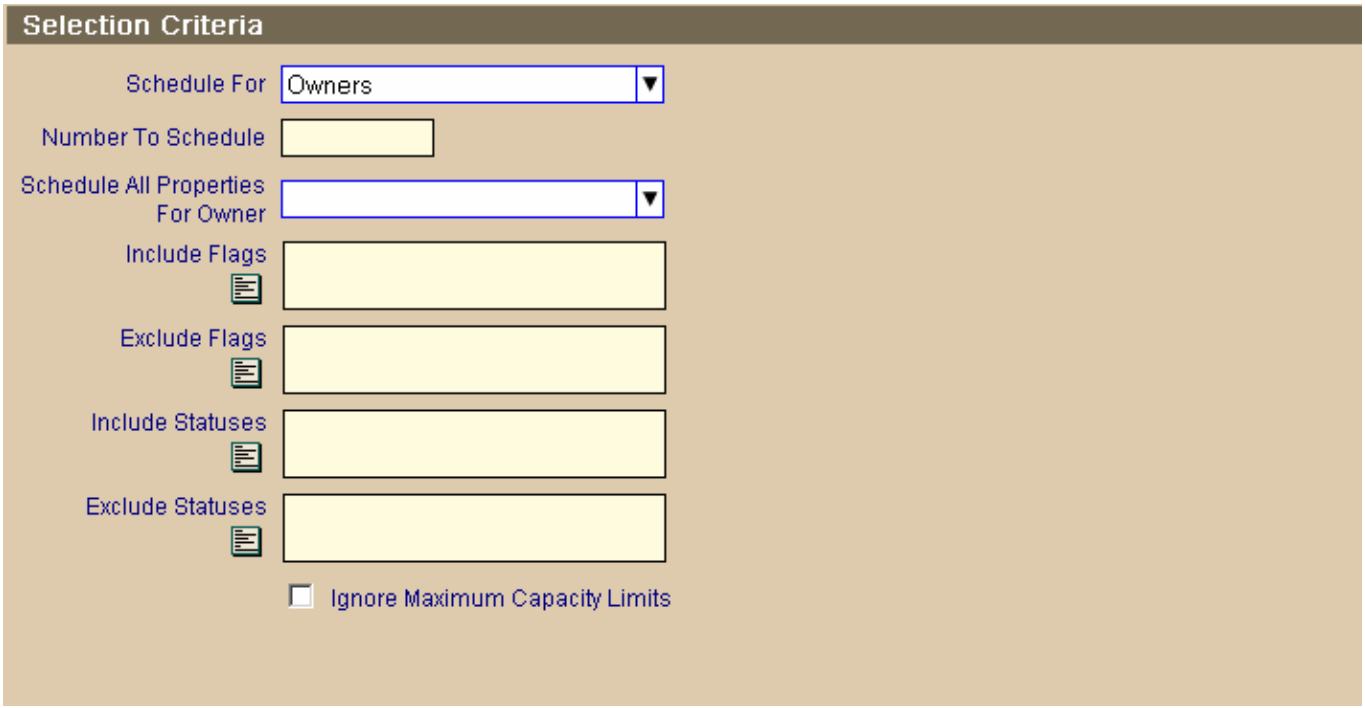
Include Flags

Exclude Flags

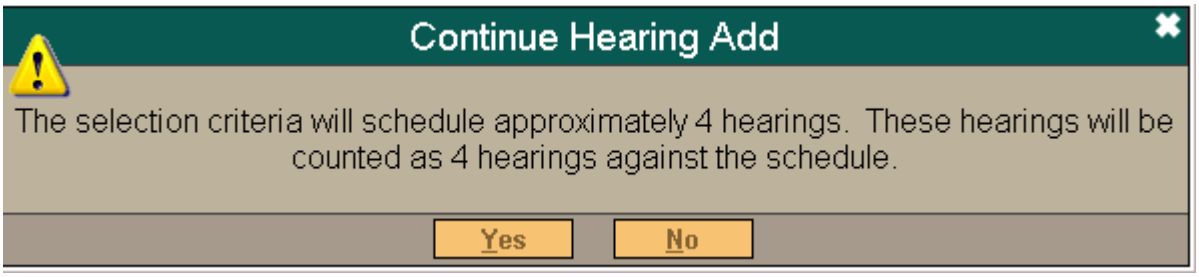
Include Statuses

Exclude Statuses

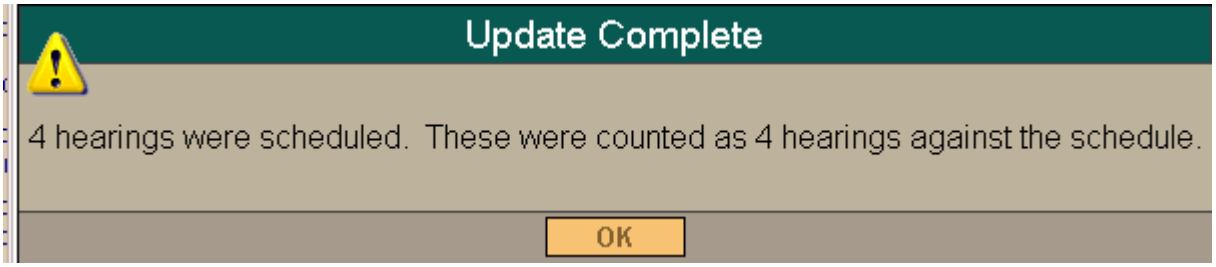
☐ Ignore Maximum Capacity Limits

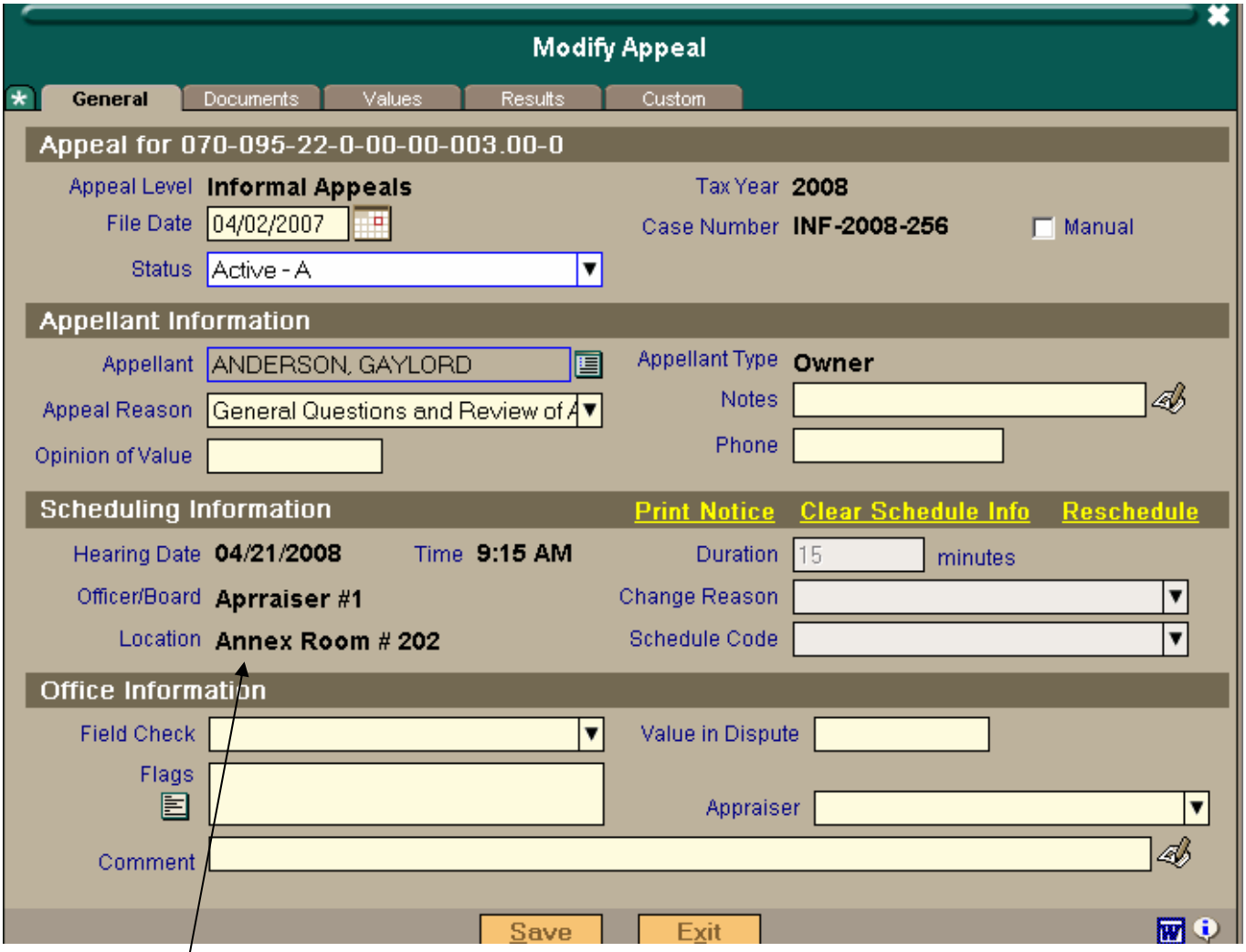



After clicking Submit, the Continue Hearing Add dialog will tell you how many hearings will be scheduled.




Answering Yes will bring up the Update Complete notice. Answering No will return you to the selection criteria screen.



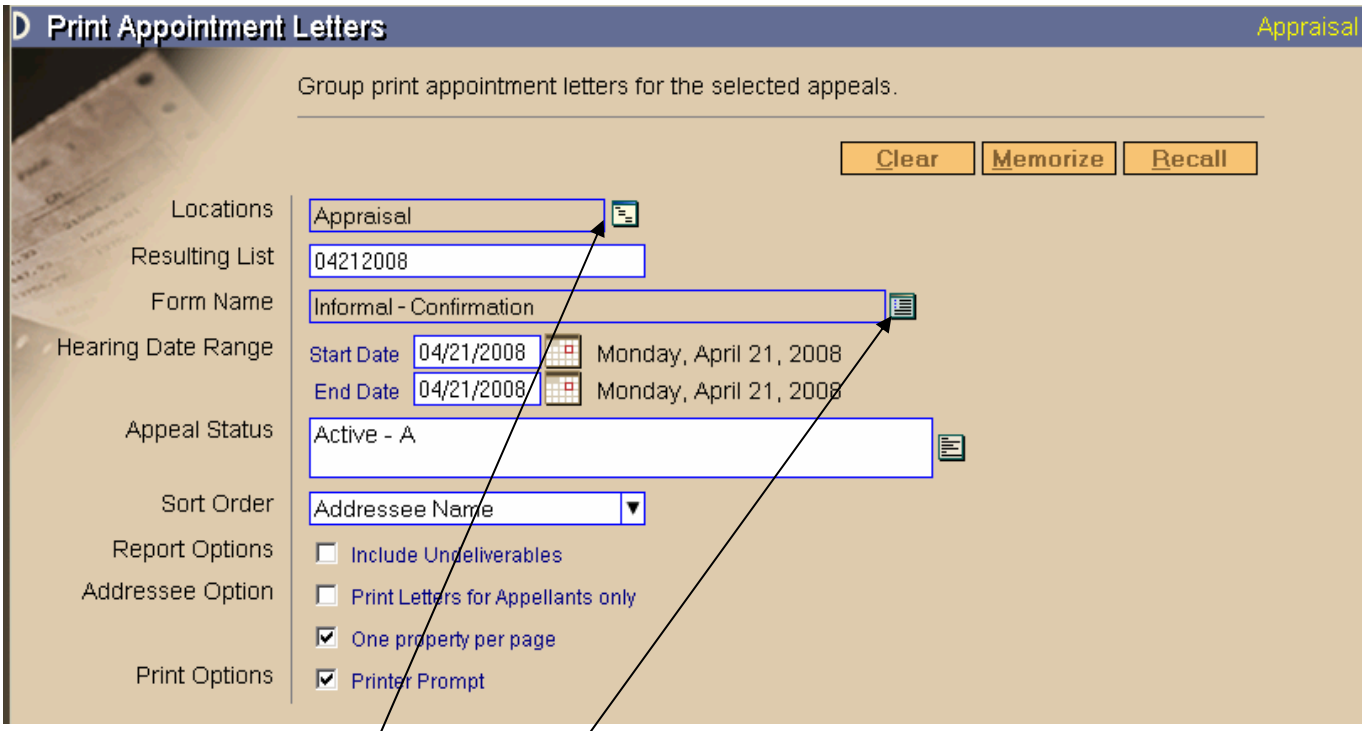



After the group schedule process has been completed, the scheduling information displays on the Appeal General Tab.

## Group Appeals Form Printing.

Appeal appointment letters may be printed in batch through functionality found at Processes/Group Appeals/Print Appointment Letters.

Complete the Print Appointment Letters dialog.




Locations – Click on the icon to populate the field with "Appraisal"

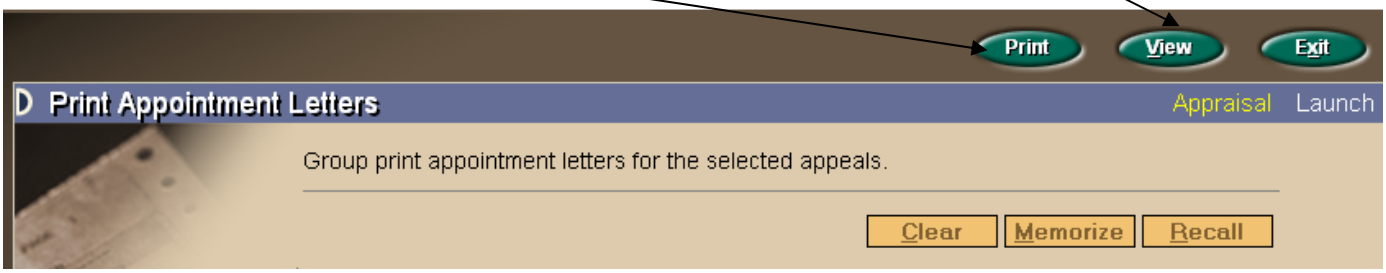
Resulting List – The parcels that fall within the other criteria that you select to print this group of letters (based on hearing date range and appeal status) will be grouped into a list. You assign the name of that list in this field. Once assigned, the name cannot be changed, nor can parcels be added or removed to the list. **Many other Group Appeals functions occurring past this point will be run by the list(s) created in this step**.

Form Name – Click on the icon and left click on the desired form to populate the field. Available forms for this and all other Group Appeals printing functions are found at Forms & Documents/Appeal Notices Forms. This set of forms is maintained separate and apart from forms generated through an individual parcel's Appeal Documents Tab, even though some of them may be identical.

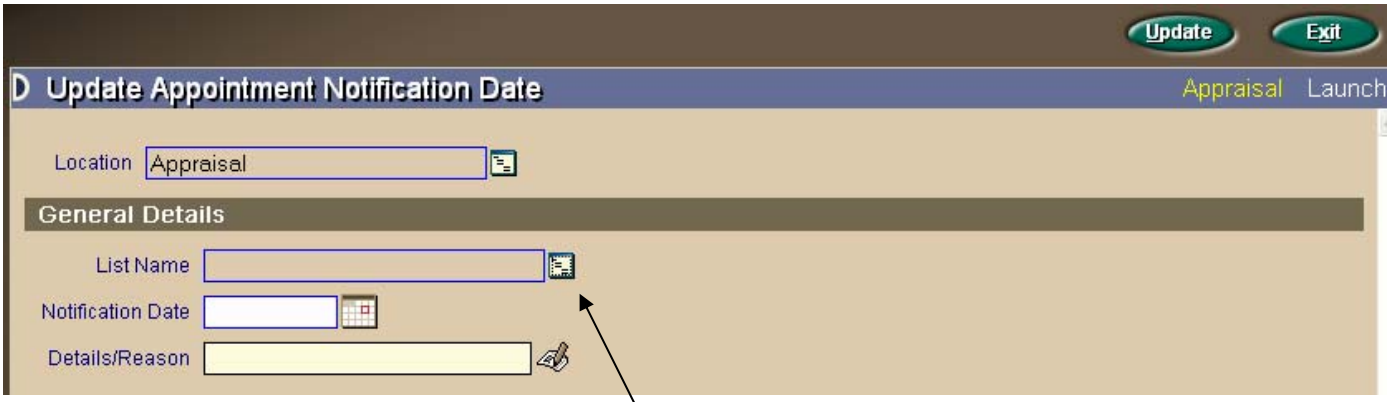
Hearing Date Range – Enter the starting and ending dates of the scheduled hearings for which you would like to print letters. A letter will be generated for <u>every</u> parcel with a hearing scheduled within this range

regardless of whether it was scheduled through the group scheduler or individually, and regardless of whether or not a duplicate letter has already been generated (through an earlier batch or individual run) for it.

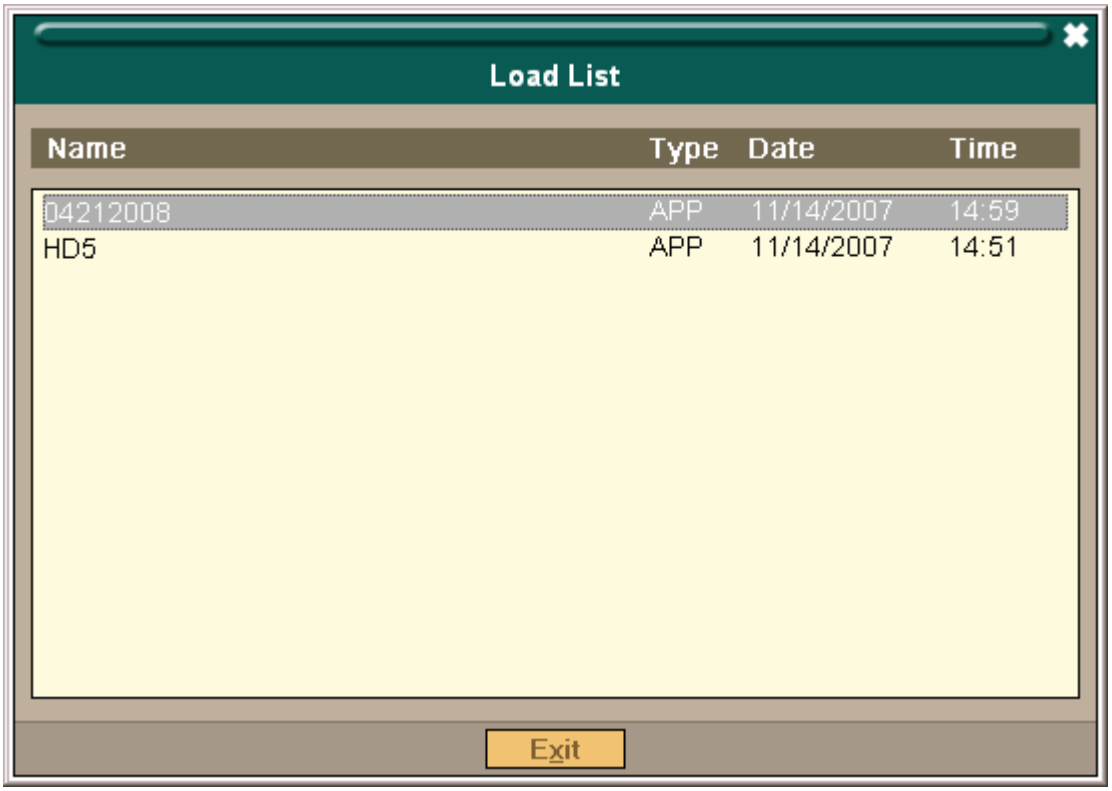
After completing the required information and selecting all desired sorting, printing, and address options, click the Print button to send the letters directly to the printer. Click the View button to to view the letters generated in a "print preview" format prior to printing.



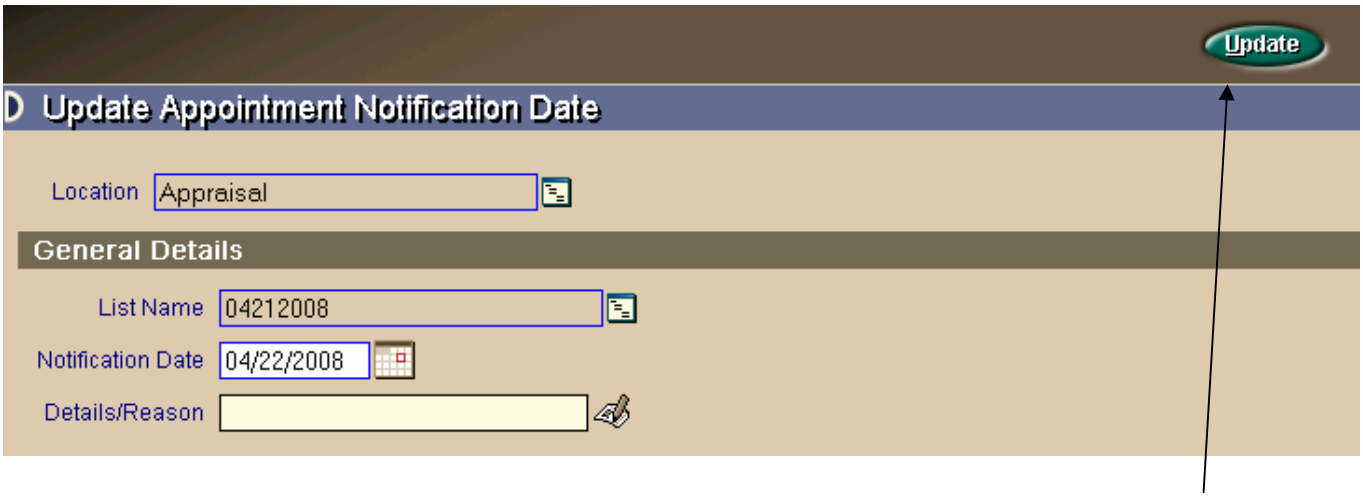

When appointment letters are printed through Group Appeals, the record of the correspondence does not automatically get added to the Appeal Documents Tab as it would if the letter was generated individually from the Appeal record. Run Processes/Group Appeals/Update Appointment Notification Date to bring the record of the notification letter into the Appeal Documents Tab.



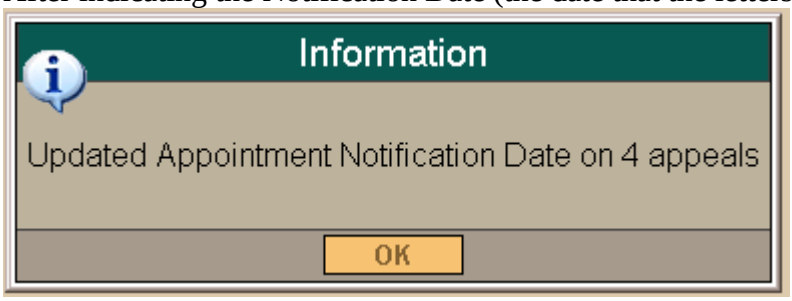

After selecting Location: Appraisal, click the icon next to List Name to launch the Load List dialog.

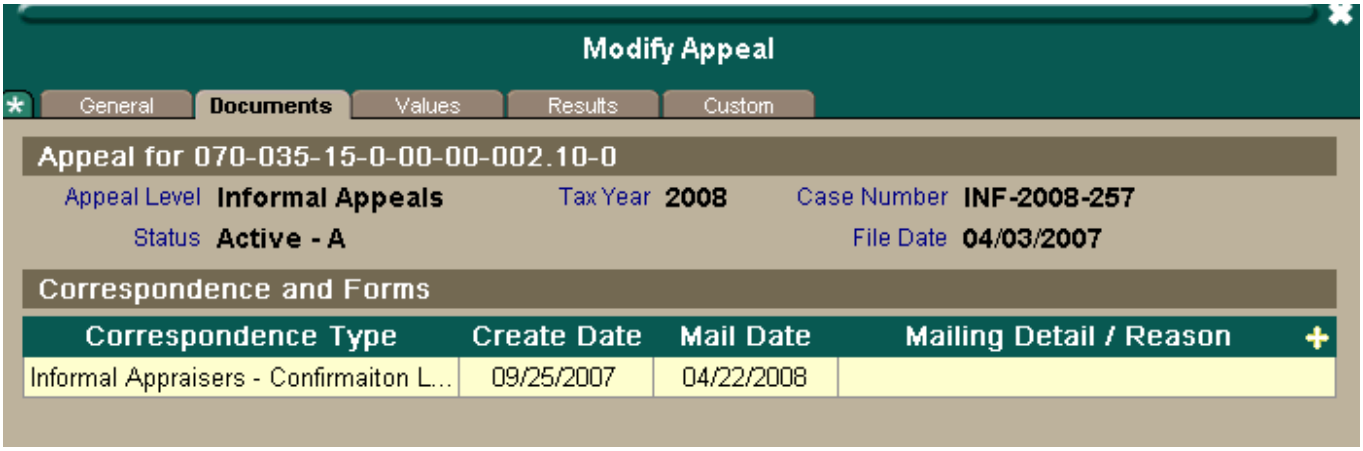



The lists available are those created in the previous step of printing appointment letters. Highlight the desired list and left click to populate the List Name field.



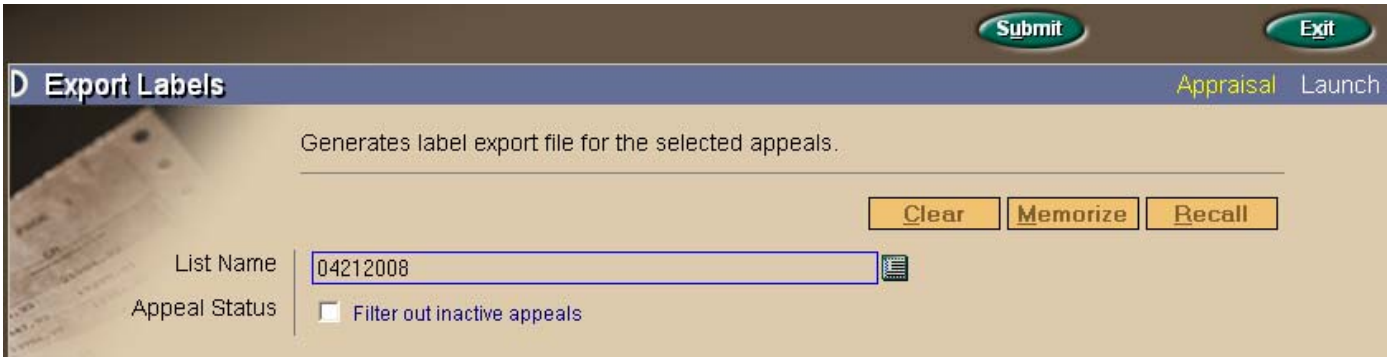

After indicating the Notification Date (the date that the letters were actually mailed), click Update.



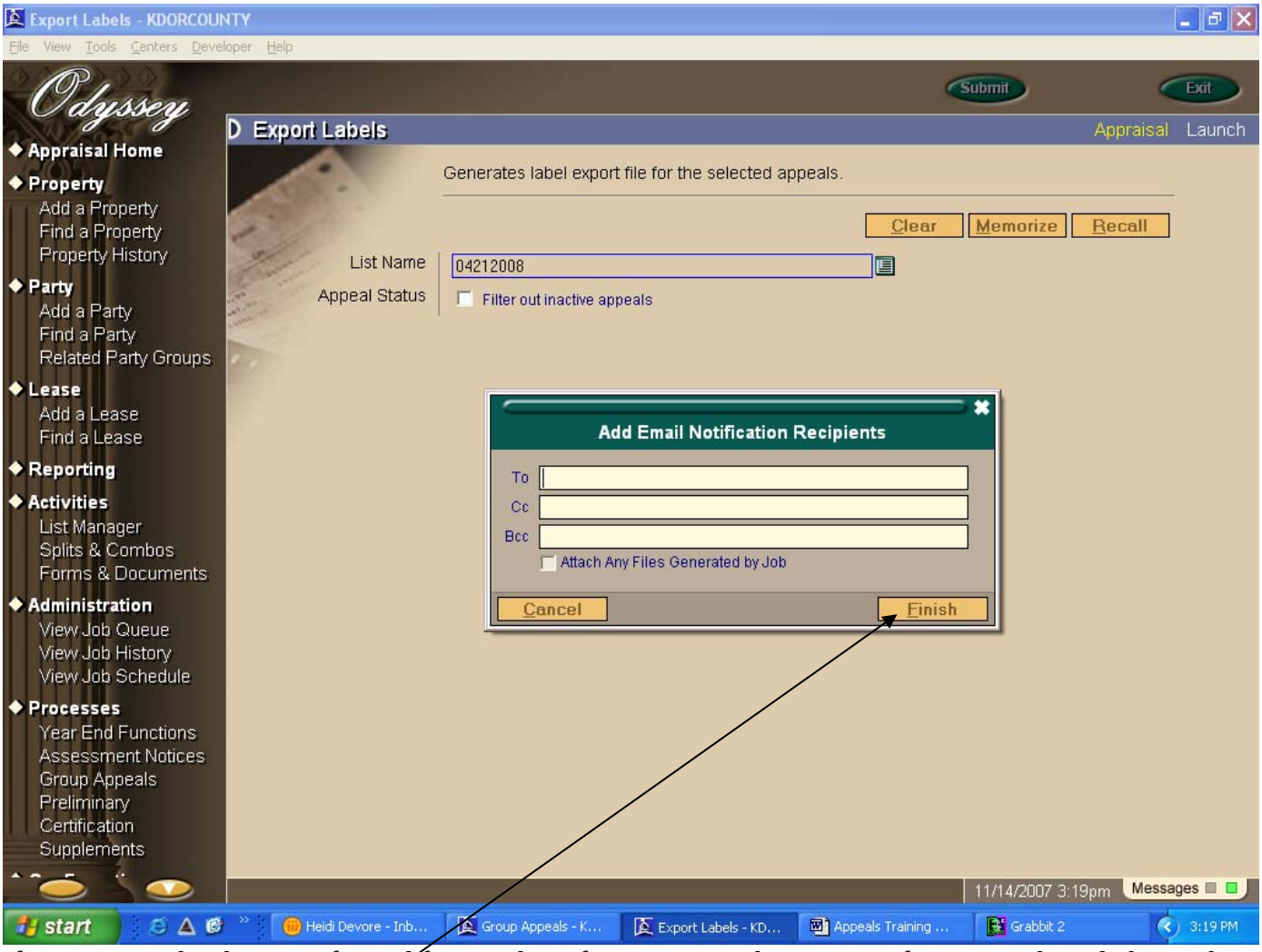



The record of the correspondence has now been added to the Appeal Documents Tab.

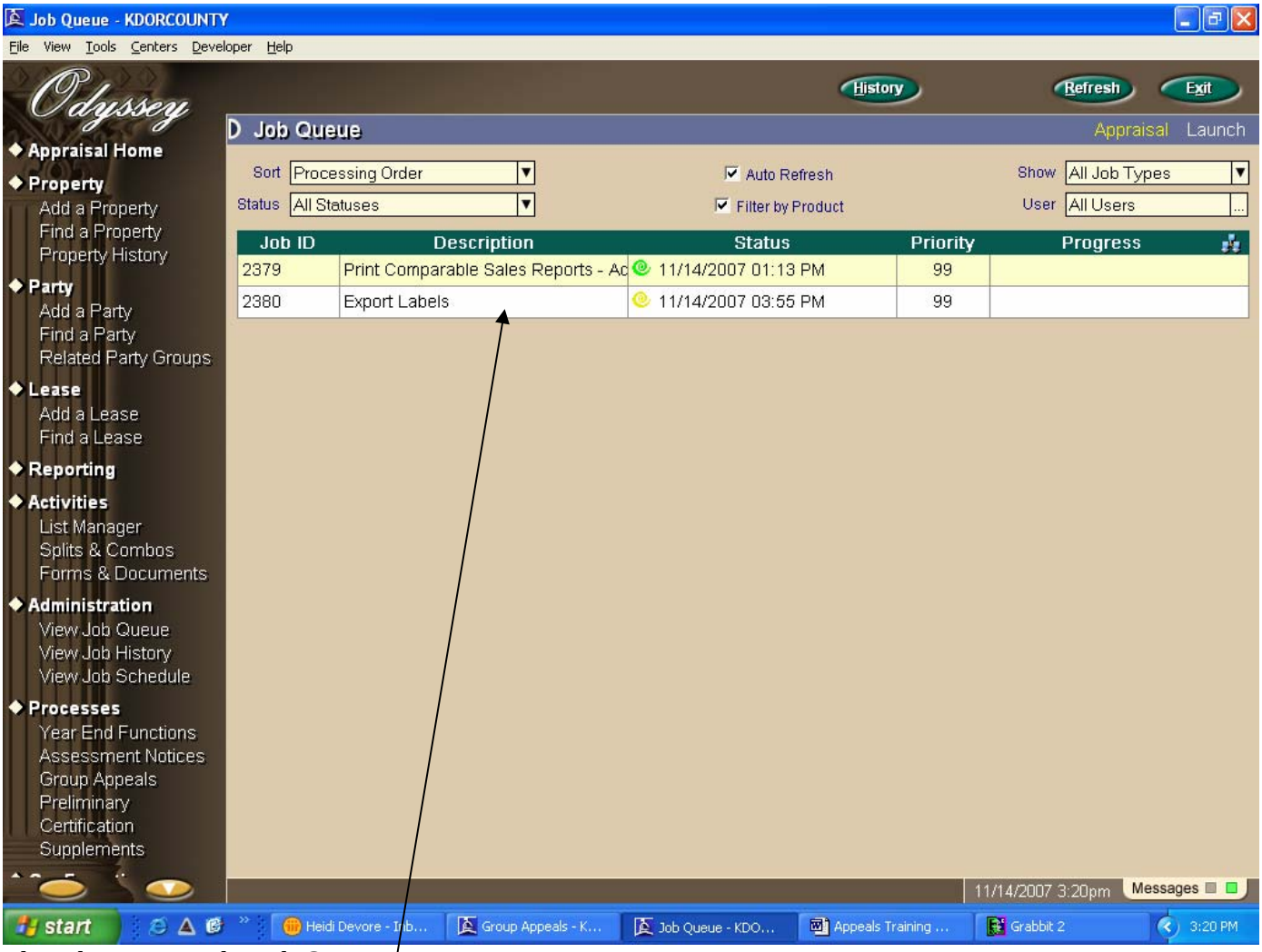
Generate a file that can be exported from Orion to print labels at Processes/Group Appeals/Export Labels.



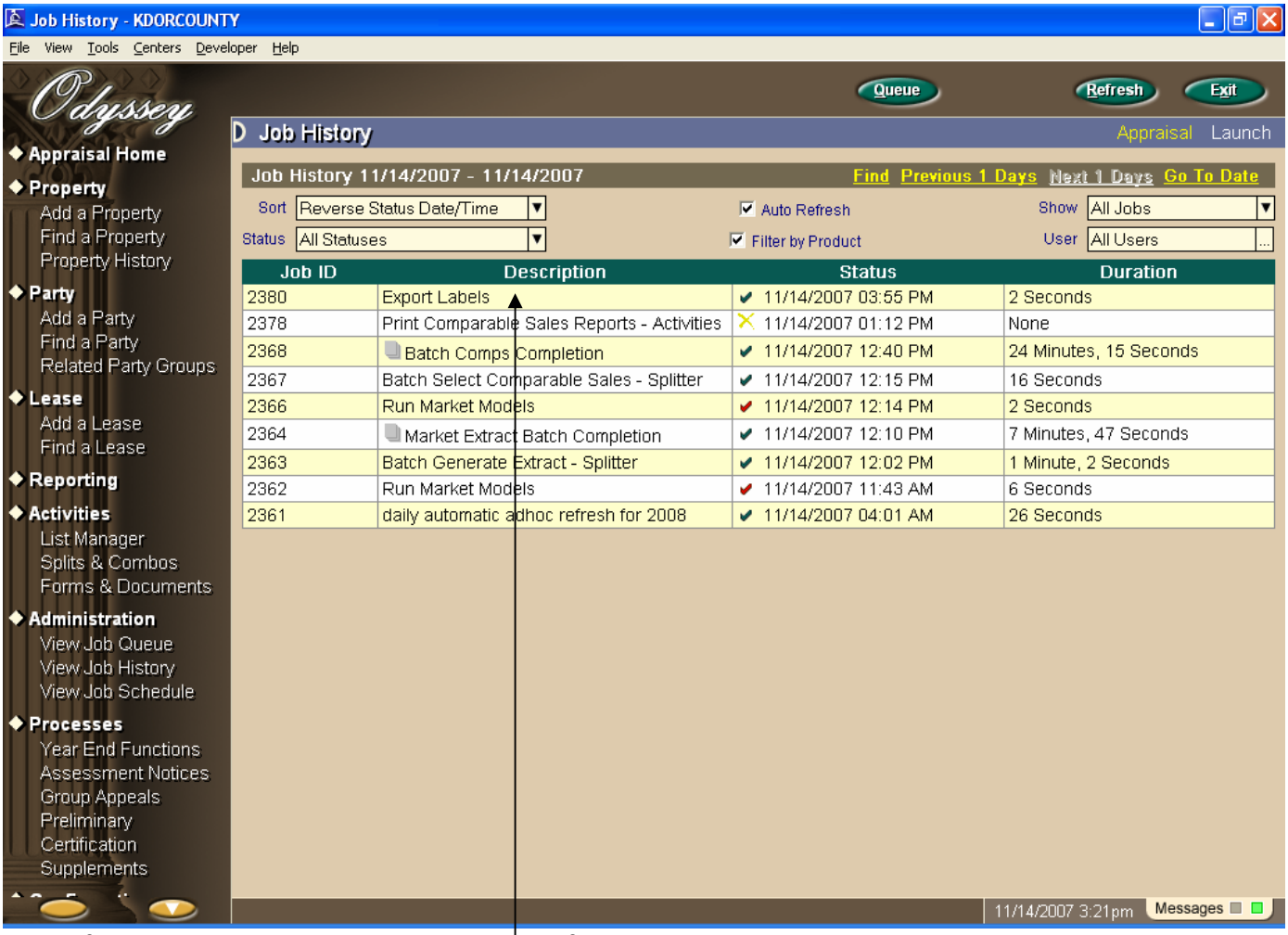

Click the icon and select from the available lists (from those created in the Print Appointment Letters step). Click Submit to send the job into the job queue.



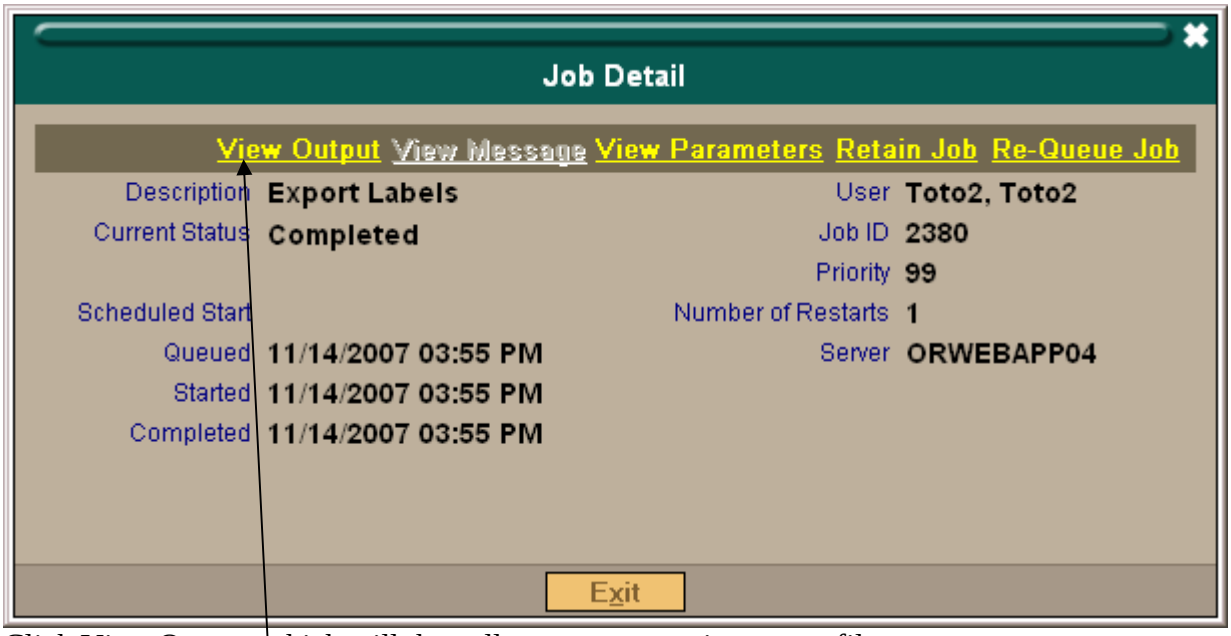

If your system has been configured for email notification, enter the correct information, then click Finish. Otherwise, just click Finish.




The job goes into the Job Queue.



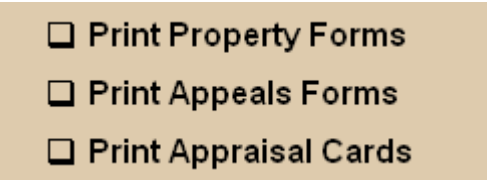

When finished, it will move to Job History. Left click on the job to open the Job Detail.

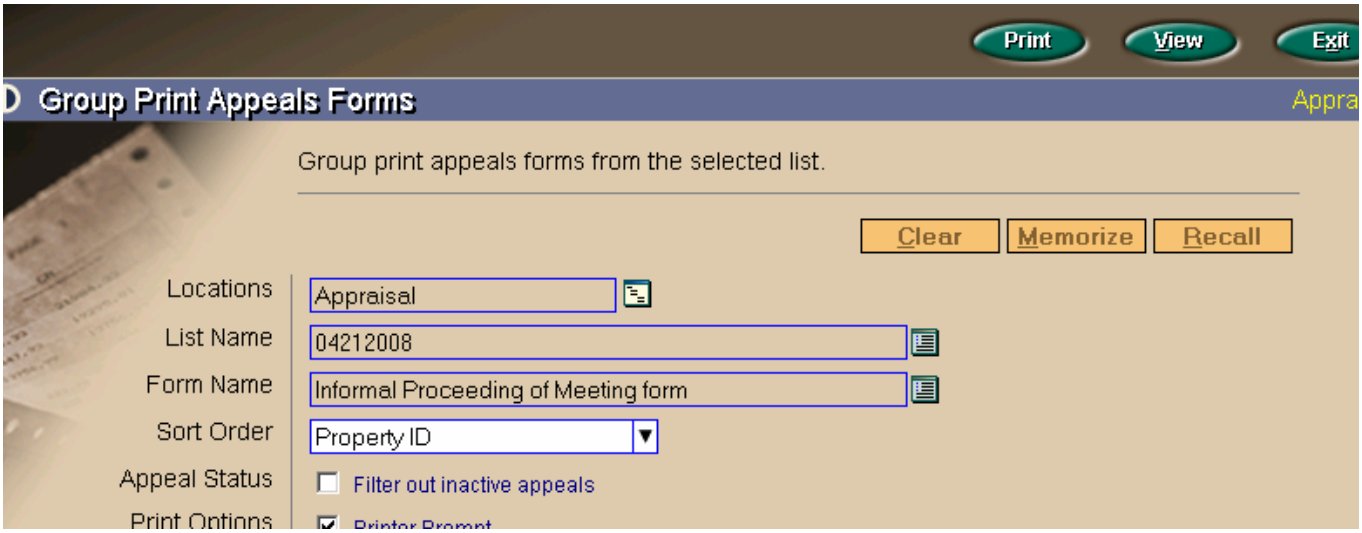


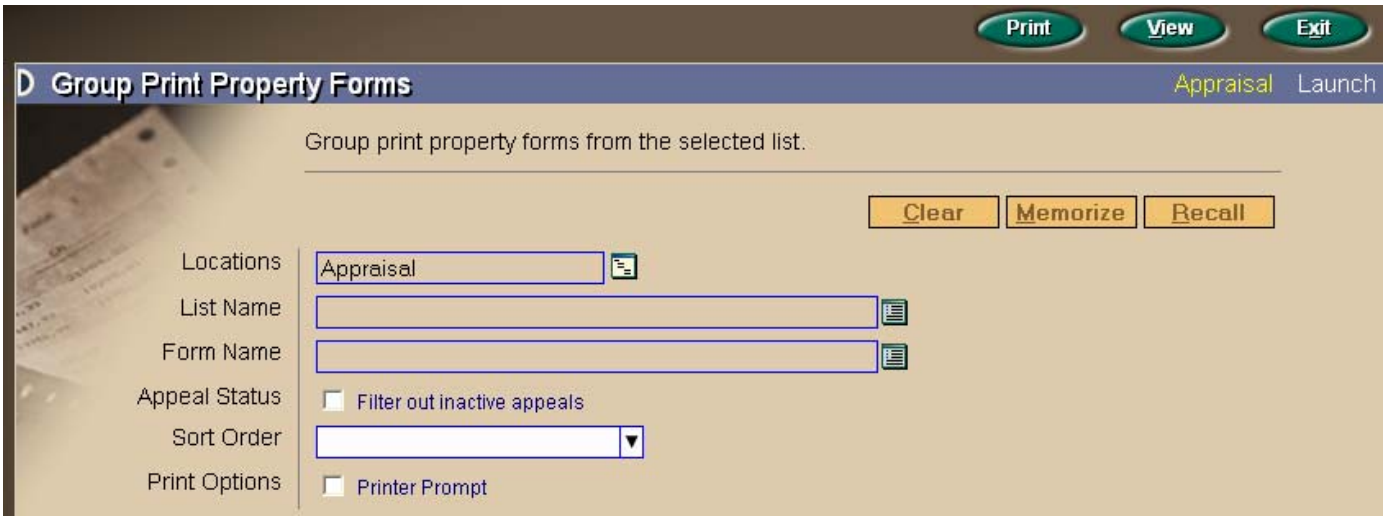

Click View Output, which will then allow you to save it as a .txt file.

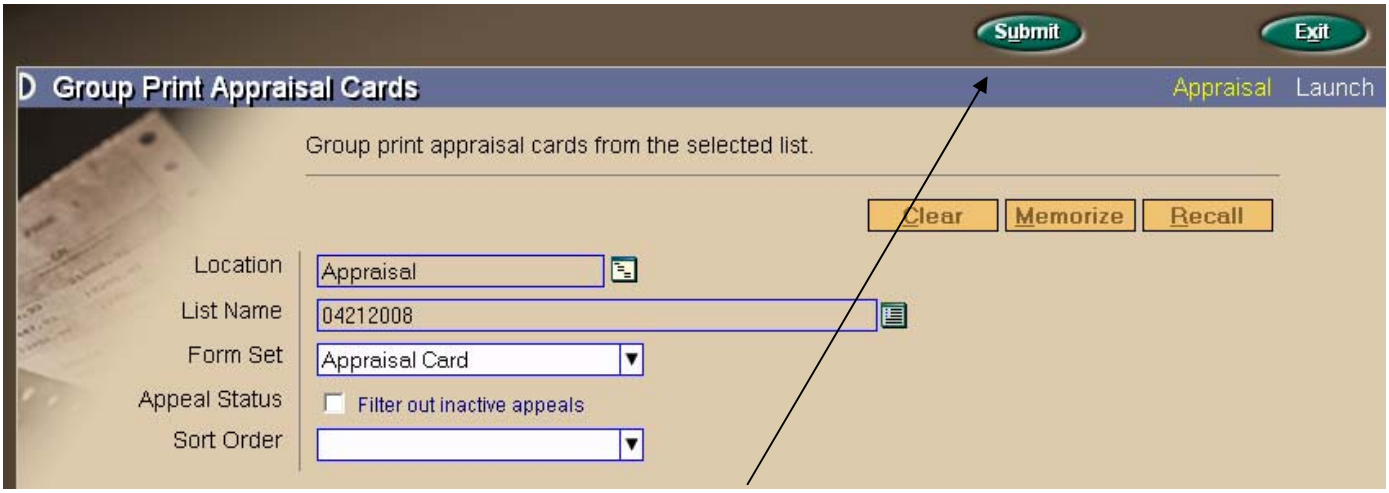
Other appeal-related forms can be generated through either Processes/Group Appeals/Print Appeals Forms, Print Property Forms, or Print Appraisal Cards . As previously indicated, all must be generated using the

lists created in the Print Appointment Letters step. Using the Appeals Forms functionality, the available forms are those maintained at Forms & Documents/Maintain Your Forms/Appeals Forms; the Print Property Forms functionality can generate only those forms maintained at Forms & Documents/Maintain Your Forms/Property Forms; and Print Appraisal Cards allows access only to the Appraisal Card.



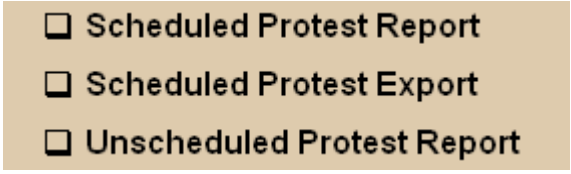



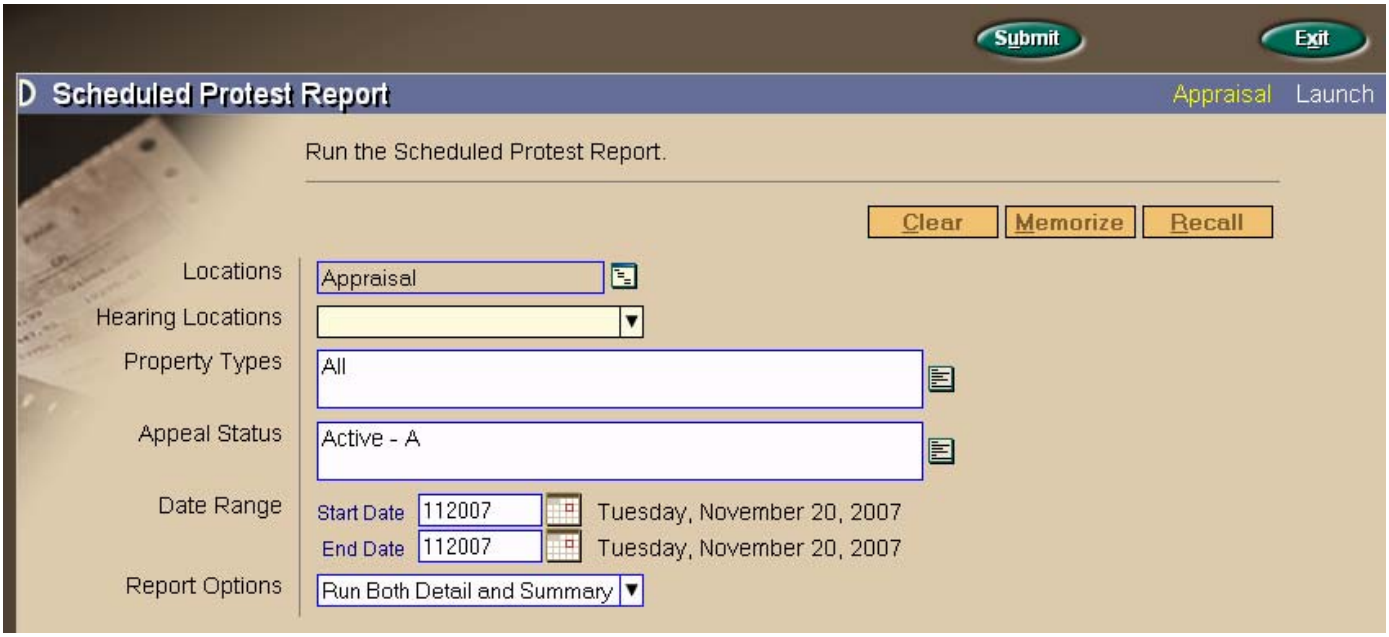



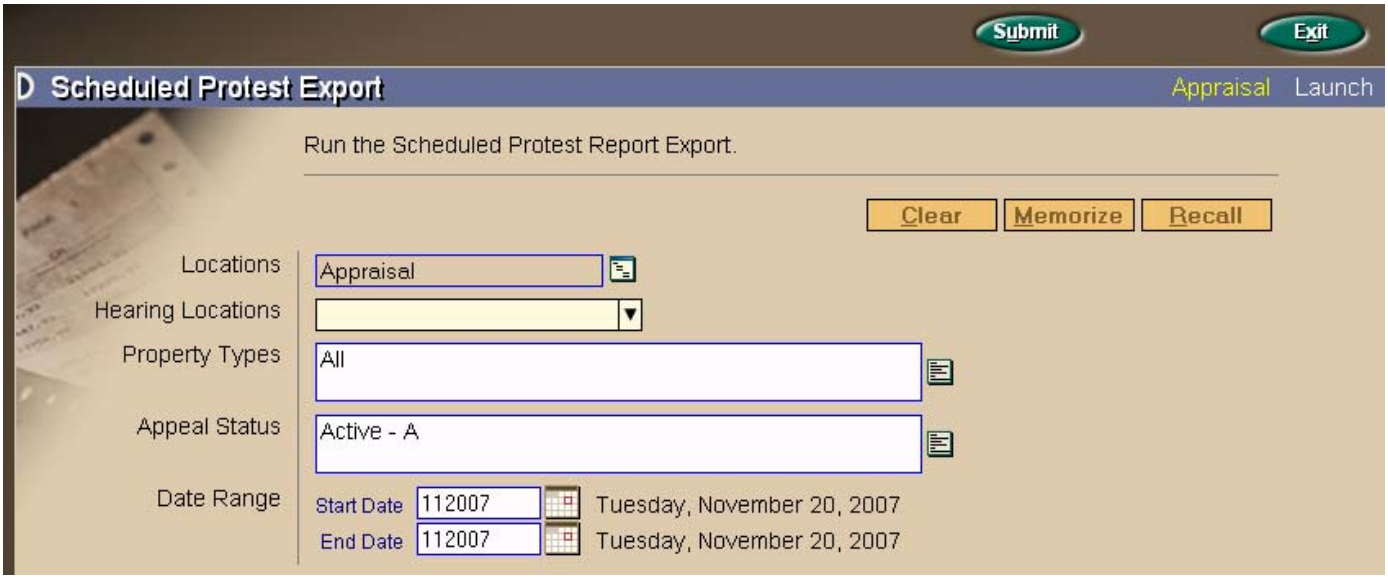


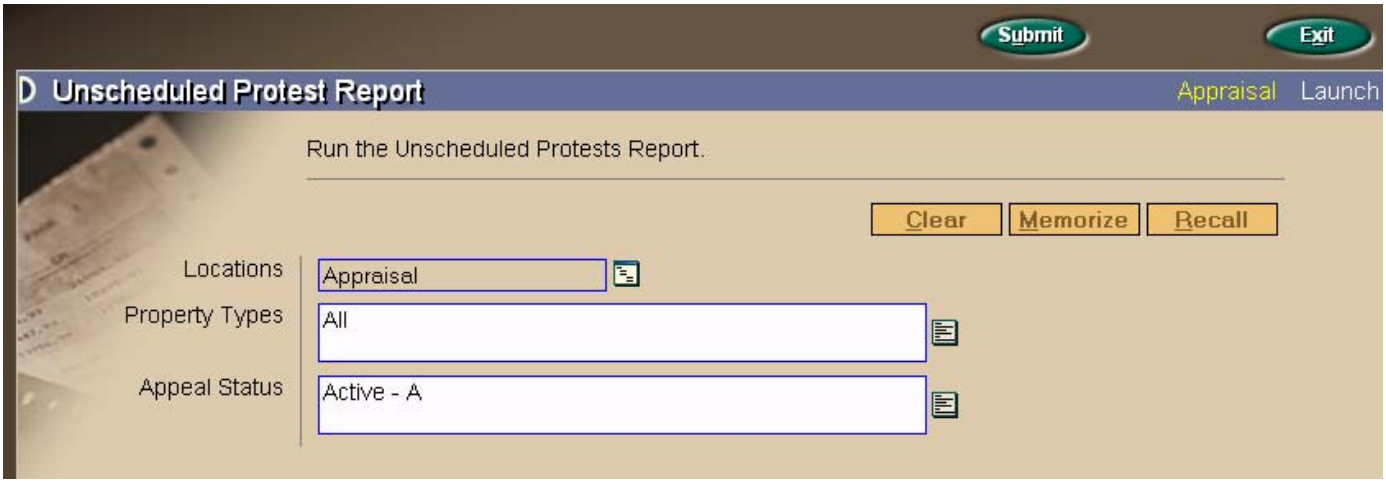

As with the Label Export, Appraisal Cards must be Submitted to the job queue.

Reports or an extract file can be run detailing the hearings that have been scheduled or remain unscheduled. The set-up for each is similar. They are all submitted to the job queue.




Submit
Exit
Scheduled Protest Export
Appraisal
Launch
Run the Scheduled Protest Report Export.
Clear
Memorize
Recall
Locations
Appraisal
Hearing Locations
Property Types
All
Appeal Status
Active - A
Date Range
Start Date
112007
Tuesday, November 20, 2007
End Date
112007
Tuesday, November 20, 2007


Submit
Exit
Unscheduled Protest Report
Appraisal
Launch
Run the Unscheduled Protests Report.
Clear
Memorize
Recall
Locations
Appraisal
Property Types
All
Appeal Status
Active - A

# Scheduled Protest Report

KDORCOUNTY

Date Range: 04/21/2008 to 04/21/2008 Property Types: ALL Location: Annex Room #202 Appraisal

Appeal Statuses: A

## Appraiser #1

### 04/21/08

| Quick-Ref / Property ID | Date - Time | Type | Appr | Case Number | Status | Reas | Law | Appellant / Representing | Legal |
|---|---|---|---|---|---|---|---|---|---|
| R1573<br>070-036-24-0-40-03-009.00-0 | 04/21/08 9:00 AM | R | | INF-2008-251 | A | | | MANDINA, MARGARET A<br>Self | C09, BLOCK 3, Lot EVEN 30 - 36 |
| R4451<br>070-095-22-0-00-00-003.00-0 | 04/21/08 9:15 AM | A | | INF-2008-256 | A | GQ | | ANDERSON, GAYLORD<br>Self | S22, T15, R16E, ACRES 156.7, SW1/4; LESS ROW |
| R1097<br>070-035-15-0-00-00-002.10-0 | 04/21/08 9:30 AM | R | | INF-2008-257 | A | LI | | KANSAS LAND ASSOCIATION<br>Self | S15, T14, R15E, ACRES 4.8, TRACT #10 IN NE1/4 N E1/4 |
| R9319<br>070-147-26-0-40-01-009.00-0 | 04/21/08 9:45 AM | R | | INF-2008-258 | A | AS | | HENTON, DONALD R & ELLA L<br>Self | D17, LTS 16, 18, 20 & E12.5 LT 22 BLK5 |

## Appraiser #1

| Reasons | 05 | A0 | A1 | A2 | A3 | A5 | A6 | A7 | A8 | A9 | AM | AS | Other | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **04/21/08** | | | | | | | | | | | | | | |
| **9:00 AM** | | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Sub-Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| **9:15 AM** | | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Sub-Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| **9:30 AM** | | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Sub-Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| **9:45 AM** | | | | | | | | | | | | | | |

## Unscheduled Protest Report

KDORCOUNTY

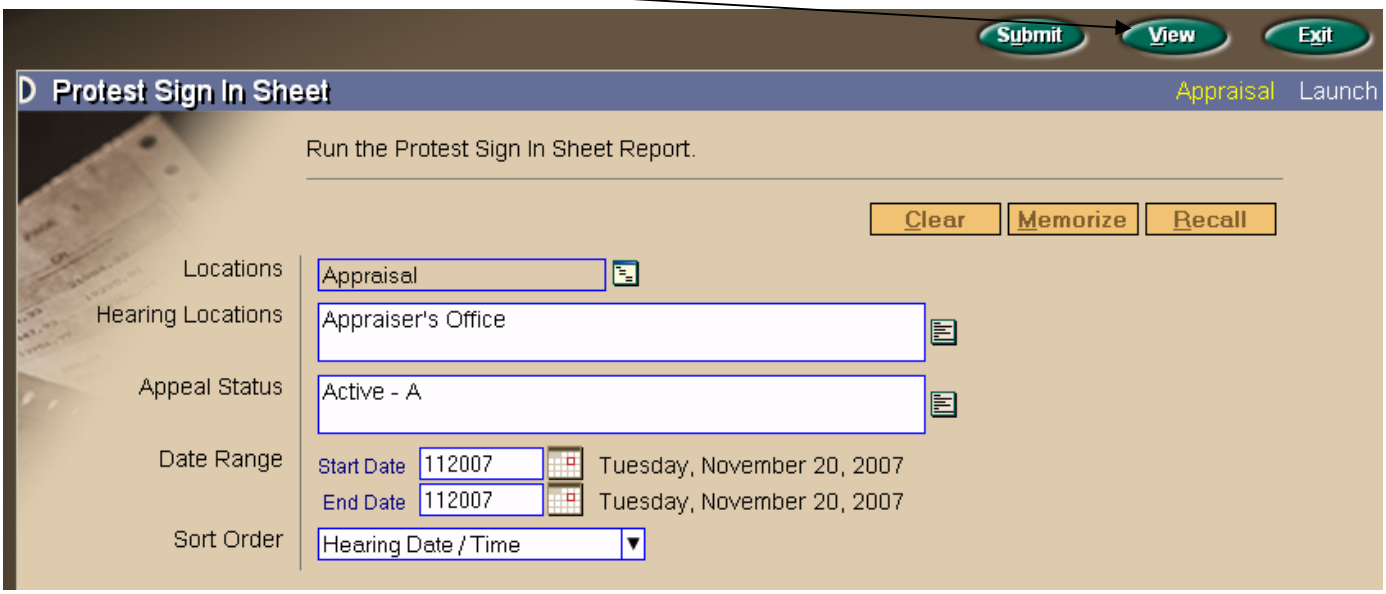
Property Types: ALL  Appeal Processing Statuses: A

Appraisal

| Quick-Ref / Property ID | Market Value | Type | Appr | Case Number | Status | Reas | Law | Appellant / Representing | Legal |
|---|---|---|---|---|---|---|---|---|---|
| R658<br>070-025-21-0-00-00-011.00-0 | 0.00 | A | | INF-2007-229 | A | | | BADGER TRUST, JAMES S & BEVERLY<br>Self | S21 , T14 , R16E , ACRES 77.8 , E1/2SE1/4; LESS ROW |
| R8155<br>070-146-23-0-40-08-004.00-0 | 0.00 | R | | INF-2007-205 | A | | | BAUMANN, ROBERT G & LINDA<br>Self | ADS , BLOCK3 , Lot18,20 |
| R8155<br>070-146-23-0-40-08-004.00-0 | 0.00 | R | | PUP In 12-11-2006 | A | | | BAUMANN, ROBERT G & LINDA<br>Self | ADS , BLOCK3 , Lot18,20 |
| R5870<br>070-121-01-0-20-02-081.00-0 | 0.00 | V | | INF-2006-65 | A | | | BECHELMAYR, BOYD E & MARIE<br>Self | C13 , BLOCK9 , Lot42 |
| R8397<br>070-147-25-0-10-03-003.00-0 | 0.00 | R | | INF-2007-227 | A | | | BRADFORD, KELLY D<br>Self | O17 , BLOCK1 , LotE1/2 54 |
| R1<br>070-012-03-0-00-00-001.00-0 | 0.00 | R | | INF-2006-194 | A | | | BROOKS, MARK A & SUSAN H<br>Self | S03 , T14 , R17E , ACRES 81.0 , E1/2NE1/4 |
| R5322<br>070-112-04-0-40-08-008.00-0 | 0.00 | R | | INF-2007-213 | A | | | BROWN, CHARLES L & THELMA<br>Self | M27 , S1/2 LT 21, ALL LT 23, N21' LT 25 BLK2 |
| R5878<br>070-121-01-0-20-02-089.00-0 | 0.00 | V | | INF-2006-63 | A | | | BROWN, JOHN<br>Self | C13 , BLOCK9 , Lot9 |
| R4236<br>070-091-02-0-00-00-003.00-0 | 0.00 | A | | 12321 | A | | | BUTEL TRUST, JOHN U<br>Self | S02 , T15 , R16E , ACRES 82.4 , BEG 25E SW COR NW1/4 TH N200, E701, N600W73, N800 E1087, N314, 3900, S1914, W2610 TO POB |
| R1345<br>070-036-24-0-10-15-005.01-0 | 0.00 | E | | INF-2006-38 | A | | | CARBONDALE, CITY OF<br>Self | B13 , BLOCK4 , Lot10,12 |
| R1346<br>070-036-24-0-10-15-005.02-0 | 0.00 | E | | INF-2006-39 | A | | | CARBONDALE, CITY OF<br>Self | B13 , BLOCK4 , LT2 & E7' OF S40' OF LT4 |
| R5875<br>070-121-01-0-20-02-086.00-0 | 0.00 | V | | INF-2006-60 | A | | | CLEVELAND TRUST, JUDITH H<br>Self | C13 , BLOCK9 , Lot13 |

## ❑ Protest Sign In

A sign-in sheet can be generated from Processes/Group Appeals/Protest Sign In Sheet. It may be submitted to the job queue or Viewed, then printed directly from the set-up screen.



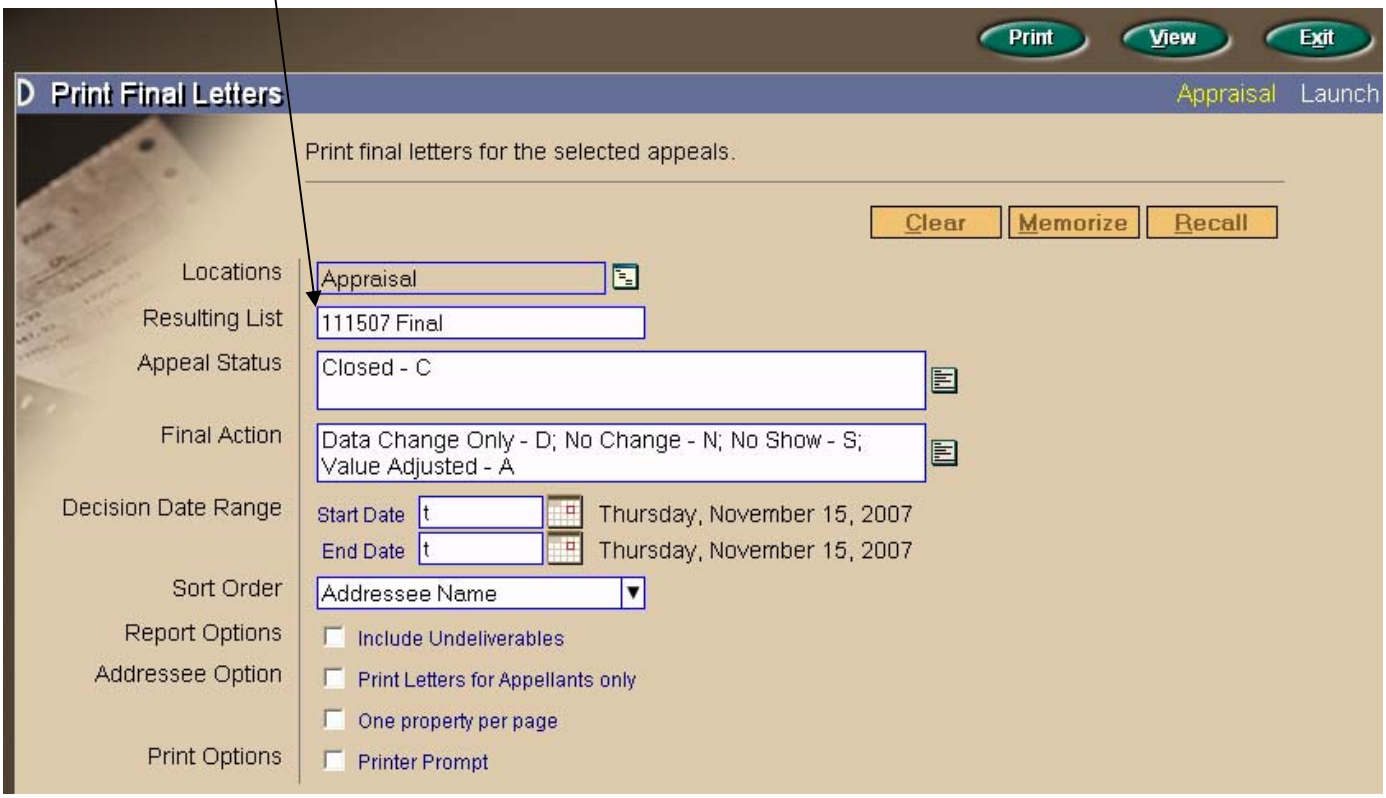
**Appeal Protest Sign In Sheet**

Date Range: 11/20/2007 to 11/20/2007
Sorted By: Hearing Date/Time

| Name / Panel / Date-Time | Legal Desc / Taxing Unit Group | Prop ID / Case # / Map Tax Lot | Taxpayer / Agent Signature |
|---|---|---|---|
| GUNTER, SHARON M<br>Appraiser's Office<br>11/20/07 8:20 AM | S32, T14, R17E, PT SW1/4 BEG 607'N NE COR MAPLE ST & U S 56 HWY, TH N214.5; E187; S214.5; W187; TO POB<br>Taxing Unit Group: 007 | R305<br>INF-2007-296<br>070-019-32-0-30-01-003.00-0 | |
| SHUM, KAREN ELAINE<br>Appraiser's Office<br>11/20/07 8:40 AM | B19, BLOCK 35, Lot 4<br>Taxing Unit Group: 001 | R3214<br>INF-2007-279<br>070-076-14-0-20-06-017.00-0 | |
| HUSTON, KENNETH E & ILAM<br>Appraiser's Office<br>11/20/07 9:00 AM | S32, T14, R17E, PT SW1/4, BEG 821.5'N NE COR MAPLE ST & U S 56 HWY, TH N150; E187; S150; W187; TO POB<br>Taxing Unit Group: 007 | R304<br>INF-2007-295<br>070-019-32-0-30-01-002.00-0 | |

## ❑ Print Final Letters

Print Notification of Results letters from Processes/Group Appeals/Print Final Letters. Each run of letters must be given a list name, which will be preserved. Letters may be generated based on Appeal Status, Final Action, and Decision Date Range. A letter will be generated for any parcel with an appeal falling within the set parameters, even if one has already been printed. The template for this letter is maintained at Activities/Forms & Documents/Appeal Notices Forms. Although it may be a duplicate of the letter that can be generated directly from the Appeal letter, it is a separate template and must be maintained separately. The letter generated is defined at the final action code level and may actually differ based on the final action code selected for each hearing.



Notification of Informal Meeting Results
Tax Year 2008
Office of the County Appraiser, XXXXXX County, Kansas
**** This is not a Tax Bill ****

QuickREFID R306

Parcel Identification Number:
070-019-32-0-30-01-004.00-0
Land Use: -

Date Mailed: 11/15/2007
Tax Unit: _____

Lot(s):
Block:

Mailed To:

607 CEDAR ST PO BOX 395
OVERBROOK, KS 66524

SUBD:

Property Address:
840 N MAPLE ST
Overbrook KS 66524

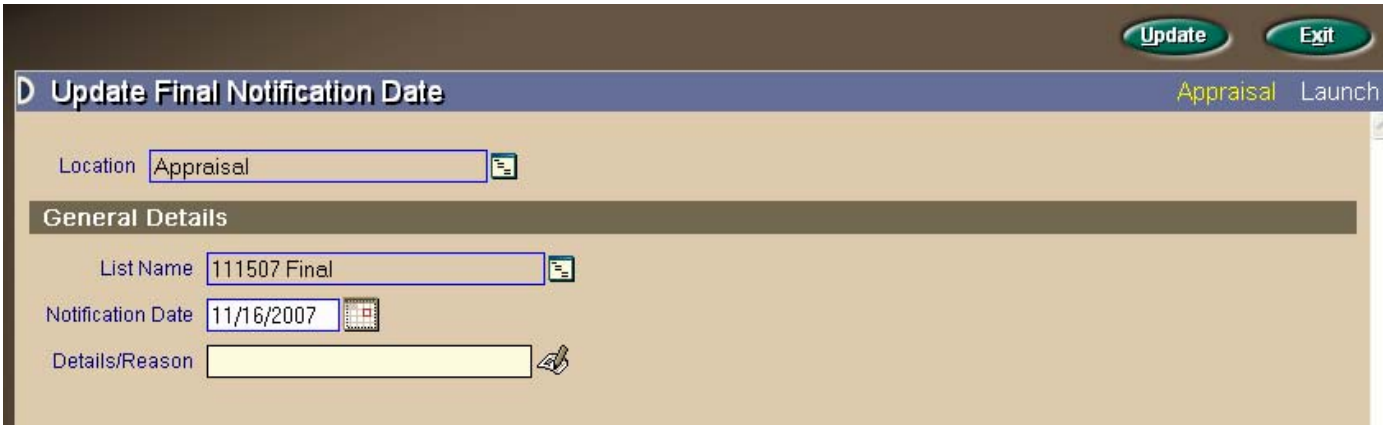
Agent:
Property Owner:
ZECKSER, RONALD J & C L

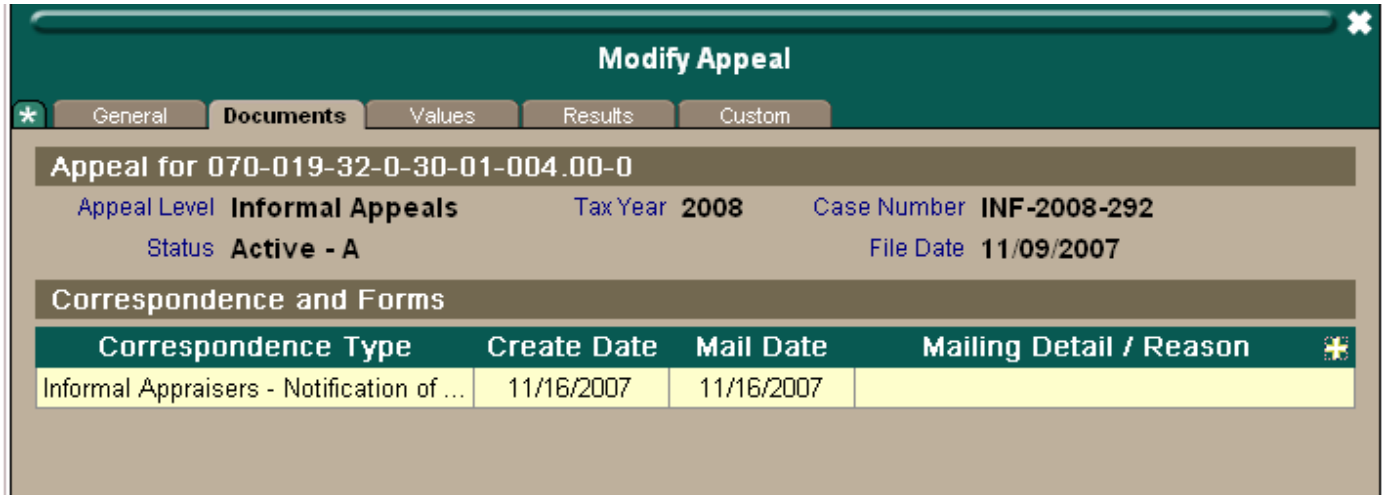
In Reference to the hearing on the above
Property held on 11/15/2007

**County Appraiser's Final Decision:**
APPRAISED MARKET OR USE VALUE

## ❑ Update Final Notification Date

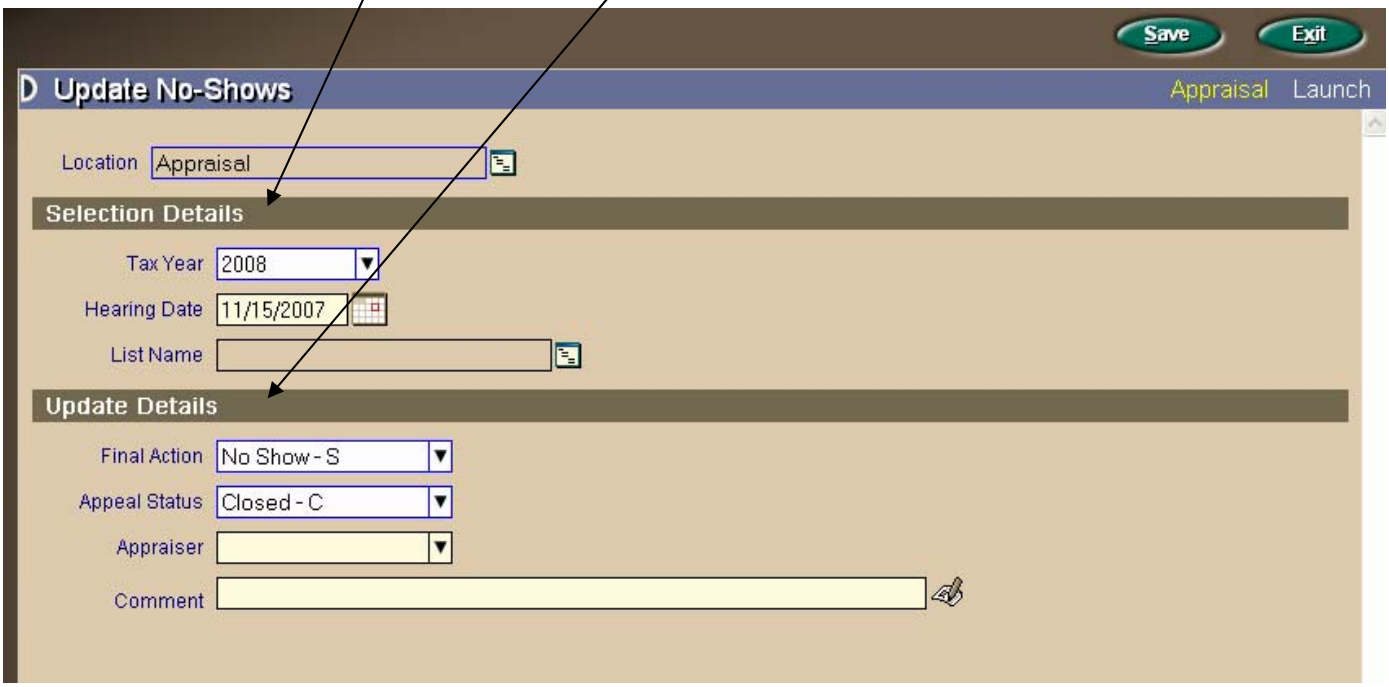
After the Notification of Results letters have been printed, run Update Final Notification Date located at Processes/Group Appeals/ Update Final Notification Date to post the record of the correspondence back to the Appeal Documents Tab.

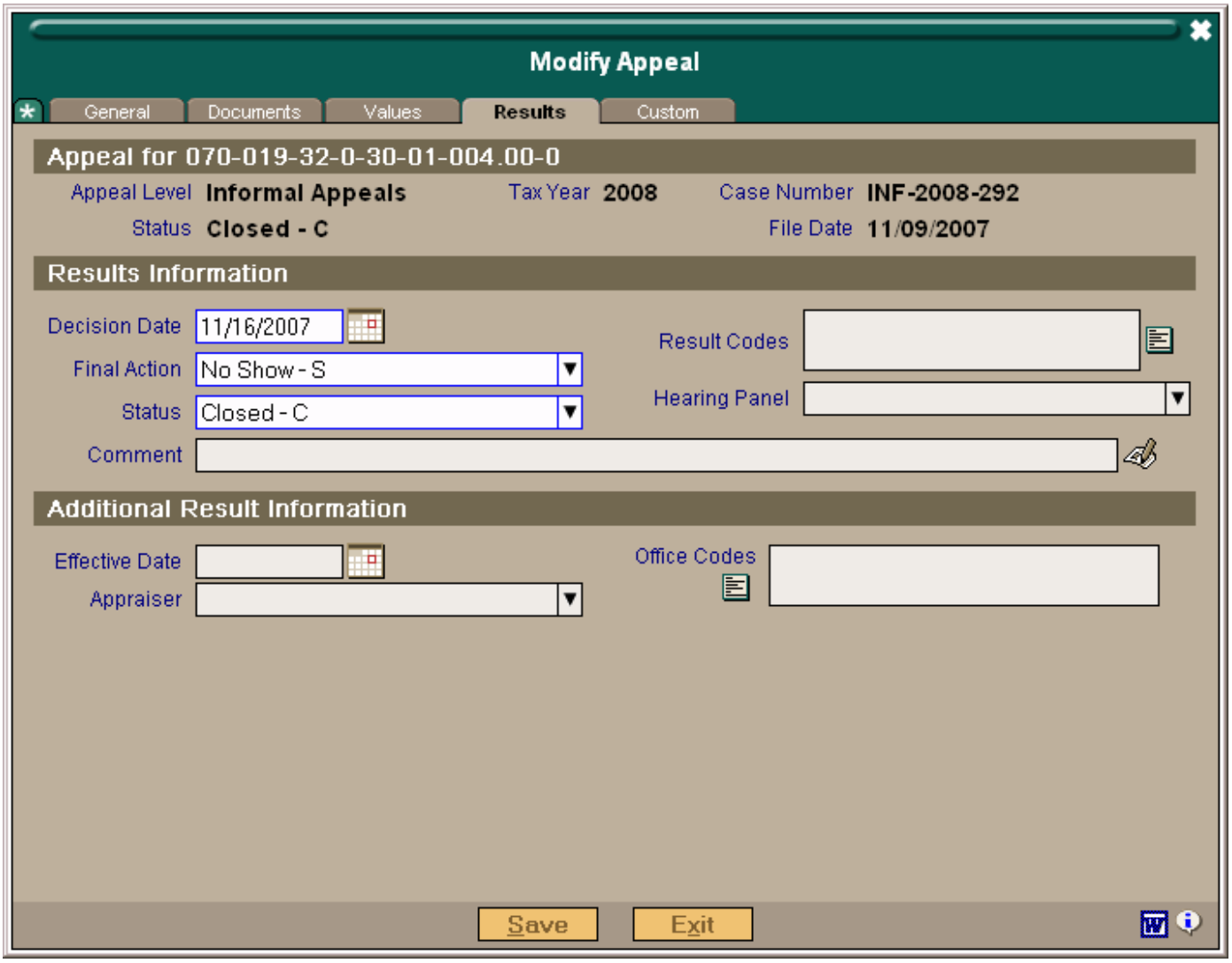





## ❑ Update No-Shows

There is functionality available at Processes/Group Appeals/Update No-Shows to automatically update appeal records for no-shows. The procedure can be run by either Hearing Date or by a List Name. All hearings falling within the Selection Details parameters that do not already have a final action will be updated with the information specified in the Update Details section, so be sure the result information is entered for all other properties falling within the parameters before performing this step.




Modify Appeal
General
Documents
Values
Results
Custom
Appeal for 070-019-32-0-30-01-004.00-0
Appeal Level Informal Appeals
Tax Year 2008
Case Number INF-2008-292
Status Closed - C
File Date 11/09/2007
Results Information
Decision Date 11/16/2007
Final Action No Show - S
Status Closed - C
Result Codes
Hearing Panel
Comment
Additional Result Information
Effective Date
Appraiser
Office Codes
Save
Exit

# Old CAMA CE Table for HTM fields Orion Tokens

| CD | NAME | TYPE | DIGITS | DESCRIPTION | |
|---|---|---|---|---|---|
| H | ACT-CD-BD | X | 01 | HTM Action Code - BOE | Status |
| H | ACT-CD-CP | X | 01 | HTM Action Code - BOC | <_Status_> |
| H | ACT-CD-CT | X | 01 | HTM Action Code - Court | General Tab |
| H | ACT-CD-HP | X | 01 | HTM Action Code - HOP | Results Tab |
| H | ACT-CD-IN | X | 01 | HTM Action Code - Informal | |
| H | ACT-CD-PP | X | 01 | HTM Action Code - Pmt Under Protest | Final Action |
| H | ACT-CD1-SB | N | 01 | HTM Action Code 1 - SBTA | <_FinalAction_> |
| H | ACT-CD2-SB | N | 01 | HTM Action Code 2 - SBTA | Results Tab |
| H | ACT1-S-P | X | 01 | HTM Action Code 1 - SBTA after PUP | |
| H | ACT2-S-P | X | 01 | HTM Action Code 2 - SBTA after PUP | |
| H | APL-BS-BD | X | 02 | Basis for Appeal - BOE - user defined | Appeal Reason |
| H | APL-BS-HP | X | 02 | Basis for Appeal - HOP - user defined | General Tab |
| H | APL-BS-IN | X | 02 | Basis for Appeal - INF - user defined | |
| H | ASSESS-PP | P | 09 | Assessed Value on THT3 screen | |
| H | BLDG-SBTA | P | 09 | Bldg Value on Record of Higher Appeals | |
| H | CHG-BD-BD | P | 09 | Changed to Building Value - BOE | Assessment Values - |
| H | CHG-BD-HP | P | 09 | Changed to Building Value - HOP | Values- |
| H | CHG-BD-IN | P | 09 | Changed to Building Value - Informal | <_AppealClassValues_> |
| H | CHG-BD-S-P | P | 09 | Changed to Building Value - SBTA | Value Tab |
| H | CHG-CL-BD | X | 02 | Changed to Class - BOE | |
| H | CHG-CL-HP | X | 02 | Changed to Class - HOP | |
| H | CHG-CL- IN | X | 02 | Changed to Class - Informal | |
| H | CHG-CL-S-P | X | 02 | Changed to Class - SBTA | |
| H | CHG-LN-BD | P | 09 | Changed to Land - BOE | |
| H | CHG-LN-HP | P | 09 | Changed to Land - HOP | |
| H | CHG-LN-IN | P | 09 | Changed to Land - Informal | |
| H | CHG- LN-S-P | P | 09 | Changed to Land – SBTA | |
| H | CHG-OD-TRS | N | 05 | Change Order Number | No Token at this time |
| H | CL-SBTA | X | 02 | Class - SBTA | Property Type **EX: Vacant - V** Property Type <_PropertyType_> or Property Type Code **EX: V** <_PropertyTypeCode_> |
| H | CLASS-PP | X | 02 | Class - Payment Under Protest | |
| H | CONTROL- HT | X | 02 | Internal Code - indicated hearing level | |
| H | COURT-DATE | N | 06 | Date of Court Hearing | |
| H | EST-LNG- BD | N | 02 | Hearing Length - BOE | Duration |

| | | | | |
|---|---|---|---|---|
| H EST-LNG-CP | N | 02 | Hearing Length - BOC | <_HearingDuration_> |
| H EST-LNG-HP | N | 02 | Hearing Length - HOP | General Tab |
| H EST-LNG-IN | N | 02 | Hearing Length - Informal | |
| H EST- LNG-PP | N | 02 | Hearing Length - Payment Under Protest | |
| H FLD-CK-BD | X | 01 | Field Check Flag - BOE | No Token at this time |
| H FLD-CK-HP | X | 01 | Field Check Flag - HOP | General Tab |
| H FLD-CK- IN | X | 01 | Field Check Flag - Informal | |
| H FLLW-UP-BD | N | 06 | Date Notification of Results - BOE | Decision Date <_DecisionDate_> |
| H FLLW-UP-CP | N | 06 | Date Notification of Results - BOC | Results Tab |
| H FLLW-UP-HP | N | 06 | Date Notification of Results - HOP | |
| H FLLW-UP-IN | N | 06 | Date Notification of Results - INFML | |
| H FLLW-UP-PP | N | 06 | Date Notification of Results - PUP | |
| H HRG-DT1-SB | N | 06 | 1st Hearing Date - SBTA | |
| H HRG-DT2-SB | N | 06 | 2nd Hearing Date - SBTA | |
| H HRG-LV-HT | X | 01 | Hearing Status Appeal Level | Appeal Level <_AppealLevel_> General Tab |
| H HRG-OF-CP | X | 03 | Officer - BOC | |
| H HRG-OF-IN | X | 03 | Hearing Officer - Informal | Officer/Board |
| H HRG-OF-PP | X | 03 | Hearing Officer - PUP | <_OfficerBoard_> |
| H HRG-PNL-BD | X | 01 | Hearing Officer - BOE | General Tab |
| H HRG-PNL- HP | X | 01 | Hearing Officer - HOP | |
| H HRG-ST-HT | X | 01 | Hearing Status Code--active or completed | Status <_Status_> General Tab Or Final Action <_FinalAction_> Results Tab |
| H HRG1-S-P | N | 06 | SBTA PUP Hearing Date 1 | |
| H HRG2-S-P | N | 06 | SBTA PUP Hearing Date 2 | |
| H HT-YEAR | N | 02 | HTM Appeal Year | Tax Year <_AppealTaxYear_> Results Tab |
| H LAND- SBTA | P | 09 | SBTA Equalization Land Value | |
| H LND-USE-HT | X | 04 | Land Use Code for HTM | LBCS Function <_LBCSFunction_> Property Tab |
| H LV-ASM-CD | X | 01 | Levy or Assessment Code | |
| H MNT-DT-HT | N | 06 | Last Date maintenance was done to parcel | |
| H NOTE-DT-SB | N | 06 | SBTA notification date | |
| H NOTE-DT-SP | N | 06 | SBTA Pmt Under Protest Notification Date | Notes |

| | | | | |
|---|---|---|---|---|
| H NOTES-BD | X | 28 | Note field on Board of Equalization | <_Notes_> |
| H NOTES-CT | X | 30 | Note field on court info on Higher appeals screen | General Tab |
| H NOTES-HP | X | 28 | Note field for Hearing Officer/Panel | |
| H NOTES-IN | X | 28 | Note field for Informal hearing level | |
| H NOTES-S-P | X | 28 | SBTA note field on Pmt Under Protest | |
| H NOTES-SB | X | 28 | SBTA note field - Higher Appeals | |
| H NOTES-TRS | X | 30 | Treasurer note field | |
| H ORIG-BD-HT | P | 09 | Original bldg values-pulled from AA | |
| H ORIG-BD-PP | P | 09 | Current bldg values on Treasurers screen | Before new values are posted: |
| H ORIG-CL-HT | X | 02 | Original class pulled from AA | Appeal Class Values |
| H ORIG-CL-PP | X | 02 | Current class on Treasurer screen | <_AppealClassValues_> |
| H ORIG-LN-HT | P | 09 | Original land value pulled from AA | Value Tab |
| H ORIG-LN-PP | P | 09 | Current land value on Treasurer screen | |
| H ORIG-TT-HT | P | 09 | Total Original values on Value Summary | |
| H ORIG-TT-PP | P | 09 | Total Original values-PUP on Value Summay | |
| H OWNR-CTY-H | X | 27 | Owner's city-HTM | |
| H OWNR-ML- HT | X | 26 | Owner's mailing address-HTM | |
| H OWNR-MT-HT | X | 01 | Maintenance to owner's name-HTM | |
| H OWNR-NM- HT | X | 26 | Owner's name-HTM | |
| H OWNR-N1-HT | X | 26 | Owner's name line 1-HTM | |
| H OWNR-N2-HT | X | 26 | Owner's name line 2-HTM | |
| H OWNR-TX-HT | X | 26 | Care of Taxpayer field-HTM | |
| H PARC-ID-HT | X | 29 | HTM parcel ID | Property ID <_PropertyID_> Property INFO tokens |
| H PARC-YR-HT | X | 02 | HTM appeal year | Tax Year <_AppealTaxYear_> On All Tabs |
| H PARCEL-HT | X | 31 | Parcel ID-HTM | Property ID <_PropertyID_> Property INFO tokens |
| H POST-FG-CP | X | 01 | Board of Commissioner post flag indicator | No token at this time |
| H POST-FG-PP | X | 01 | Appr PUP post flag indicator | " " " " |
| H PR-TYPE-BD | X | 01 | Parcel type-Board of Equalization | Property Type **EX: Vacant - V** Property Type <_PropertyType_> or Property Type Code **EX: V** <_PropertyTypeCode_> |
| H PR-TYPE-CP | X | 01 | Parcel type-Board of Commissioners | |
| H PR-TYPE-HP | X | 01 | Parcel type-Hearing | |

| | | | | |
|---|---|---|---|---|
| | | | Officer/Panel | |
| H PR-TYPE-IN | X | 01 | Parcel type-Informal hearing | |
| H PR-TYPE-PP | X | 01 | Parcel type-Payment under Protest | |
| H PROP-ADR-H | X | 30 | Property address for HTM | |
| H PRV-MNT-HT | N | 06 | Date of previous maintenance | |
| H PVD-ACT-BD | X | 01 | PVD action code-Board of Equalization | |
| H PVD-ACT-HP | X | 01 | PVD action code-Hearing Officer/Panel | |
| H PVD- DAT-BD | N | 04 | PVD date-Board of Equalization | |
| H PVD-DAT-HP | N | 04 | PVD date-Hearing Officer/Panel | |
| H PVD-ID-BD | X | 03 | PVD reviewer identification | |
| H PVD-ID-HP | X | 03 | PVD reviewer identification | |
| H PVD-RSN-BD | X | 01 | PVD reason code-Board of Equalization | |
| H PVD-RSN-HP | X | 01 | PVD reason code-Hearing Officer/Panel | |
| H PVD-RTN-BD | N | 04 | PVD return date field-Board of Equalization | |
| H PVD-RTN-HP | N | 04 | PVD return date field-Hearing Officer/Panel | |
| H PVD-SND- BD | N | 04 | PVD sent to date field-Board of Equalization | |
| H PVD-SND- HP | N | 04 | PVD sent to date field-Hearing Officer/Panel | |
| H RCD-LOCK-H | X | 01 | Record lock Y=updating N=not being updated | |
| H RCM-BD-CP | P | 09 | Recommended bldg values-Board of Commissioners | |
| H RCM-BD-PP | P | 09 | Recommended bldg values-Appr infml PUP | Appeal Class Value |
| H RCM-CL-CP | X | 02 | Recommended class-Board of Commissioners | <_AppealClassValues_> |
| H RCM-CL-PP | X | 02 | Recommended class-Appr infml PUP | Value Tab |
| H RCM-LN-CP | P | 09 | Recommended land values-Board of Commissioners | |
| H RCM-LN-PP | P | 09 | Recommended land values-Appr infml PUP | |
| H REQ-CD-BD | X | 01 | Request code-Board of Equalization | |
| H REQ-CD-CP | X | 01 | Request code-Board of Commissioners | |
| H REQ-CD-HP | X | 01 | Request code-Hearing Officer Panel | |
| H REQ-CD-IN | X | 01 | Request code-Informal Equalization | |
| H REQ-CD-PP | X | 01 | Request code-Appr Infml PUP | |
| H REQ-DT-BD | N | 04 | Request date-Board of Equalization | |
| H REQ-DT-CP | N | 04 | Request date-Board of Commissioners | File Date |

| | | | | |
|---|---|---|---|---|
| H REQ-DT-HP | N | 04 | Request date-Hearing Officer/Panel | <_AppealFileDate_> |
| H REQ-DT-IN | N | 04 | Request date-Informal Equalization | General Tab |
| H REQ-DT-PP | N | 04 | Request date-Appr infml PUP | |
| H REQ-DT-SB | N | 06 | Request date-State Board of Tax Appeals | |
| H RSN-CD-BD | X | 02 | Reason code-Board of Equalization | Appeal Reason |
| H RSN-CD-CP | X | 02 | Reason code-Board of Commissioners | <_AppealReason_> |
| H RSN-CD-HP | X | 02 | Reason code-Hearing Officer/Panel | General Tab |
| H RSN-CD-IN | X | 02 | Reason code-Informal equalization | |
| H RSN-CD-PP | X | 02 | Reason code-Appr infml PUP | |
| H RSN-CD-S-P | X | 02 | Reason code-SBTA Pmt Under Protest | |
| H RSN-CD-SB | X | 02 | Reason code-State Board of Tax Appeals | |
| H SCH-DT-BD | X | 04 | Schedule date-Board of Equalization | Hearing Date |
| H SCH-DT-CP | N | 04 | Schedule date-Board of Commissioners | <_HearingDate_> |
| H SCH-DT-HP | X | 04 | Schedule date-Hearing Officer/Panel | General Tab |
| H SCH-DT-IN | X | 04 | Schedule date-Informal Equalization | |
| H SCH-DT-PP | X | 04 | Schedule date-Appr infml PUP | |
| H SCH-TM-BD | X | 04 | Schedule appt time-Board of Equalization | Time |
| H SCH-TM-CP | N | 04 | Schedule appt time-Board of Commissioners | <_HearingTime_> |
| H SCH-TM-HP | X | 04 | Schedule appt time-Hearing Officer/Panel | General Tab |
| H SCH-TM-IN | X | 04 | Schedule appt time-Informal Equalization | |
| H SCH-TM-PP | X | 04 | Schedule appt time-Appr infml PUP | |
| H SHORT4 | X | 04 | First 4 letters of last name | |
| H TAX-UNIT-H | X | 03 | Tax unit-hearing tracking | <_AppTaxingUnitCodes_><br><_AppTaxingUnits_> |
| H TPR-NOTE1 | X | 30 | Tax Rep field-note 1 | |
| H TPR-NOTE2 | X | 30 | Tax Rep field-note 2 | |
| H TR-ADR1-HT | X | 30 | Tax Rep address-field 1 | |
| H TR-ADR2- HT | X | 30 | Tax Rep address-field 2 | |
| H TR-CODE- HT | X | 01 | Tax Rep code field-data enter with 'X' | |
| H TR-CODE-PP | X | 01 | Code for taxes paid under | |

| | | | | |
|---|---|---|---|---|
| | | | protest-THT3 | |
| H TR-DATE-PP | N | 06 | Date taxes were paid under protest-THT3 | File Date <_AppealFileDate_> General Tab |
| H TR-NAM1-HT<br>H TR-NAM2-HT | X<br>X | 30<br>30 | Tax Rep name-field 1<br>Tax Rep name-field 2 | App Owner Name <_AppOwnerName_> Appeal Tokens |
| H TX-AMT-PP<br>H TX-PAID-PP<br>H TX-PTST-PP<br>H TX-RATE-PP | P<br>P<br>P<br>P | 09<br>09<br>09<br>07 | Amount of taxes-THT3<br>Amount of taxes paid under protest-THT3<br>Amount of taxes being protested for up to 3 classes<br>Field for mill levy-THT3 | |
| H VAL-CHG-BD<br>H VAL-CHG-CP<br>H VAL-CHG-HP<br>H VAL-CHG-IN<br>H VAL-CHG-PP<br>H VAL-CHG-SB | P<br>P<br>P<br>P<br>P<br>P | 09<br>09<br>09<br>09<br>09<br>09 | Board of Equalization value change-THT7<br>Board of Commissioners value change-THT7<br>Hearing Officer/Panel value change-THT7<br>Appraiser eq infml value change -THT7<br>Appraiser PUP value change-THT7<br>SBTA value change-THT7 | Appeal Class Values<br><_AppealClassValues_><br>Value Tab |
| H VAL-REDUC<br>H VL-ASMT-PP | P<br>P | 09<br>09 | Assessed value reduction-THT7<br>Invalid assessment valuation-THT7 | |
| H XCO1-BD<br>H XCO1-CP<br>H XCO1-HP<br>H XCO1-IN<br>H XCO1-PP<br>H XCO2-BD<br>H XCO2-CP<br>H XCO2-HP<br>H XCO2-IN<br>H XCO2-PP<br>H XCO3-BD<br>H XCO3-CP<br>H XCO3-HP<br>H XCO3-IN | X<br>X<br>X<br>X<br>X<br>X<br>X<br>X<br>X<br>X<br>X<br>X<br>X<br>X | 02<br>02<br>02<br>02<br>02<br>02<br>02<br>02<br>02<br>02<br>02<br>02<br>02<br>02 | Explanation code-1-Board of Equalization<br>Explanation code-1-Board of Commissioners<br>Explanation code-1-Hearing Officer/Panel<br>Explanation code-1-Appraiser eq infml<br>Explanation code-1-Appraiser PUP<br>Explanation code-2-Board of Equalization<br>Explanation code-2-Board of Commissioners<br>Explanation code-2-Hearing Officer/Panel<br>Explanation code-2-Appraiser eq infml<br>Explanation code-2-Appraiser PUP<br>Explanation code-3-Board of Equalization<br>Explanation code-3-Board of Commissioners<br>Explanation code-3-Hearing Officer/Panel<br>Explanation code-3-Appraiser eq | Comment<br><_ResultComment_><br>Unlimited box<br>Results Tab |

| | | | | |
|---|---|---|---|---|
| | | | infml | |
| H XCO3-PP | X | 02 | Explanation code-3-Appraiser PUP | |

## Chapter 7 - - Beginning of the Appeal Processing New Tax Year Checklist

1. Hearing Locations (Review Chapter 1 – Create locations ….. )
    a. Set up the current tax year for all levels – ACCESS: Administration Menu/System Codes/Appeals. Right side option: Hearing Location.
    b. Make sure that the Tax Year dropdown on the Maintain Hearing Location page is set to the correct tax year.
    c. Review Hearing Location setups and adjust if necessary

2. Hearing Calendars (review Chapter 2-Setting up Appeal Schedules)
    a. Preparing for the current tax year. – ACCESS: Administration Menu/Appeal Setup/Hearing Calendars.
    b. Two ways to do this:
        i. Copy an existing calendar, change the Tax Year and make any adjustments needed
        ii. Add a new calendar, see page 2 for review.
    c. Make sure that the Tax Year dropdown is set to the correct tax year.
    d. Review all changes before saving.

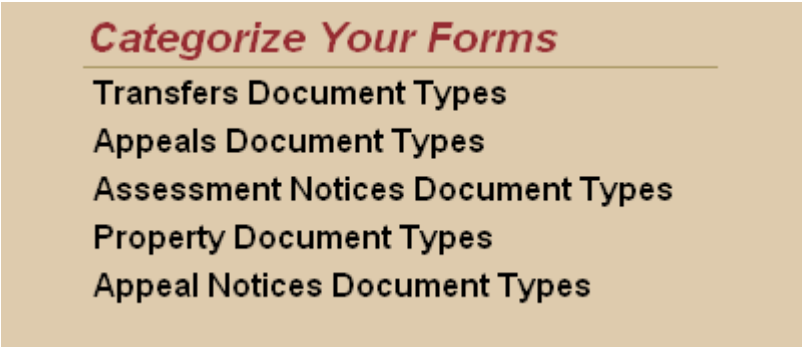
3. Forms for current year
    a. Check the current year and make any needed adjustments to each form. ACCESS: Activities/Forms & Documents/ Manage Your Forms/Appeal Forms.
    b. Group Appeals Forms - Check the current year and any needed adjustments to each form. ACCESS: Activities/Forms & Documents/ Manage Your Forms/Appeal Notices Forms.

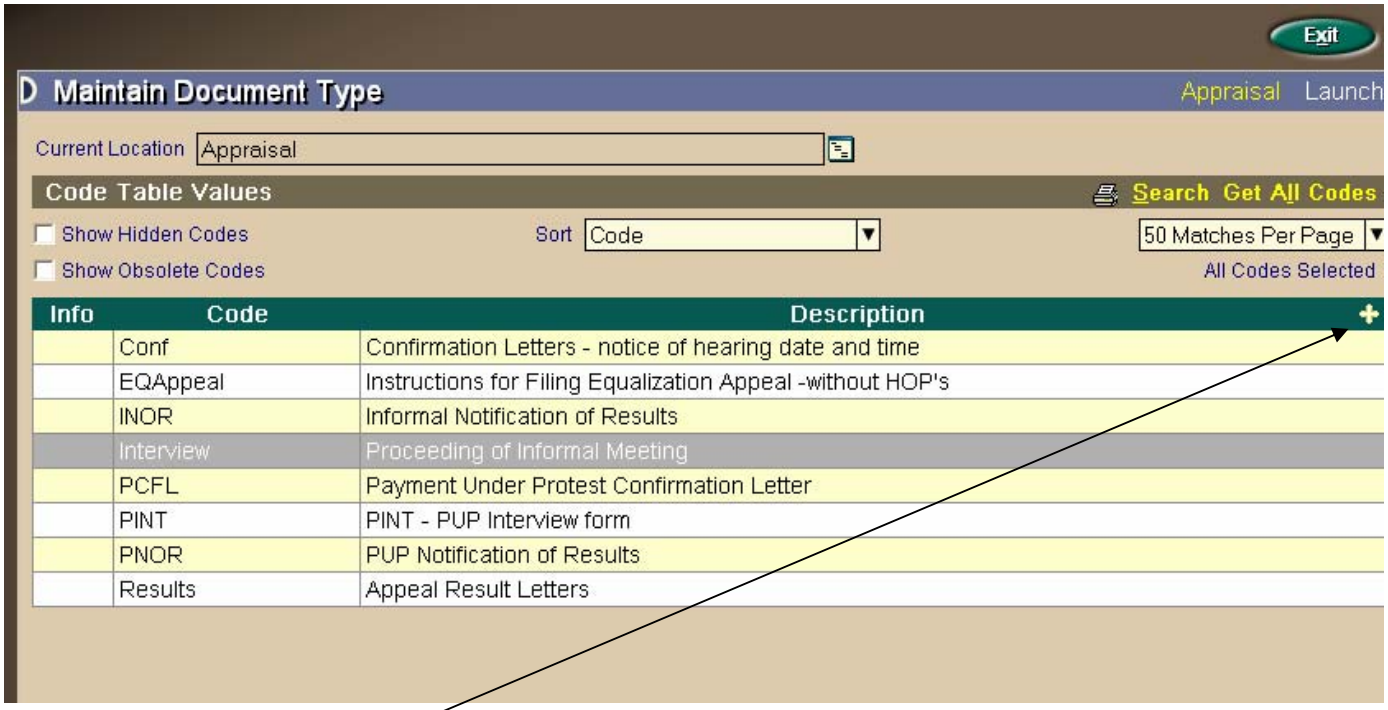
4. Review appeal procedures.

## Chapter 8 - Adding a New Document for Appeals.

As previously noted, the security rights necessary to work with documents is controlled separately from basic Orion security and is not covered in this manual.

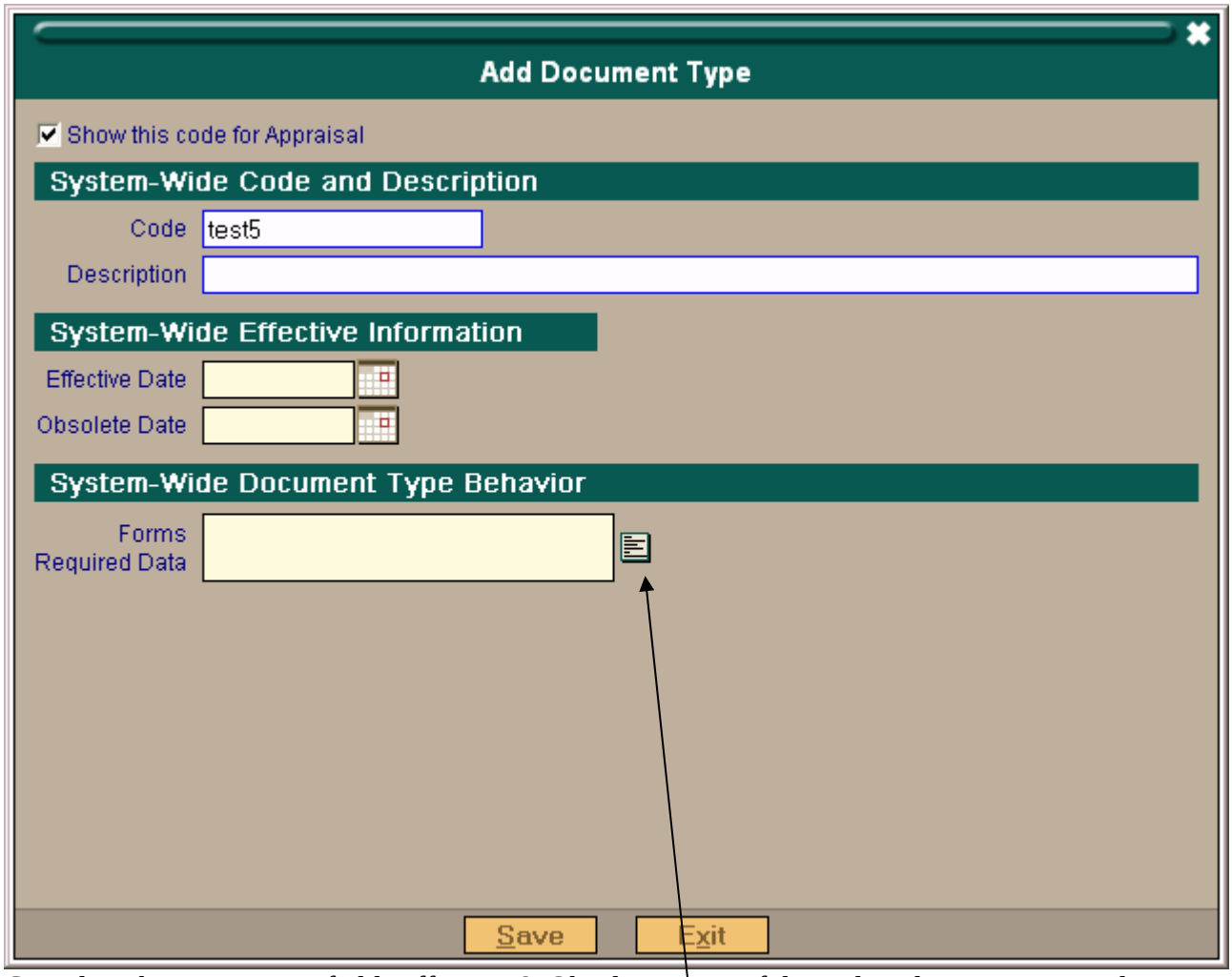
Each document must be based on a Document Type. Available "Types" of documents are maintained at Activities/Forms& Documents/Categorize Your Forms/Appeals Document Types.



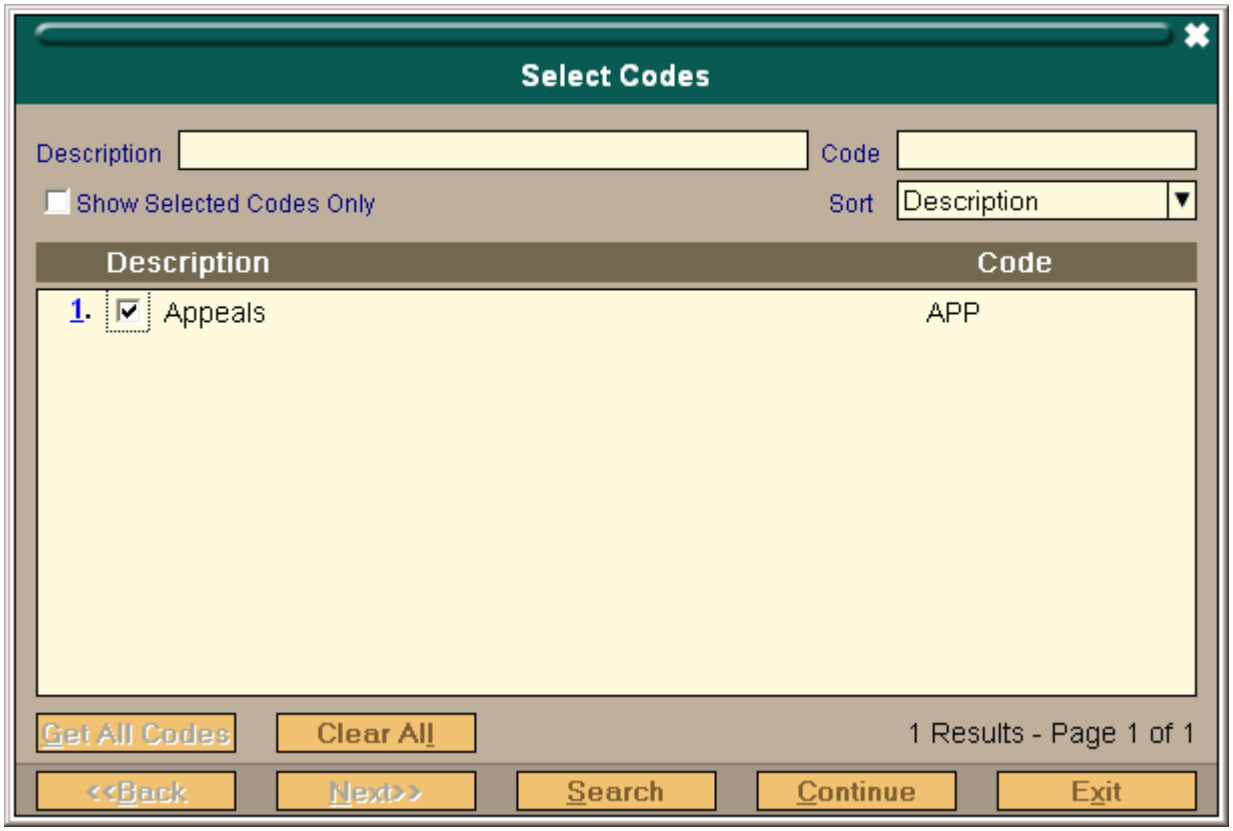




A number of standard document types are included in the base Orion system. Others may be added by clicking the Add Icon.

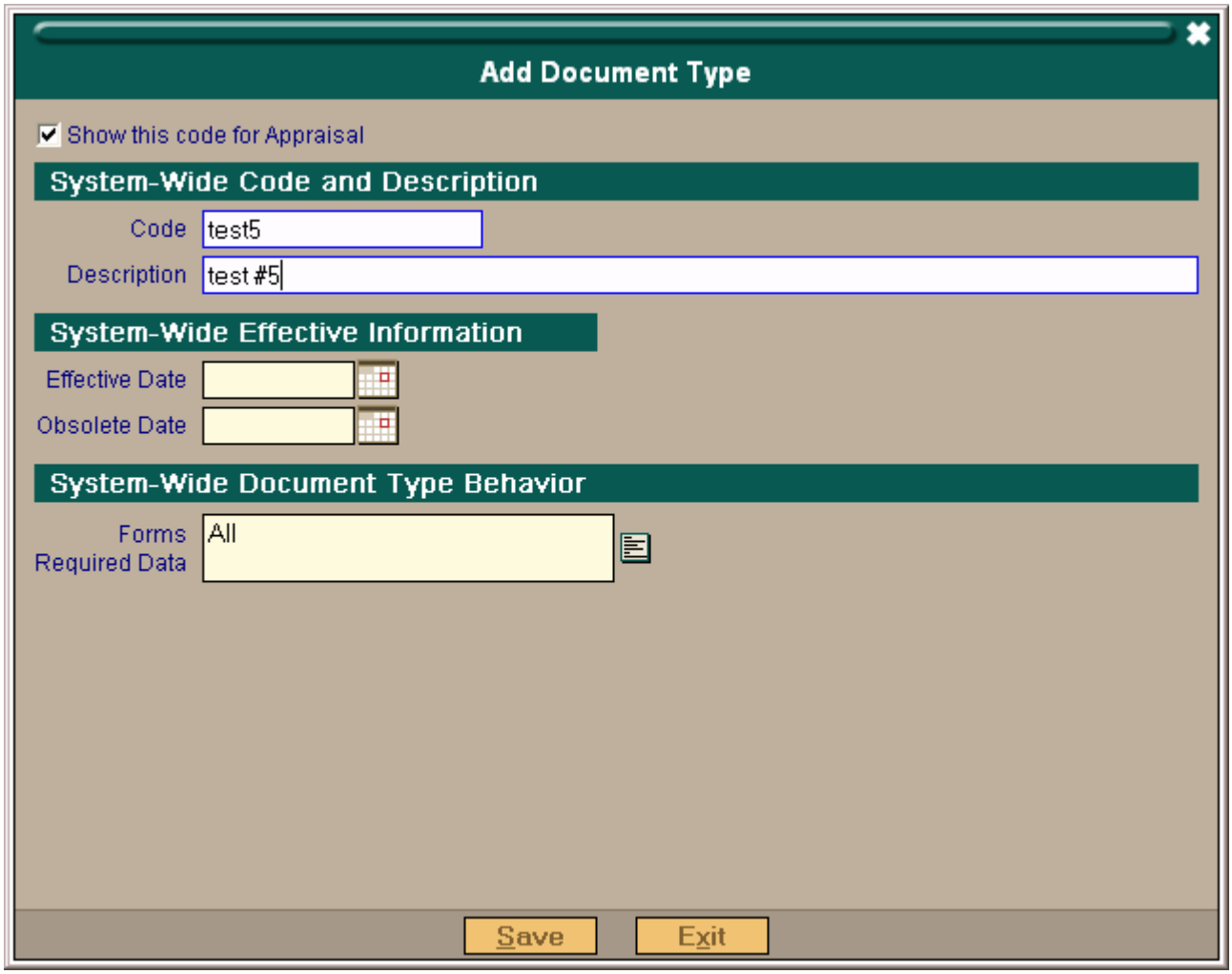
Assign a code word.




Complete the Description field, Effective & Obsolete Dates, if desired, and Forms Required Data. To populate the Forms Required Data field, click on the icon.




"Appeals" is the only available option. Check its checkbox and click Continue.

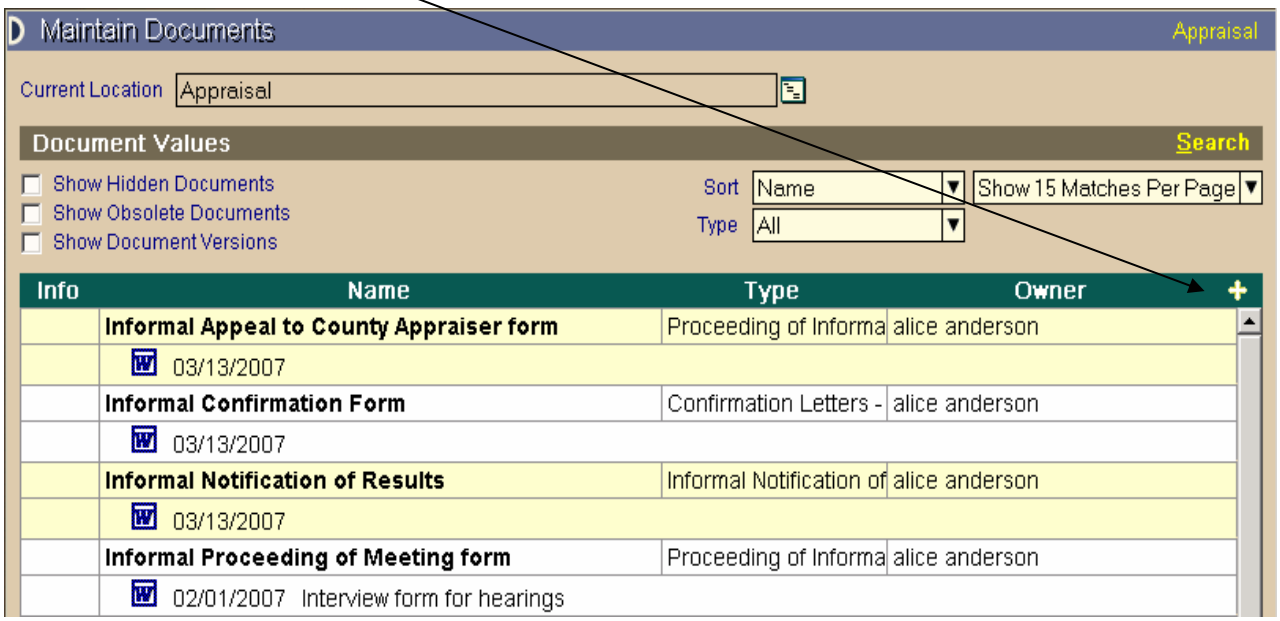

Add Document Type
Show this code for Appraisal
System-Wide Code and Description
Code
test5
Description
test #5
System-Wide Effective Information
Effective Date
Obsolete Date
System-Wide Document Type Behavior
Forms Required Data
All
Save
Exit

Click Save.

To Add a Document:

1. Set up the name of the document or form. ACCESS: Activities/Forms& Documents/Maintain Your Forms/Appeal Forms.

Select the Add Icon.




Fill out the dialog boxes.

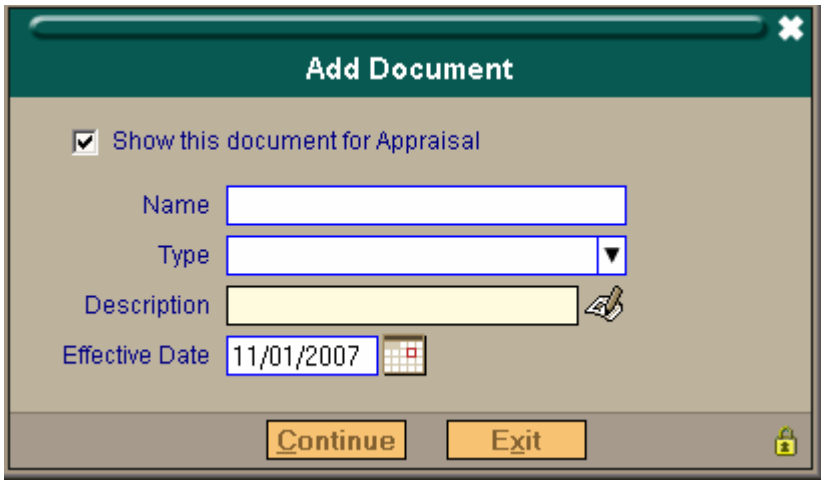
Name that the document will be identified with.

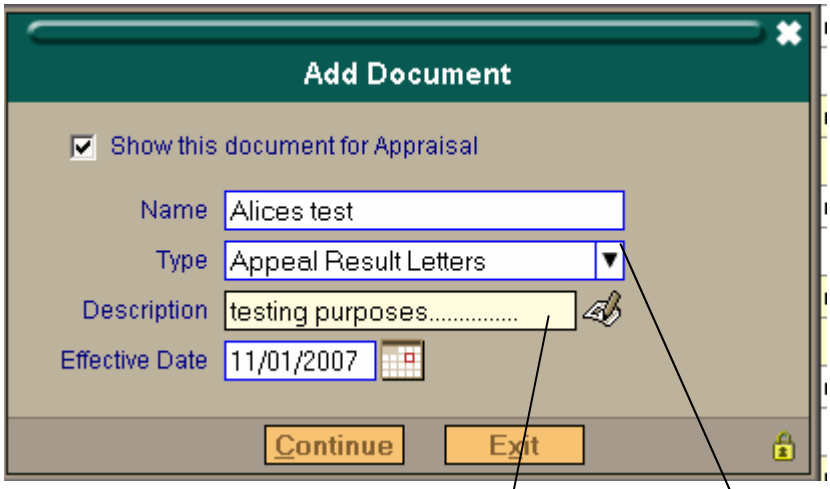
Type – use the down arrow to the right, select a Type.

Description is not required, but helpful

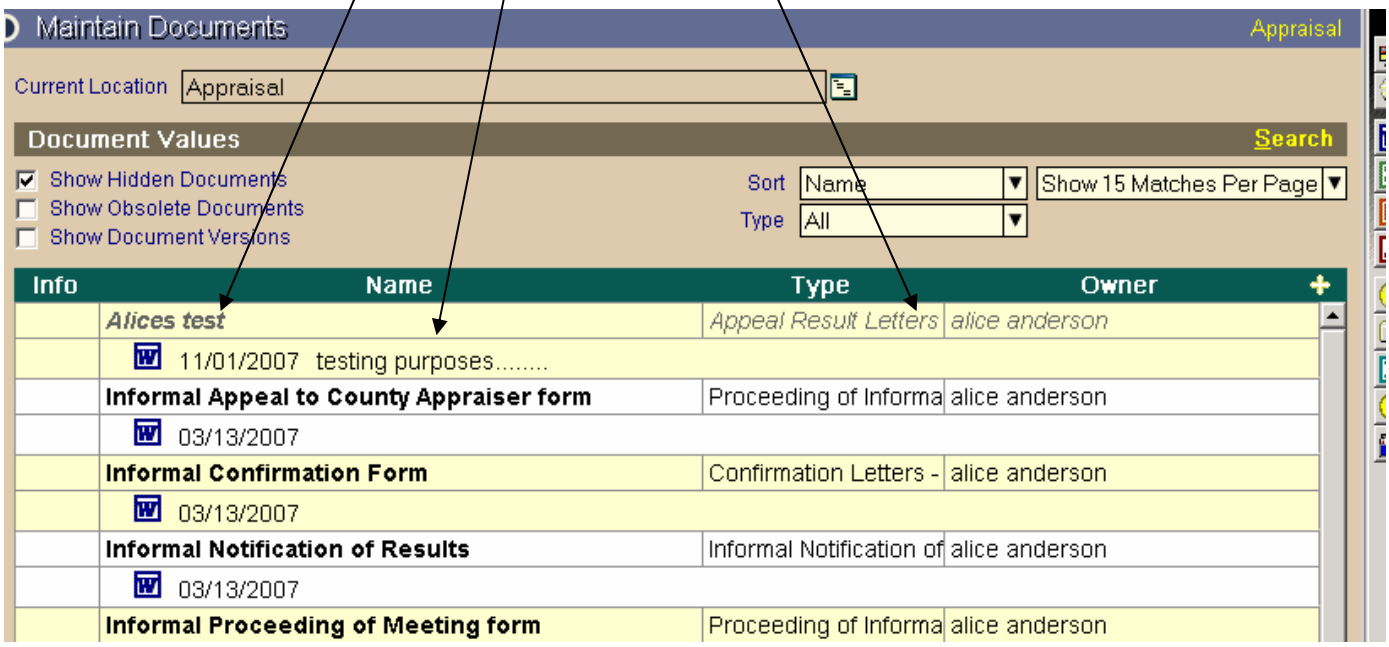
Effective Date is the date the document is created.

Select Continue to proceed.



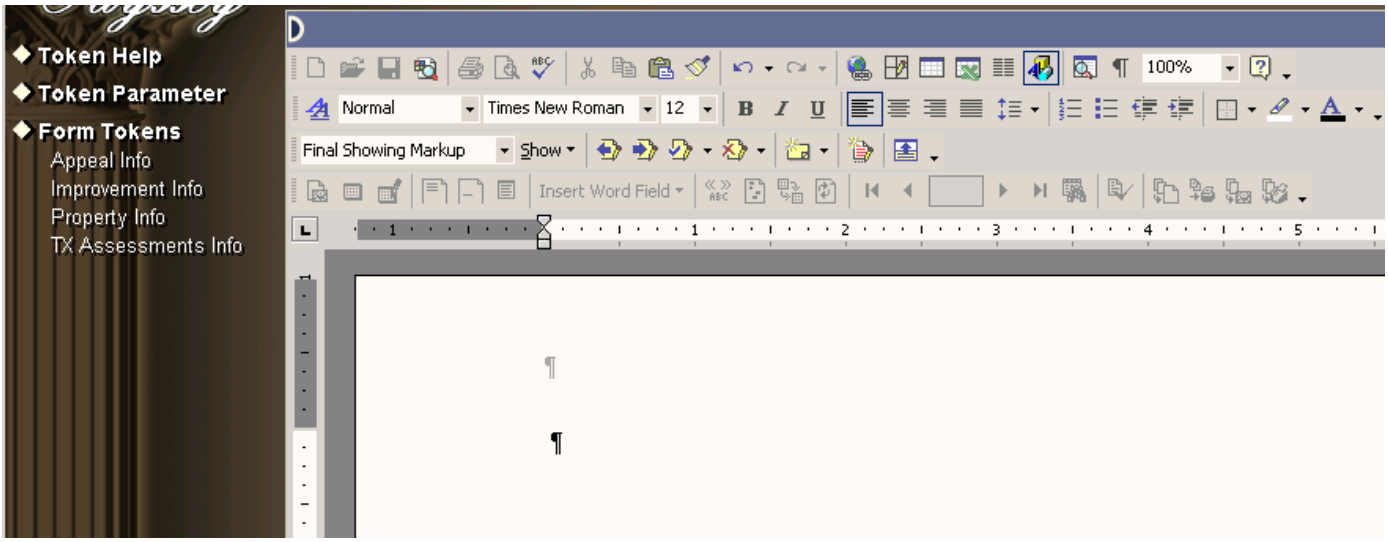



This is the new document Name that was created.




Select the to create the document text and tokens.

The new document is created thru Microsoft Word. On the left side of the screen are the Form Tokens that can be inserted in the document.




Things I have found to be challenging in setting up forms.

1. If you move a token make sure to take the whole token the [ ] are hard to keep together.

   <_AppealValuesByClass_>¶

2. Spacing of the tokens and the text is probably the most difficult part of creating the form.

3. Count for the size of the token. Some tokens have 3 occurrences. Example the Values have 3 occurrences, Legal is lengthy. If you have it on the right side of the form it will wrap beginning on the left side of the form, and address some will be city, state and zip.

Example:

| | |
|---|---|
| Owners Name:<br><_AddresseeName_> | Address<br><_AddresseeAddress_> |
| Legal Description:<br><_LegalDesc_> | |

When it prints it will appear like the example below. Notice how the Address token did not start under the text header and how it wrapped starting on the left margin. Check out how the Legal Description printed.

| Owners Name: | Address |
|---|---|
| MILES, BENJAMIN T & E A | 13941 S AUBURN |
| BURLINGAME, KS 66413-9133 | |

Legal Description:
S23, T14, R14E, ACRES 6.9, TR BEG 25W OR SE COR SE1/4 TH N50 W 100 N95 E100 N510 W480 S 660 E480 TO POB

## Clerical Errors

1. Appraiser makes the correction on the Appraisal Tab, corrects the Final Value Tab
2. Go to the Appeals Tab, create an appeal with the level Clerical Error.
   File Date – Current day and Month
   Status – Active
   Appeal Reason – Clerical Error
   Notes – Clerical Error-(enter order date)
   Go to the Appeal Value Tab
   In the Final Value column – enter the correct values
3. Post the new value back to the Assessment Tab.
   Select the Post Values button to post the values back to the Assessment Tab.
   Verify the post is correctly completed
4. Create a letter of notification of the clerical error to the taxpayer.

# Forms:

## Informal Meeting Confirmation Letter:

OFFICE OF THE COUNTY APPRAISER
XXXXXXX CO., KANSAS
APPOINTMENT CONFIRMATION
INFORMAL MEETING

**PARCEL IDENTIFICATION NO:** <_PropertyID_>

**Quick RefID:** <_QuickRefID_>

**HEARING LOCATION:** <_HearingLocation_>

**DATE:** <_HearingDate_>

**TIME:** <_HearingTime_>

**NAME / ADDRESS:**
<_Appellant_>
<_AppellantAddr_>

IF YOU ARE UNABLE TO KEEP THIS APPOINTMENT, CALL THIS NUMBER: (785)XXX-XXXX.
NOTIFY THE RECEPTIONIST WHEN YOU ARRIVE FOR YOUR MEETING AND BE SURE TO BRING SUPPORTING DOCUMENTATION.

PV-RA-38
**********

## Appeal to the County Appraiser form:

```
                          APPEAL TO THE COUNTY APPRAISER
                            TAX YEAR <_AppealTaxYear_>
                       PURSUANT TO K.S.A. 1991, SUPP. 79-1606

PARCEL IDENTIFICATION NUMBER:          REQUEST DATE: <_AppealFileDate_>
<_PropertyID_>                         MEETING DATE: <_HearingDate_>
Quick RefID                                   TIME: <_HearingTime_>
<_QuickRefID_>                         HEARING OFFICER: <_OfficerBoard_>
SEC: TWP: __  RNG: ___
PROPERTY OWNER:
<_AppOwnerName_>                       LOT(S) <_LotTract_>  BLOCK ___
                                       SUBD: <_SubdivAbstract_>__

PROPERTY ADDRESS:
<_SitusAddress_>

                                   PARCEL TYPE: <_PropertyType_>

                                <_AppealTaxYear_> VALUE
<_AppealClassValues_>

NATURE OF APPEAL: .. APPRAISED VALUE  .. CLASSIFICATION
.. OTHER (EXPLAIN)...................................................

OPINION OF VALUE $.......................
        (PROBABLE SELLING PRICE IN THE CURRENT REAL ESTATE MARKET)

THE OPINION OF VALUE OR THE APPEAL IS BASED ON THE FOLLOWING FACTS.
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................

REPRESENTATIVE  .. YES  .. NO

DECLARATION OF REPRESENTATIVE FORM COMPLETED  .. YES  .. NO

.........................................      ............
SIGNATURE OF OWNER OR REPRESENTATIVE           DATE
```

PV-RA-40A

**Informal Interview Form:**

```
                    APPEAL TO THE COUNTY APPRAISER
                      TAX YEAR <_AppealTaxYear_>
                PURSUANT TO K.S.A. 1991, SUPP. 79-1606

PARCEL IDENTIFICATION NUMBER:          REQUEST DATE: <_AppealFileDate_>
<_PropertyID_>                         MEETING DATE: <_HearingDate_>
Quick RefID                                    TIME: <_HearingTime_>
<_QuickRefID_>                         HEARING OFFICER: <_OfficerBoard_>
SEC: TWP: __  RNG: ___
PROPERTY OWNER:
<_AppOwnerName_>                       LOT(S) <_LotTract_>  BLOCK ___
                                       SUBD: <_SubdivAbstract_>__

PROPERTY ADDRESS:
<_SitusAddress_>

                                   PARCEL TYPE: <_PropertyType_>

                               <_AppealTaxYear_> VALUE
<_AppealClassValues_>

NATURE OF APPEAL: .. APPRAISED VALUE  .. CLASSIFICATION
.. OTHER (EXPLAIN)...................................................

OPINION OF VALUE $.......................
        (PROBABLE SELLING PRICE IN THE CURRENT REAL ESTATE MARKET)

THE OPINION OF VALUE OR THE APPEAL IS BASED ON THE FOLLOWING FACTS.
...............................................................................
...............................................................................
...............................................................................
...............................................................................
...............................................................................
...............................................................................
...............................................................................

REPRESENTATIVE  .. YES  .. NO

DECLARATION OF REPRESENTATIVE FORM COMPLETED  .. YES  .. NO

.........................................      ............
SIGNATURE OF OWNER OR REPRESENTATIVE           DATE
```

PV-RA-40

**Informal Notification of results:**

Notification of Informal Meeting Results
Tax Year <_AppealTaxYear_>
Office of the County Appraiser, XXXXXX County, Kansas
**** This is not a Tax Bill ****

Parcel Identification Number:
<_PropertyID_>
**Land Use-LBCS::** <_LBCSFunction_>

Date Mailed: <_DecisionDate_>
Tax Unit: _____

Lot(s): <_LotTract_>
Block: <_Block_>

Mailed To:
<_Appellant_>
<_AppellantAddr_>

SUBD: <_SubdivAbstract_>

Property Address:
<_SitusAddress_>

Agent: <_Appellant_>
Property Owner:
<_PropertyOwnerName_>

In Reference to the hearing on the above
Property held on <_HearingDate_>

**County Appraiser's Final Decision:**
**APPRAISED MARKET OR USE VALUE**

**********
<_AppealClassValues_>
**********

**RESULTS:** <_ResultsCodes_>

**Comments:** <_ResultsComment_>

If you have further questions about the formal appeal process, you may refer to a guide on the Property Tax Appeals Process in Kansas obtained at your County or call you County offices at (785) 296-4689.

If appealing the next level, complete both sides and mail to the address on back.

| | |
|---|---|
| REPRESENTATIVE: (IF APPLICABLE) | *OWNER'S |
| NAME: | *ESTIMATE OF VALUE $_____ |
| ADDRESS: | *EXPLAIN |
| CITY/STATE/ZIP: | * |
| TELEPHONE NUMBER: | * |

**********

CHECK REASON FOR APPEAL: *
VALUE OVER MARKET VALUE ___*
CLASSIFICATION ___ OTHER ___ *
VALUE IS UNEQUAL COMPARED *
WITH OTHER LIKE PROPERTIES ___*

PV-RA-32
**<u>Clerical Error Notification of Change:</u>**

Notification of Clerical Error
Tax Year <_AppealTaxYear_>

Office of the County Appraiser, PVD County, Kansas
**** THIS IS NOT A TAX BILL ****

Parcel Identification Number:
<_PropertyID_>

Date Mailed: <_DecisionDate_>
Tax Unit: _____

**Land Use-LBCS::** <_LBCSFunction_>

Lot(s): <_LotTract_>
Block: <_Block_>

Mailed To:
<_Appellant_>
<_AppellantAddr_>

SUBD: <_SubdivAbstract_>

Property Address:
<_SitusAddress_>

Property Owner:
<_PropertyOwnerName_>

**County Appraiser's Correction of Value:**

**********
<_AppealClassValues_>
**********

**RESULTS:** <_ResultsCodes_>

**Comments:** <_ResultsComment_>

PV-RA-62

**<u>Payment Under Protest Confirmation Notice:</u>**

OFFICE OF THE COUNTY APPRAISER
ORION PVD COUNTY, KANSAS
APPOINTMENT CONFIRMATION

INFORMAL MEETING
PAYMENT UNDER PROTEST

PARCEL IDENTIFICATION NUMBER: <_PropertyID_>
Quick RefID: <_QuickRefID_>

<_Appellant_>
<_AppellantAddr_>

PROPERTY ADDRESS:
<_SitusAddress_>

HEARING LOCATION: <_HearingLocation_>

DATE: <_HearingDate_> TIME: <_HearingTime_>

IF YOU ARE UNABLE TO KEEP THIS APPOINTMENT,
PLEASE CALL THE NUMBER LISTED BELOW:
**(XXX)XXX-XXXX.**

NOTIFY THE OFFICE WHEN YOU ARRIVE FOR YOUR HEARING AND BE SURE TO BRING SUPPORTING DOCUMENTATION. SUPPORTING DOCUMENTATION MAY INCLUDE A RECENT APPRAISAL, SALES OR LISTING INFORMATION.

PV-RA-47

**Payment Under Protest – Interview form**:

PROCEEDINGS OF INFORMAL MEETING
TAX YEAR <_AppealTaxYear_>
PAYMENT UNDER PROTEST

```
PARCEL IDENTIFICATION NUMBER:              MEETING DATE: <_HearingDate_>
<_PropertyID_>                             MEETING TIME: <_HearingTime_>
                                                   LNG( <_HearingDuration_> )
                                           HEARING OFFICER: <_OfficerBoard_>
PROPERTY OWNER:
<_AddresseeName_>                          Block:  <_Block_>
<_AddresseeAddress_>                       LOT(S): <_LotTract_>

                                           SUBD: <_SubdivAbstract_>
PROPERTY ADDRESS:
<_SitusAddress_>
                                           AGENT:<_Appellant_>
TAX UNIT: _______________________
PARCEL TYPE: <_PropertyType_>
```

**CERTIFIED MARKET VALUE**

**APPRAISED MARKET OR USE VALUE**

```
<_AppealClassValues_>

TAXPAYER DOCUMENTATION SUMMARY
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................
.............................................................................
*RESULTS:  *ACTION ..  *REASON .. *NOTES.....................................
N - NO CHANGE                              (28 CHARACTERS ONLY)
A - ADJUSTMENT  X - CANCELLED
S - NO SHOW
*EXPLANATION CODES  ____  ____   ____(TEXT FOR RESULTS LETTER)

HEARING OFFICER(S)...............................................

REVIEWED BY.............................ID#..........DATE.........

APPRAISER'S SIGNATURE....................ID#..........DATE.........
```

PV-RA-49

**<u>Payment Under Protest Notification of Results</u>**:

**NOTIFICATION OF PAYMENT UNDER PROTEST APPRAISER'S RECOMMENDATIONS**
**TAX YEAR <_AppealTaxYear_>**
**OFFICE OF THE COUNTY APPRAISER, XXXXX CO., KANSAS**
*****THIS IS NOT A TAX BILL*****

**PARCEL IDENTIFICATION NUMBER:** **DATE MAILED:** <_DecisionDate_>

# APPENDIX I

## Flow Charts

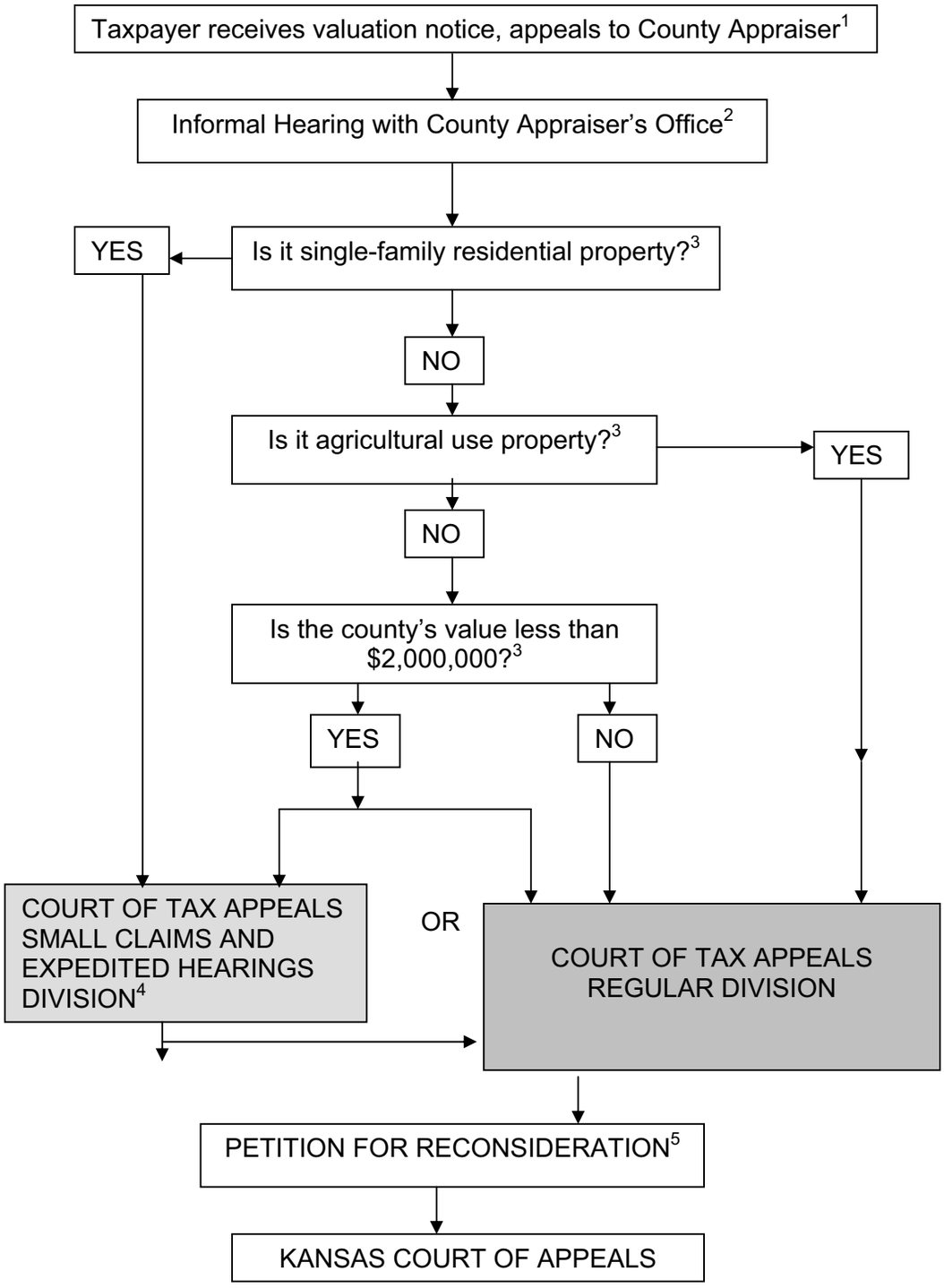
www.kansas.gov/cota/Forms/index.html

~ Appeals

~ Economic Development

~ Industrial Revenue Bonds

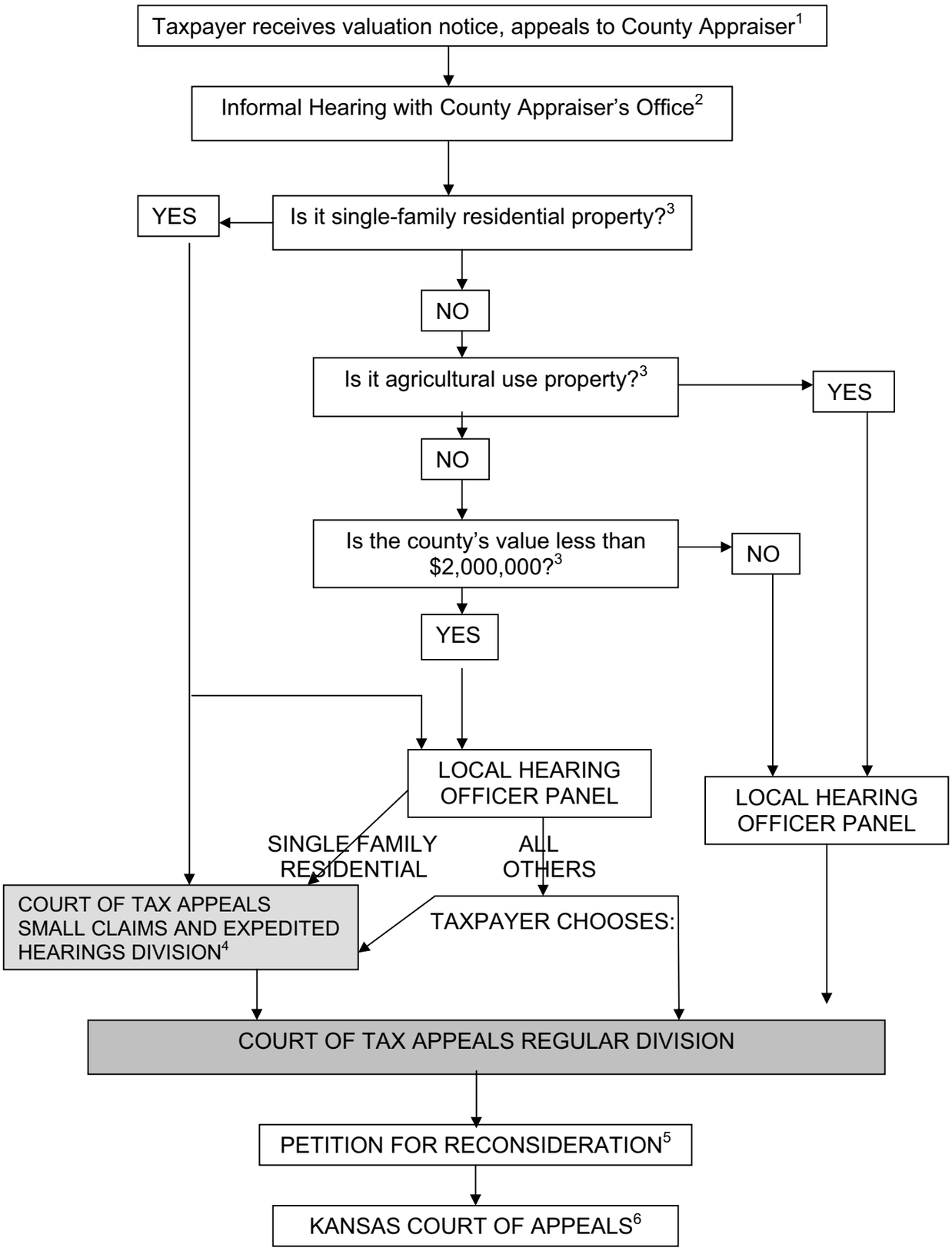
**EQUALIZATION APPEALS**
**WHERE *NO LOCAL HEARING OFFICER PANEL IS AVAILABLE***
(Pursuant to K.S.A. Chapter 79, Article 14 or 16)




[1] Appeal must be filed with County Appraiser within 30 days [K.S.A. 79-1448]
[2] Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-1611 & 79-1609]
[3] Small Claims and Expedited Hearings Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]
[4] Appeal from Small Claims and Expedited Hearings Division to COTA must be filed within 30 days [K.S.A. 74-2438]
[5] Petition for reconsideration must be filed with COTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
[6] Judicial Review of COTA decision must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 77-601 et seq. and 74-2426]

(Revised 6/08)

**EQUALIZATION APPEALS**
**IN COUNTIES *WITH LOCAL HEARING OFFICER PANELS***
(Pursuant to K.S.A. Chapter 79, Article 14 or 16)




[1] Appeal must be filed with County Appraiser within 30 days [K.S.A. 79-1448]
[2] Appeal from Informal Hearing results must be filed within 18 days [K.S.A. 79-1606]
[3] Small Claims & Expedited Hearings Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]
[4] Appeal from Small Claims & Expedited Hearings Division to COTA must be filed within 30 days [K.S.A. 74-2438]
[5] Petition for reconsideration must be filed with COTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
[6] Judicial Review of COTA decision must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 77-601 et seq. and 74-2426]

(Revised 6/08)

# INSTRUCTIONS FOR FILING AN EQUALIZATION APPEAL
## (In Counties without Hearing Officer Panels)

If you disagree with the results of your meeting with the County Appraiser, you have **30 days** from the mailing date of this notification within which to file an appeal, with either the regular division or the small claims and expedited hearings division (referred to as "small claims") of the Court of Tax Appeals. Effective July 1, 2000, **all single-family residential property appeals are required to be filed with the Small Claims Division**, unless the property is devoted to agricultural use. See below.

**YOU MUST FILE WITH THE COUNTY CLERK & THE COUNTY APPRAISER A COPY OF ANY APPEAL YOU FILE WITH THE STATE COURT OF TAX APPEALS**.

### Your appeal to the State Court of Tax Appeals must include the following:

a. This original notification of results form completed at the bottom of both sides.
b. A copy of an Entry of Appearance or current Declaration of Representative form, if you are to be represented by an attorney or other individual.
c. The applicable filing fee (s) required by K.A.R. 94-2-21. Checks or money orders should be made payable to the Court of Tax Appeals. For information regarding filing fees with the State Court of Tax Appeals, visit www.kansas.gov/cota or contact the Court at (785) 296-2388. The county appraiser's office also has fee schedules available.

If the above documentation is not received by the State Court of Tax Appeals **within the required time frame,** your appeal will be dismissed.
The State Court of Tax Appeals will notify you and the county of the date and time for hearing of this appeal.

**IF YOU APPEAL TO EITHER THE SMALL CLAIMS DIVISION OR REGULAR DIVISION OF THE STATE COURT OF TAX APPEALS, SUBMIT ALL REQUIRED DOCUMENTATION TO:**

**STATE COURT OF TAX APPEALS**
**DOCKING STATE OFFICE BUILDING**
**915 SW Harrison, Ste 451**
**TOPEKA, KS 66612-1505**
**Tele. (785) 296-2388 Fax No. (785) 296-6690**

**Please check the correct appeal level either Small Claims or Regular Division:**

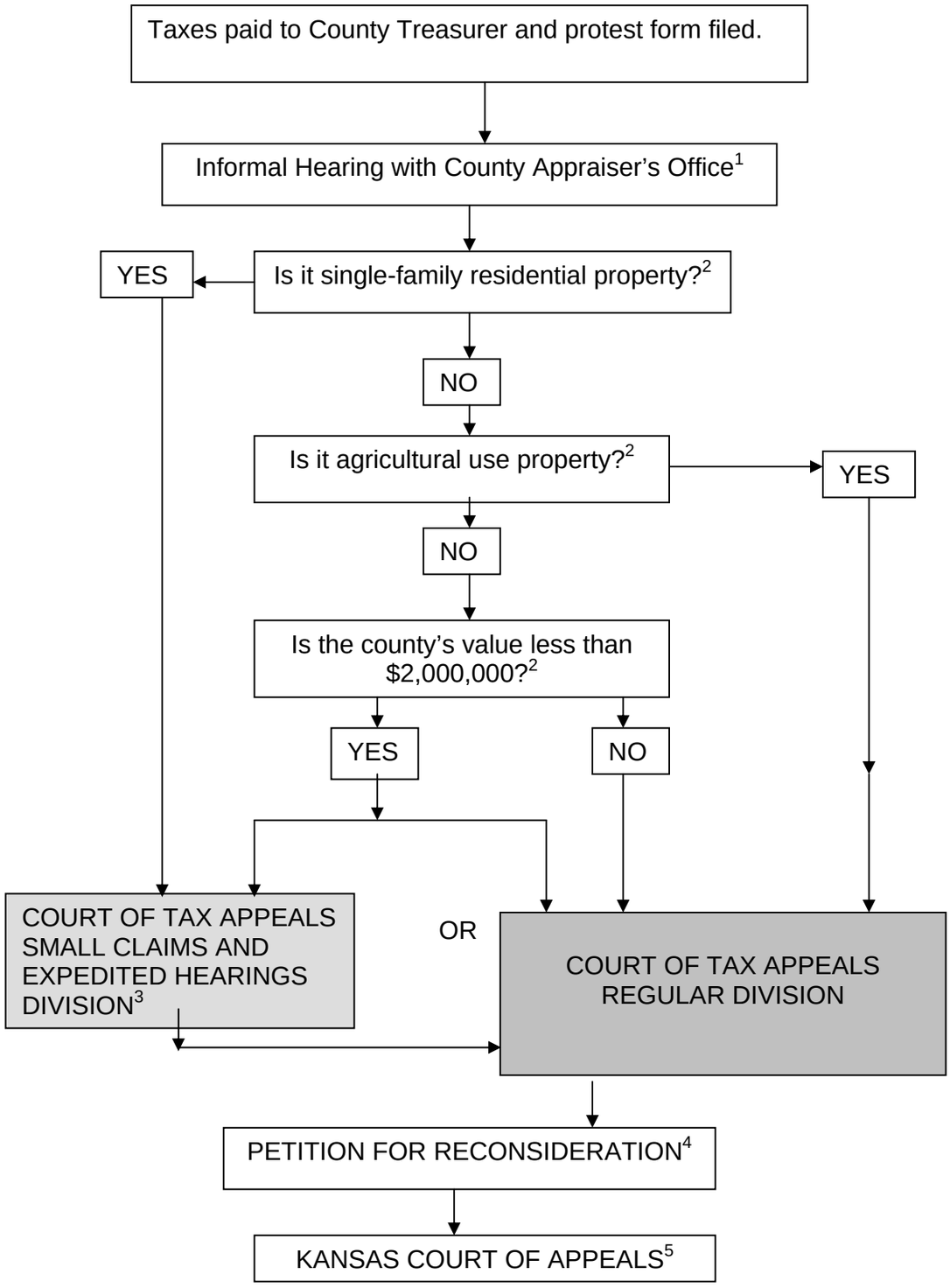
___**SMALL CLAIMS DIVISION**-Effective July 1, 2000, owners of single-family residential property must file with the Small Claims Division. Small Claims cases are heard by one hearing officer and your hearing will be held in the county where the property is located, or in an adjacent county. If you are not satisfied with the decision of the Small Claims hearing officer, you may appeal that decision to the Regular Division of the Court of Tax Appeals.
___**Check here if you prefer to have your Small Claims appeal by telephone**

Owners of other types of property that meet certain statutory requirements may choose to file with the Small Claims Division. You may elect to file your appeal with the Small Claims Division ONLY if the property is valued by the county at less than $2,000,000 and is not classified as agricultural use. The Small Claims Division does not have the statutory authority to hear appeals on property devoted to agricultural use.

___**REGULAR DIVISION OF THE COURT OF TAX APPEALS**-If you file with the regular division, your appeal may then be heard in your geographical area or it may be heard in the Court's hearing rooms in Topeka. One or more of the three judges of the Court will hear your appeal.
You **must** file with the Regular Division of the Court of Tax Appeals if:

1. The property which is the subject of this appeal is classified as "agricultural use" property; or
2. The property that is the subject of this appeal is not single-family residential property and is valued by the county at $2,000,000 or more.

**PAYMENT OF AD VALOREM TAXES UNDER PROTEST**
(Pursuant to K.S.A. 79-2005)




[1] Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-2005]
[2] Small Claims and Expedited Hearings Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f]
[3] An appeal from the Small Claims and Expedited Hearings Division to COTA must be filed within 30 days [K.S.A. 74-2438]
[4] Petition for reconsideration must be filed with COTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
[5] Judicial Review of COTA decision must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 77-601 et seq. and 74-2426]

(Revised 6/08)

# INSTRUCTIONS FOR FILING A PROTEST APPEAL
# (In All Counties)

If you disagree with the results of your meeting with the County Appraiser, you have **30 days** from the mailing date of this notification within which to file an appeal, with either the regular division or the small claims division of the court of tax appeals. Effective July 1, 2000, **all single-family residential property appeals are required to be filed with the Small Claims Division**, unless the property is devoted to agricultural use. See below.

**YOU MUST FILE WITH THE COUNTY APPRAISER A COPY OF ANY APPEAL YOU FILE WITH THE STATE COURT OF TAX APPEALS**.

## Your appeal to the State Court of Tax Appeals must include the following:

a. This original notification of hearing results form completed on both sides.
b. A copy of an Entry of Appearance or current Declaration of Representative form, if you are to be represented by an attorney or other individual.
c. The applicable filing fee (s) required by K.A.R. 94-2-21. Checks or money orders should be made payable to the Court of Tax Appeals. For information regarding filing fees with the State Court of Tax Appeals, visit www.kansas.gov/cota/ or contact the Court at (785) 296-2388. The county appraiser's office also has fee schedules available.

If the above documentation is not received by the State Court of Tax Appeals **within the required time frame,** your appeal will be dismissed.
The State Court of Tax Appeals will notify you and the county of the date and time for hearing of this appeal.

**IF YOU APPEAL TO EITHER THE SMALL CLAIMS DIVISION OR REGULAR DIVISION OF THE STATE COURT OF TAX APPEALS, SUBMIT ALL REQUIRED DOCUMENTATION TO:**

## STATE COURT OF TAX APPEALS
## DOCKING STATE OFFICE BUILDING
## 915 S.W. Harrison, STE 451 TOPEKA, KS 66612-1505
## Tele. (785) 296-2388 Fax No. (785) 296-6690

**Please check the correct appeal level either Small Claims or Regular Division:**

**___SMALL CLAIMS DIVISION**-Effective July 1, 2000, owners of single-family residential property must file with the Small Claims Division. Small Claims cases are heard by one hearing officer and your hearing will be held in the county where the property is located, or in an adjacent county. If you are not satisfied with the decision of the Small Claims hearing officer, you may appeal that decision to the Regular Division of the Court of Tax Appeals.

**___Check here if you prefer to have your Small Claims appeal by telephone**

Owners of other types of property that meet certain statutory requirements may choose to file with the Small Claims Division. You may elect to file your appeal with the Small Claims Division ONLY if the property is valued by the county at less than $2,000,000 and is not classified as agricultural use. The Small Claims Division does not have the statutory authority to hear appeals on property devoted to agricultural use.

**___REGULAR DIVISION OF THE COURT OF TAX APPEALS**-If you file with the regular division, your appeal may then be heard in your geographical area or it may be heard in the Court's hearing rooms in Topeka. One or more of the three judges of the Court will hear your appeal.
You **must** file with the Regular Division of the Court of Tax Appeals if:

1. The property which is the subject of this appeal is classified as "agricultural use" property; or
2. The property that is the subject of this appeal is not single-family residential property and is valued by the county at $2,000,000 or more.

(7/08)

BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS

PAYMENT UNDER PROTEST-ILLEGAL LEVY
(K.S.A. 79-2005)

APPLICANT:

_____
Applicant Name (Owner of Record)

_____
Applicant Address (Street or Box No.)

_____
City State Zip

Applicant Phone #:(____)_____

Applicant E-mail:_____

ATTORNEY OR REPRESENTATIVE: (If applicable)*

_____
Representative Name Title

_____
Representative Address

_____
City State Zip

Atty/Rep Phone #:(_____)_____

Representative E-mail:_____

*Note: If you are represented by an attorney or other individual, you must provide the Court with either an Entry of Appearance or a current Declaration of Representative form approved by the Court of Tax Appeals. Tax Representatives are **not permitted** to sign applications filed with the Court.

Taxing County:_____

Year/Years at issue: _____

Small Claims Division:____ or Regular Division: ____

(For State of Kansas use only)

DOCKET NO._____-PR

Fee:_____ Amt Rec._____

Rec. Date:_____ Ck #_____

No Fee:_____ Reason: _____

(For County use only)

Parcel ID #/Personal Property ID #
or Vehicle ID #:

_____

_____

_____

County's valuation: $_____

LBCS Function Code: _____

Property at issue:

Real Property---Street address, city:_____

Personal Property---Description: _____

1. Taxes paid: 1st half_____ 2nd half_____ Full_____

2. Are taxes paid by a mortgage company, bank or savings & loan? Yes_____ No_____

3. Please indicate:

| (1) Taxing District Name or Number | (2) Fund Name | (3) Taxing District Mill Levy Rate | (4) Taxpayer's Proposed Mill Levy |
|---|---|---|---|
| | | | |
| | | | |
| | | | |

Explain why you believe the mill levy is illegal:
_____
_____
_____
_____
_____

VERIFICATION

I, _____, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

_____
Signature of Applicant

_____
Printed Name and Title

State of _____ )
County of _____ )

This instrument was acknowledged before me on _____ by _____.

Seal

_____
Signature of Notary Public

My appointment expires: _____

# ILLEGAL MILL LEVY
# INSTRUCTIONS

1. You may protest your taxes only if you did not file an equalization appeal on the valuation of the same property for the same tax year. If you have protested your first half payment of taxes, you may not protest your second half payment.

2. Complete the tax protest form and file a copy with the County Treasurer's Office on or before December 20. (If at least one-half (1/2) of the taxes are paid by an escrow agent, a protest of the taxes must be filed no later than the following January 31.) If taxes are paid after these deadlines, any protest of the taxes must be filed at the time the taxes are paid.

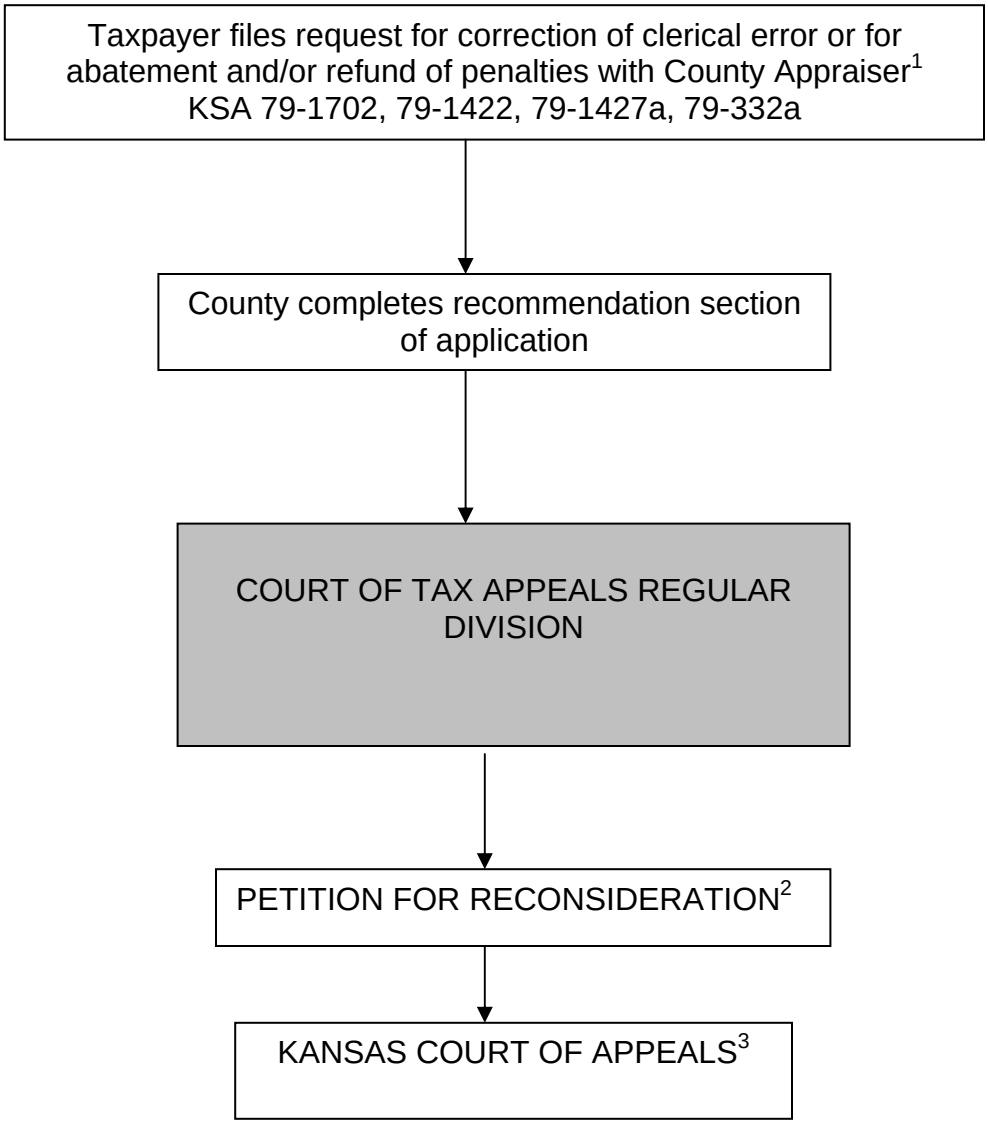
3. All single-family residential property appeals are required to be filed with the Small Claims and Expedited Hearings Division (referred to as "Small Claims"), unless the property is devoted to agricultural use. Owners of other types of property that meet certain statutory requirements may choose to file with the Small Claims Division. You may elect to file your appeal with the Small Claims Division only if the property is valued by the County less than $2,000,000 and is not classified as agricultural use.

4. The County Treasurer will forward the appeal directly to the Court of Tax Appeals. No informal hearing will be scheduled with the County Appraiser.

5. Enclose any applicable filing fee(s) pursuant to K.A.R. 94-2-21. Checks or money orders should be made payable to the Court of Tax Appeals. For information regarding fees with the Court of Tax Appeals, visit www.kansas.gov/cota/ or contact the Court at (785) 296-2388. The County Appraiser's office also has fee schedules available.

**This form along with the applicable filing fee is to be filed with the County Treasurer. The County Treasurer will forward the application to the Court of Tax Appeals.**

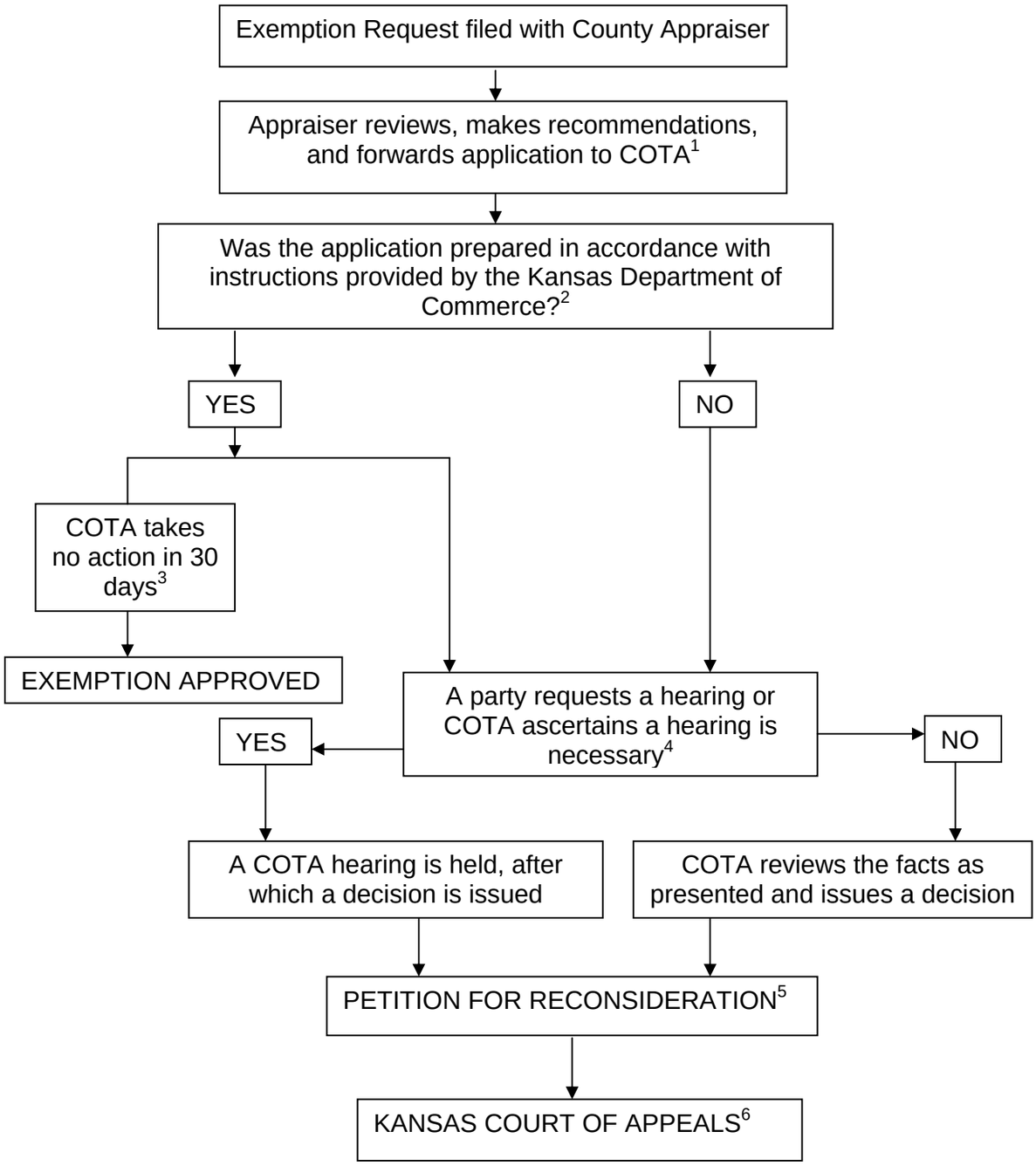
**TAX GRIEVANCES**
(Pursuant to K.S.A. Chapter 79, Article 14 and 17)




[1] Tax Grievance forms may be obtained from the County Appraiser
[2] Petition for reconsideration must be filed with COTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
[3] Judicial Review of COTA decision must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 77-601 et seq. and 74-2426]

(Revised 6/08)

**INDUSTRIAL REVENUE BOND EXEMPTION**
(Pursuant to K.S.A. 79-201a Second)
or
**ECONOMIC DEVELOPMENT BOND EXEMPTION**
(Pursuant to Article 11, Section 13 of the Kansas Constitution)




[1] Exemption is filed with County Appraiser who makes a recommendation to grant or deny the exemption and forwards the application to COTA [K.S.A. 79-213 (c), (d), (e)]
[2] Dept. of Commerce is available to assist applicants through the process [K.S.A. 79-213(g)]
[3] An application prepared with assistance from Commerce is deemed approved if not scheduled for hearing within 30 days of receipt of all necessary information [K.S.A. 79-213(g)]
[4] A hearing must be held if it is requested by either party or if the Court needs additional testimony or documentation. [K.S.A. 79-213(g)]
[5] Petition for reconsideration must be filed with COTA within 30 days [K.S.A. 74-2426, 77-529, and 77-601 et seq.]
[6] Judicial Review of COTA decisions in exemption requests must be filed with the Kansas Court of Appeals within 30 days [K.S.A. 74-2426 and 77-601 et seq.]

(Revised 6/08)

# APPENDIX J

## Miscellaneous

### ~ Exemption Screen Shots in Orion

**~ Blank Exemption Detail**

**~ 10 year Dam Exemption**

**~ 20 year Dam Exemption**

**~ Economic Development Exemption**

**~ Industrial Revenue Bond Exemption**

**~ Neighborhood Revitalization Program**

**~ Tax Increment Financing**

### ~ Application for Deferral (Military) of Real Property Taxes

**www.ksrevenue.org/forms-pvd.htm**

### ~ Record Retention Guidelines

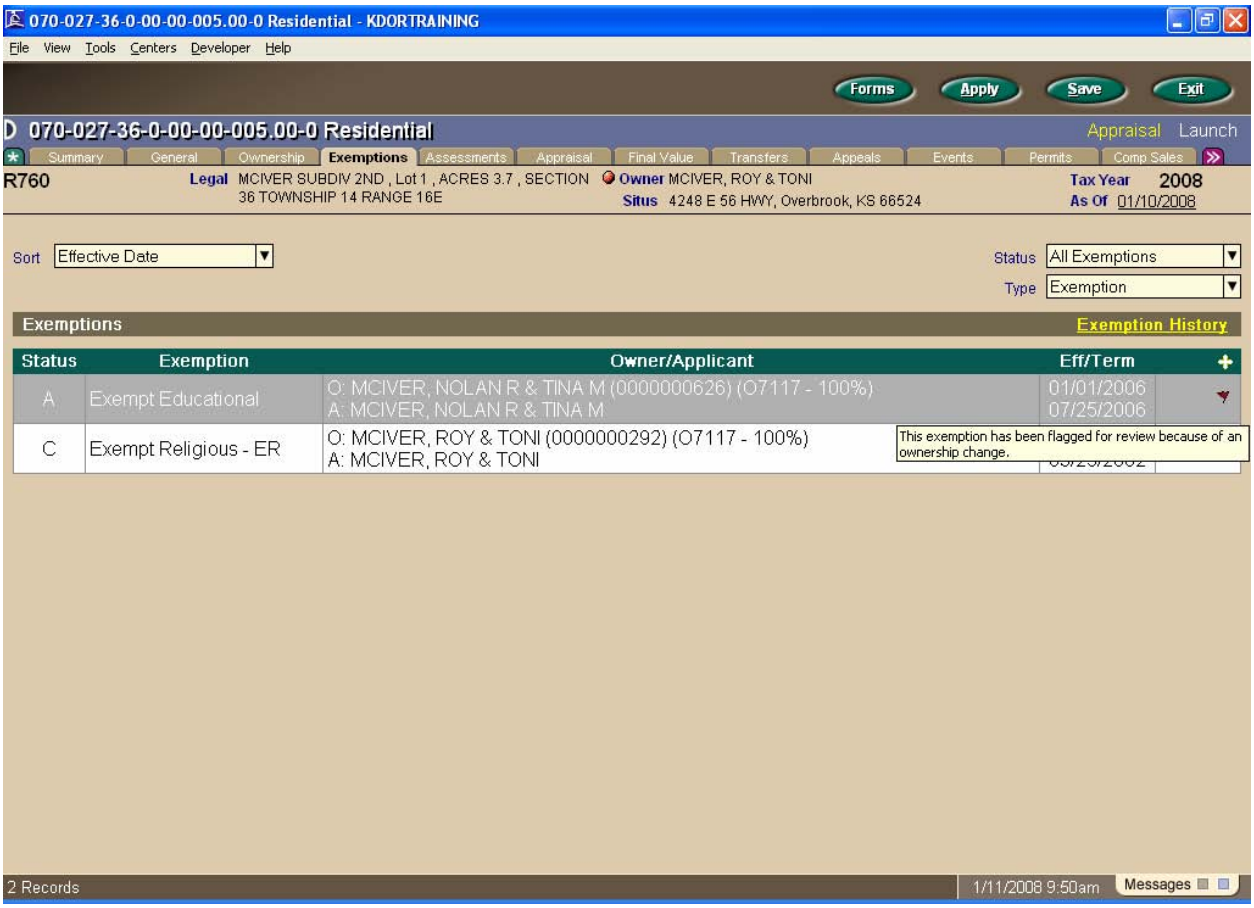
**www.kshs.org/government/index.htm**

## 4.9 Exemptions Tab

### 4.9.1 Exemptions List

Orion allows an unlimited number of exemption records to be entered for a property. The exemptions list page displays all exemptions for the property. The user may choose to limit the display by exemption status (active, inactive, or all). The user can also sort the list by Status/Effective Date, Exemption/Effective Date, Owner/Effective Date, Exemption/Owner/Eff. Date, or Effective Date. Exemption records may be flagged for review by using the right click option. See Screen Print 66.

While most of the exemption record data is informational only, their presence can trigger some valuation-related actions. For example, the presence of an exemption with either an effective or termination date falling within the current tax year will result in a proration of values on the Assessment Tab. The Exempt Dam types also trigger calculation of the exempt amounts on the Assessment Tab. If a Tax Increment Financing District exemption is present, data from the exemption record will automatically calculate the increment on the Assessment Tab.

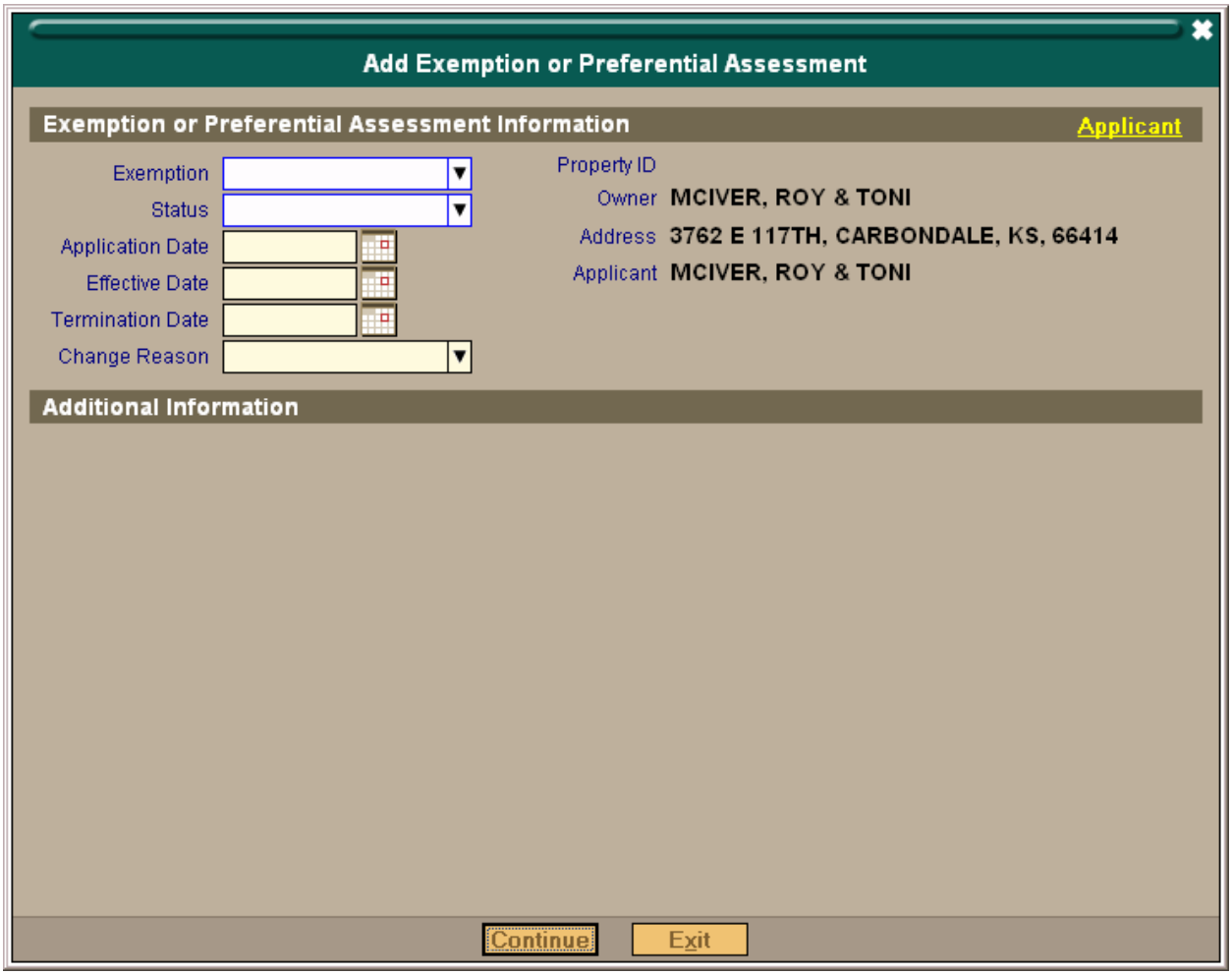



**Screen Print 66 – Exemptions List**

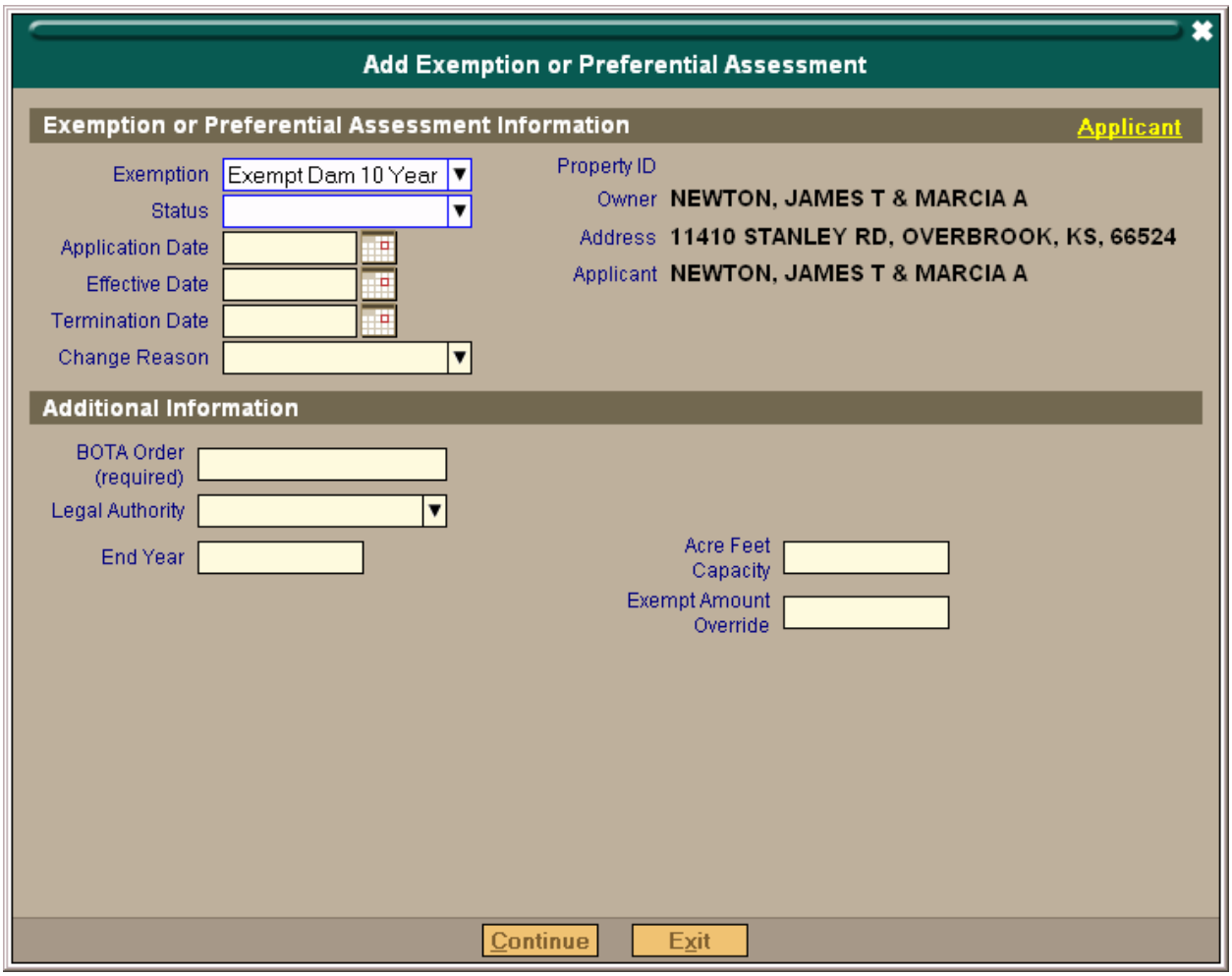
### 4.9.2 Exemption Detail

The user can view, enter, or update exemption information on the detail dialog. All exemption details include fields for Exemption Type, Status, Application Date, Effective Date, Termination Date, and Change Reason. The applicant defaults to the primary property owner but may be changed by clicking the yellow Applicant option.

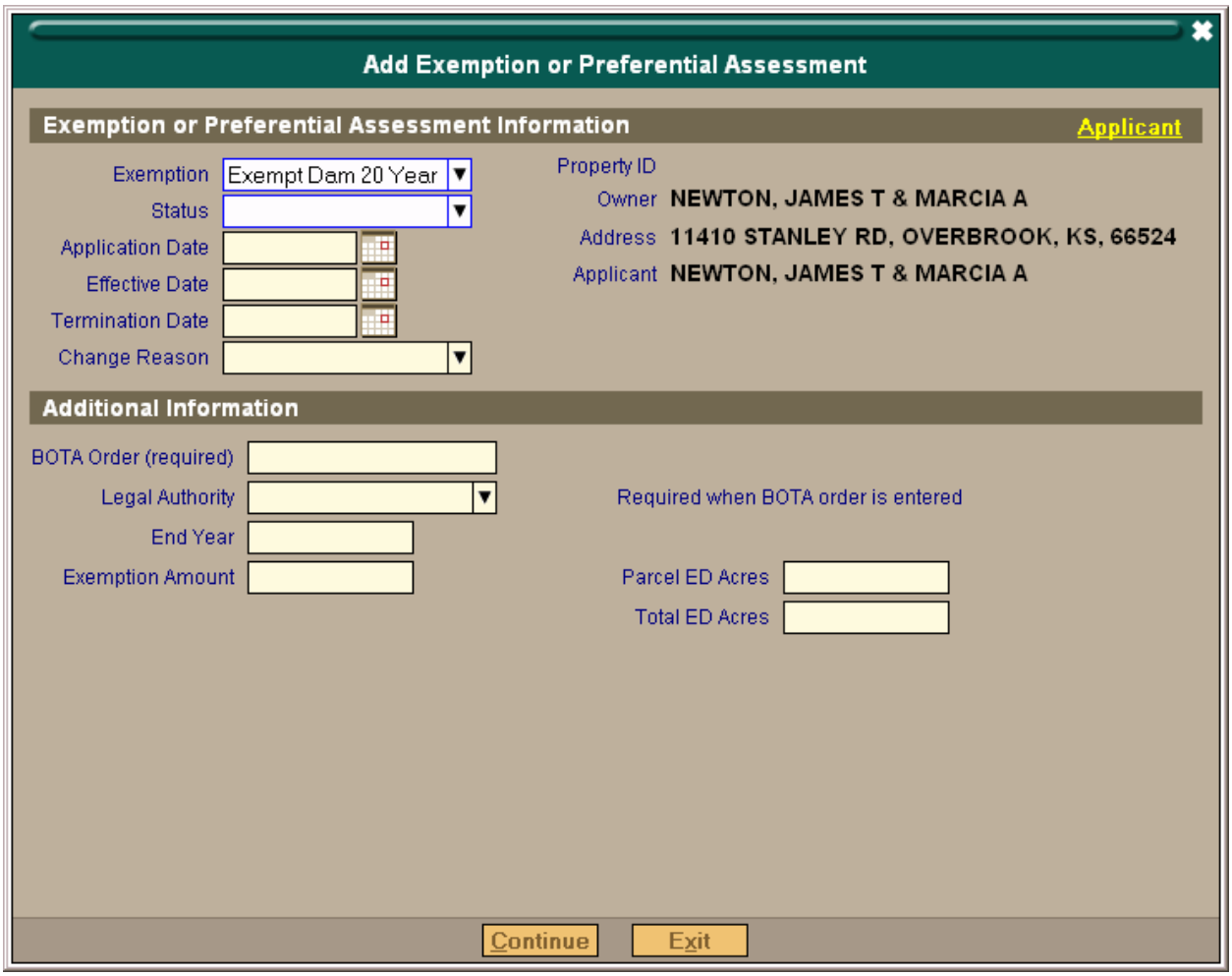
Fields located below the Additional Information header on the dialog may vary depending on the exemption type.



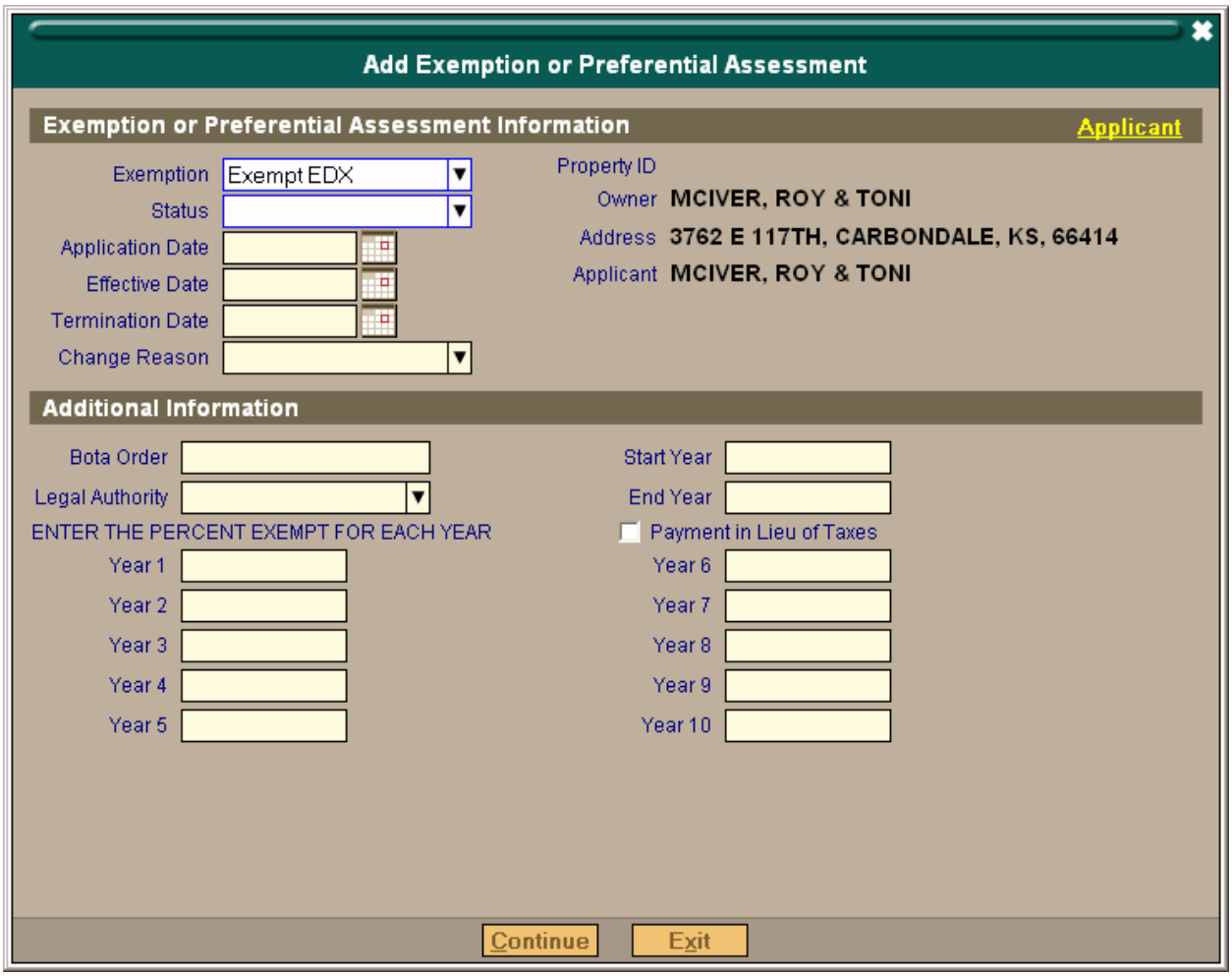

**Screen Print 67 – Blank Exemption Detail**



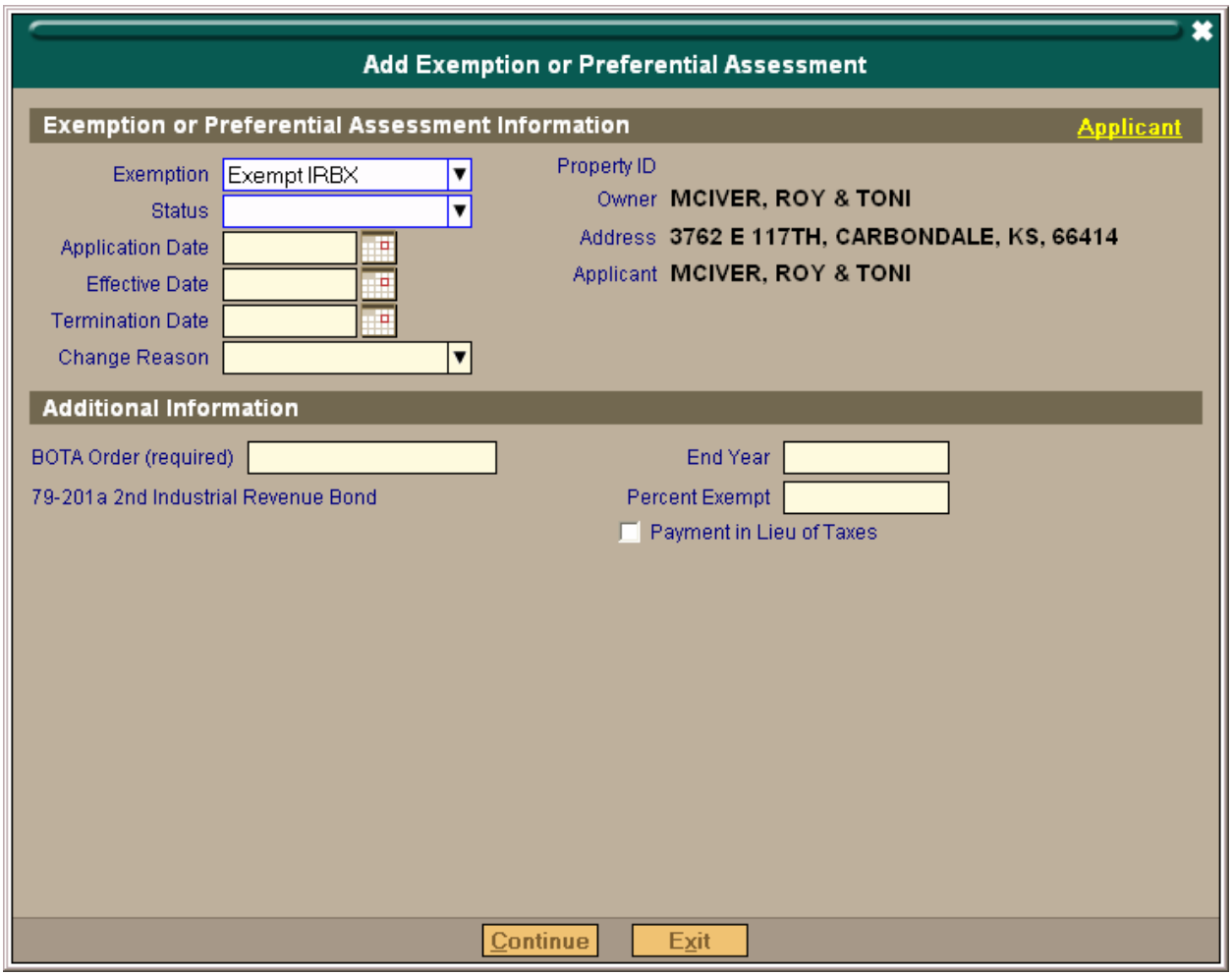

**Screen Print 70 – Exempt Dam 10 Year Exemption Type Detail**



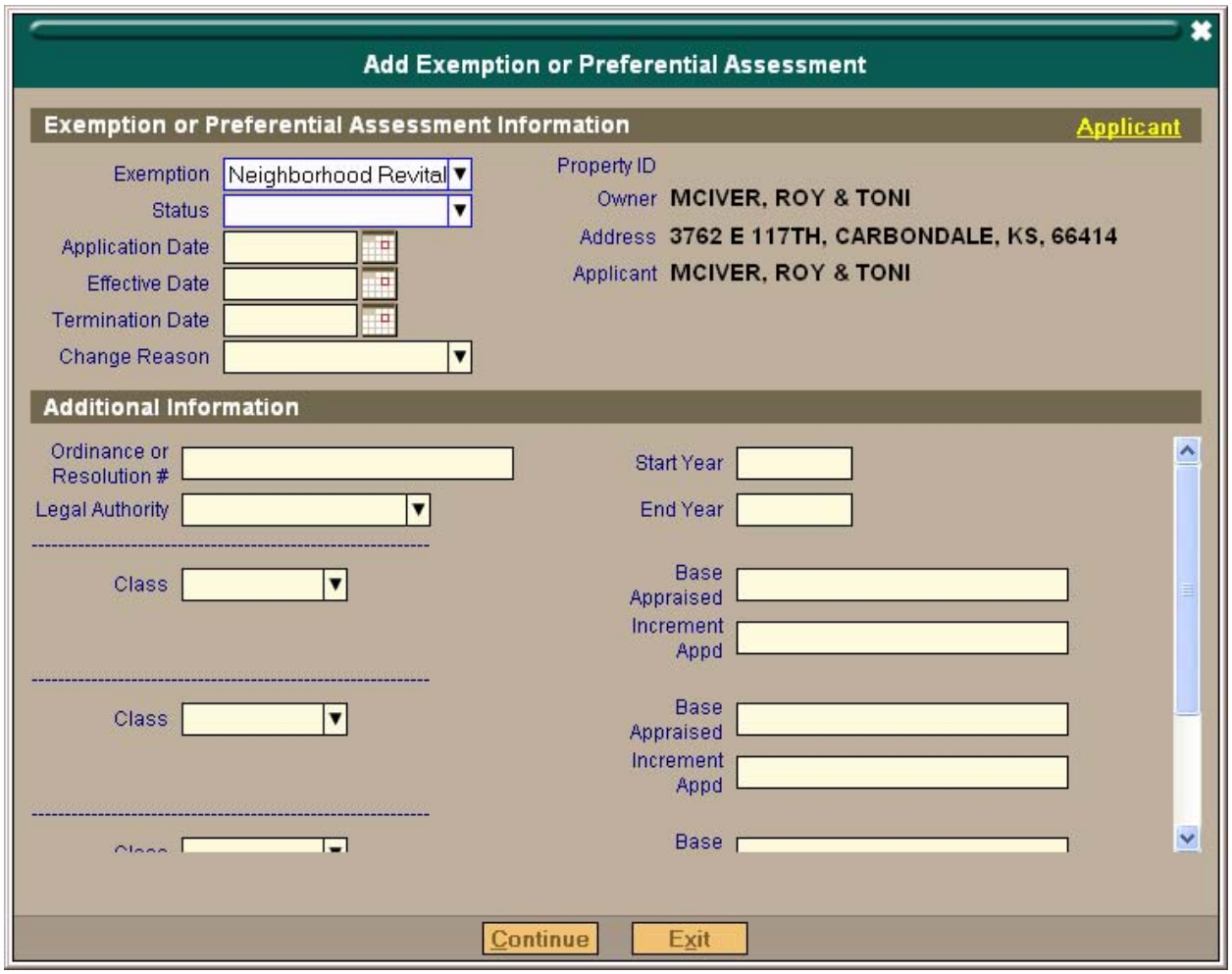

**Screen Print 71 – Exempt Dam 20 Year Exemption Type Detail**



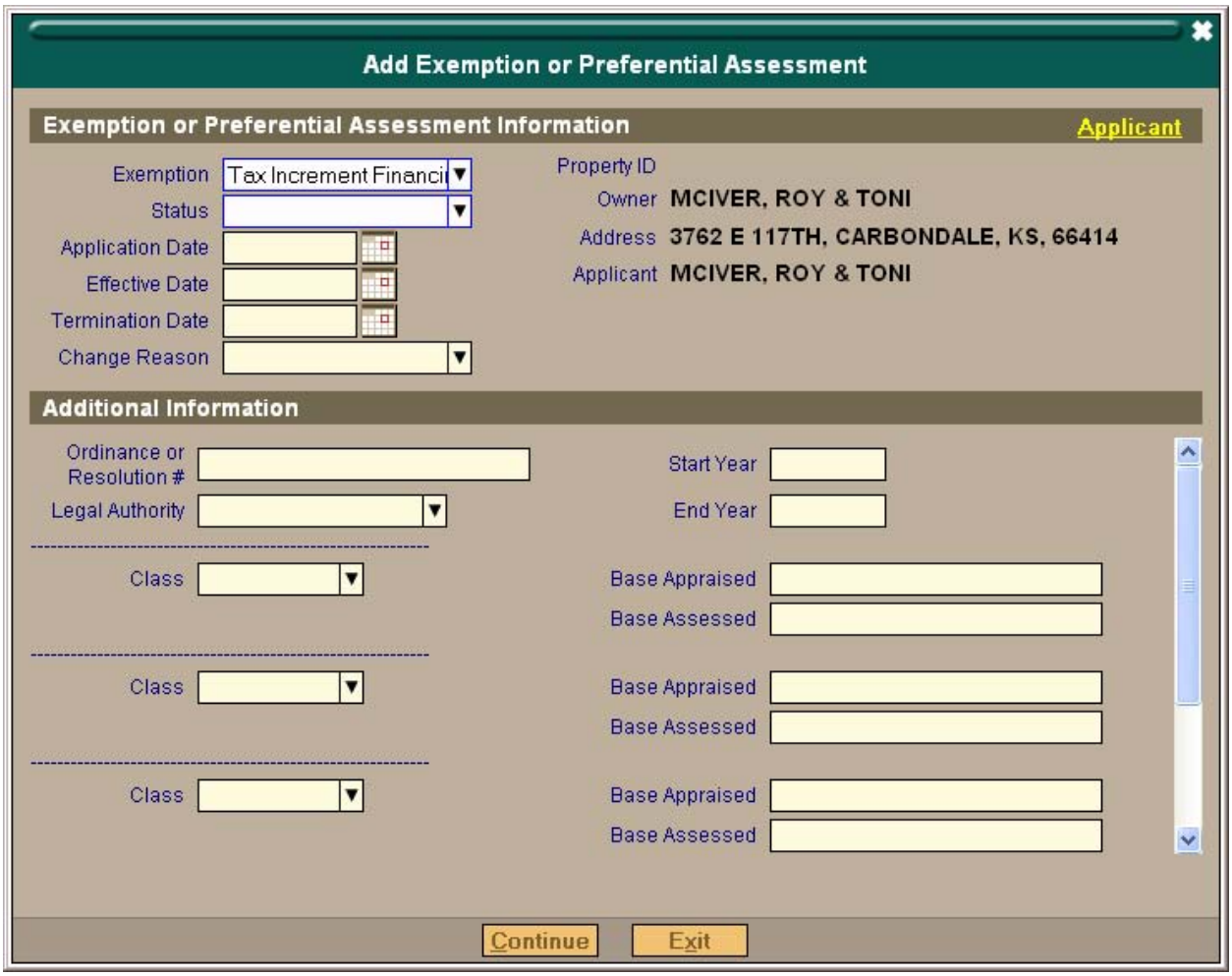

**Screen Print 72 – EDX Exemption Type Detail**




**Screen Print 76 – IRBX Exemption Type Detail**




**Screen Print 78 – Neighborhood Revitalization Program Exemption Type Detail**




**Screen Print 79 – Tax Increment Financing District Exemption Type Detail**

## 4.10 Appeals Tab

### 4.10.1 Appeal List Page

At the time of conversion, counties select the number of years for which they wish to convert appeal records. Those converted appeal records and, going forward, any new appeal records are displayed on the Appeals Tab. The list of appeal records may be sorted by Tax Year, Appeal Level, or Appeal Status. Active appeals appear in red; closed appeals appear in black.

The lower half of the Appeals Tab, labeled “Process Summary”, displays a list of dates that Process Summary records were created for the parcel. A Process Summary record is simply a snapshot of the parcel at a specific point in time, for example, at certification or the time that CVN’s are mailed.

# APPLICATION FOR DEFERRAL OF REAL PROPERTY TAXES

Pursuant to Senate Substitute for House Bill 2923

Application must be filed with the County Treasurer by December 1

## APPLICANT INFORMATION (*Please print)*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Last Name | | First | | M.I. | | Date | ____/_____/_____ |
| Address | _____ Direction Number Street Name Type | | | | | | |
| City | | State | | ZIP | - | | |
| Phone | ( ) | E-mail Address | | | | | |
| Is the above address your principal residence? YES ☐ NO ☐ | | If NO, then complete the following section. | | | | | |
| Address | _____ Direction Number Street Name Type | | | | | | |
| City | | State | | ZIP | - | | |

| | | | | | |
|---|---|---|---|---|---|
| Estimated Deployment Date | ____/_____/_____ | Estimated Return Date | ____/_____/_____ | Deployment Orders Attached? | YES ☐ NO ☐ |
| Leave & Earning Statement Attached? | YES ☐ NO ☐ | | | | |

## TAX INFORMATION *(Please print)*

| | | | | | |
|---|---|---|---|---|---|
| Tax Year _____ | Amount of Taxes Deferred (Do not include any specials) _____ | Full Year ☐ | First Half ☐ | Second Half ☐ |
| Tax Year _____ | Amount of Taxes Deferred (Do not include any specials) _____ | Full Year ☐ | First Half ☐ | Second Half ☐ |

## SIGNATURE

*Claimant:*

| | | | | |
|---|---|---|---|---|
| Name (Print) | | Owner ☐ | Spouse ☐ | Attorney-in-fact ☐ |

The 2008 Legislature passed Senate Substitute for House Bill 2923, § 4 (a) A person who is in full-time military service of the United States and is or soon to be mobilized or deployed outside of the United States for a period of at least six (6) months solely by reason of military orders, on or before December 1 of the year in which such person files a claim, may elect to defer all or part of the real property taxes for the principal residence for any year in which such person is serving in active military duty for a period not to exceed two years.

(b)...and to waive any interest or penalties related to such deferred real property taxes.

(c) All property taxes shall become payable when the deferral period ends or the property is sold or title of such property is transferred to someone other than the person who made the election pursuant to subsection (a).

The County Treasurer will mail your tax statement on the estimated return date listed, unless notification and documentation has been provided for an extended deployment. You will have 45 days from the postmark to pay without penalty.

Signature _____ Date _____

# *Local Government Records Management*

**The Kansas Historical Society provides records management advice to local government. KSHS encourages local entities to be the managers and preservers of their original records.**

- Local Records Management Manual
- Local Records Retention Schedules
- Municipal Government Records Management
- Supreme Court Rule 108 Retention for Court Records

**Presentations can be found here in (.pdf) format:**
County Records Retention and Storage
Retention Scheduling
Government Records Preservation Act and Public Records Act

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What are Records?
Records are defined as recorded information regardless of medium or characteristics.@ They are created whenever your office either generates or receives information that gives evidence of its activities. Records include information recorded on paperClike forms, reports, and correspondenceCinformation recorded on magnetic or electronic mediaClike tapes and disksCand information recorded on maps, drawings, photographs, and microfilm.

What are Non-records?
Non-records are the convenience copies that are made of records either created or received that are not evidence of your local government activities (magazines, catalogues, trade journals, federal or state policies or regulations, books, pamphlets, and so forth. )

## The Life Cycle of Records

Every record goes through a life cycle, which begins with its creation and ends with its ultimate disposition.
Creation
A record is created when you receive or generate information for the first time.

Active Stage
A record is in its active stage when you are using or referring to it regularly in the course of business.

Inactive Stage
A record moves into the inactive stage when you need it infrequently but must keep it for legal, fiscal, or administrative reasons.

Final Disposition
The record ends its life cycle when it has out-lived its retention period, and you no longer need it to conduct business. Ninety-five to ninety-seven percent of the records you create will be destroyed at the end of their life cycle. The remaining three to five percent will have permanent value and should be maintained in archival storage, usually in hard copy format.

## The Three Building Blocks of a Records Program

Local legislation, the assignment of responsibility and delegation of authority, and the support of management form the basis of a sound local government records management program.
Legislation
The local governing body should pass legislation that establishes a program, states its objective, describes its elements, designates a records management officer, defines the officer's responsibilities, and if possible, provides funding.

Responsibility and Authority
The records management officer should be given the responsibility and authority to coordinate:

Development of records retention schedules
Legal destruction of obsolete records
Development of micrographics and automated data processing systems
Training of local officials on records management techniques.

In short, the records officer should be given the responsibility and authority to help local government officials develop and maintain a comprehensive records management program.

# *Kansas Local Records Management Manual*

## *Introduction*

Related Links

State Government Records Manual
Open Records
State Govt. Publications for Kansas

The Local Records Program of the Kansas Historical Society has developed this manual to help local officials fulfill their record keeping responsibilities. It describes methods that can be used in any office to better manage public records. Finally, this manual will supply information necessary to solve problems, increase efficiency and safety, save money, and preserve historical records.

*The manual was created in 1997, and subsequent revisions to the records management and the law, records schedules, and electronic records guidelines are NOT included. View the latest versions of these online.*

View the manual using Adobe Acrobat (.pdf format) here.

View the chapters individually using your web browser (.htm) by following one of the following links:


Records Inventory

Records Retention Schedules

Vital Records

Disaster Planning/Recovery

Micrographics

Digital Imaging Guidelines

Records Management and the Law

Appendices


## Introduction

The Importance of Local Records
Local records are essential to the operation of local government. They provide public servants the information they need to conduct programs, make decisions, and ensure administrative continuity. Local records document the delivery of services, provide legal accountability, give evidence of the responsible management and expenditure of public funds, and document the historical development of government and the community it serves. In short, local records are a public trust, an essential informational resource for local government and its citizens, and an important cultural asset.

Records Management: A Part of Good Government
If the public and/or staff is not able to retrieve information in a timely manner, the ability to function is impaired, and the rights of citizens may go unprotected. Records must, therefore, be managed. Records management is the management science that controls the quality, quantity, and cost of recorded information throughout its life cycle. Records management makes information available when and where it is needed in the most efficient and cost-effective manner possible.

The Support of Management
An effective program will enjoy the support of management and management's commitment to adequate funding. Even the most beneficial projects will fail without the support of management, therefore you must take the initiative to inform and educate local government officials about the benefits of good records management. Successful records management proposals contain the following elements:

Cost savings and cost verses overall benefit
Consequences of a legally deficient records program (i.e., loss of rights, liability, loss of time and money, adverse inference in litigation)
Good publicity (i.e., within the local government, the general public)
Space savings
Better utilization of resources (people and money)

## The Elements of a Records Management Program

A comprehensive program includes some or all of the following elements:
Inventory and appraisal of records
Preparation of records retention/disposition schedules
Management and control of active and inactive files
Protection of vital records
Storage conditions and the management of archives
Management of micrographics
Creation of a disaster preparedness plan
Conservation and repair of records
Creation of a procedures manual

Public Records in Kansas
Section 45-217 (f)(1) of the Open Records Act defines public records as "any recorded information, regardless of form or characteristics, which is made, maintained or kept by or is in the possession of any public agency ... " See also K.S.A. 45-402 (d) and K.S.A. 75-3501.
Section 45-217 (e)(1) defines a public agency as "the state or any political or taxing subdivision of the state, or any office, officer, agency instrumentally thereof, or any other entity receiving or expending and supported in whole or in part by public funds appropriated by the state or by public funds of any political subdivision of the state." The term political subdivision is synonymous with local government. See also K.S.A. 45-402 (b).

What is a Public Record?
Records your local government office creates or receives in the course of business are considered public records and must be maintained and disposed of according to the terms of the Kansas Open Records Act. Unless the law restricts public records for reasons of privacy, confidentiality, or security, they must be made reasonably accessible to the public.

## The Responsibility of the Kansas Historical Society

The KSHS Library/Archives Records Management section has the legal responsibility for overseeing the management of the state's public records and for advising government officials on records management and archival administration.

Kansas Statutes Annotated and Kansas Administrative Regulations describe the responsibilities of the state records board, state and local government agencies, records officers, the state records center, and the state archives in managing the state's records. The Local Government Records Manual includes detailed discussions of these responsibilities as well as the text of relevant statutes

and administrative regulations.

This guide is also available in hardcopy from the Library/Archives Records Management Section.

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# Government Records and Records Management

Related Links

Open Records Act

Government Records are records in any medium (paper, film, or electronic) generated by any governmental agency or office--state, county, or local (township, or municipality or other)--during its official course of duties.

It is the mission of the Kansas Historical Society's Records Management Section to cooperate with agency records officers, agency heads, local officials, and the State Records Board to establish sound and effective records and information management practices.

The Records Management Section accomplishes this mission by surveying and scheduling state and local government records, distributing approved records retention and disposition schedules, making site visits, making presentations to interested agencies, offices and groups and distributing records management "best practices" information via phone, fax, mail and the internet.

## State Records Board

## State Government Records Management

State Records Management Manual
State Records Retention Schedules
State Records Center

## Local Government Records Management

Local Records Management Manual
Local Records Retention Schedules
Municipal Government Records
Supreme Court Rule 108 Retention for Court Records

## Electronic Records Management

Kansas Electronic Records Management Guidelines
Kansas Electronic Recordkeeping Strategy: A White Paper
Digital Imaging Guidelines
E-Mail Guidelines
Guidelines for Managing Records on Kansas Government Agency Websites
Electronic Records Committee
Electronic Recordkeeping Resources
Scheduling Electronic Records

### KSPACe

The **Kansas State Publications Archival Collection** (KSPACe) is a joint project of the **Kansas State Historical Society** (KSHS) and the **Kansas State Library** to address the long-term preservation and access requirements of electronic government publications and documents.If the pilot project is successful, KSPACe will become an enterprise-wide electronic repository for state government publications to ensure their preservation and accessibility over time. Legislators, the public, and state agency staff will be able to find, view, and download reports in KSPACe via the World Wide Web at www.kspace.org.

## Records Management Staff

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# *Local Records Retention Schedules*

Related Links

State Records Management Manual
State Records Retention Schedules
State Records Center
State Records Board

Records Retention Schedules are the listings of each record series generated by local government that have been addressed. They include descriptors such as record series title, description, retention, disposition, restrictions, and date approved by State Records Board. Compliance with these retention schedules is largely **mandatory for county offices, but not for other local government like cities or townships**. Municipalities may use this as a guide, review other schedules created by municipalities, or draft their own. The county office specific schedule is a customized schedule addressing a single office's records.

## Retention schedules are in one of two major categories:

General Retention Schedule

Office-Specific Retention Schedule

- County Appraiser
- County Attorney
- Board of County Commissioners
- County Clerk
- County Coroner
- County Corrections Department
- County Election Office
- County Emergency Management and Communications
- County Engineer/Planning
- County Fire Department
- County Health Department
- Juvenile Community Correctional Services
- County Juvenile Detention Facility
- County Noxious Weed Director
- County Public Works
- Register of Deeds
- County Sheriff
- County Treasurer

*And, as a recommendation:*

- *Groundwater Management Districts*

## *Modifications and Additions*

*Because records reflect activities that are constantly changing, the retention requirements for them sometimes require revision as well. Consequently, records retention and disposition schedules, including this general one, often need modification or additions in order to be realistic and effective. Furthermore, because government is so large, it is impractical to consult every division regarding specific schedule entries. There may be some retention periods and disposition requirements within this schedule that fail to account for all relevant factors and there may be some important common record series not addressed here which need to be added. The State Historical Society's Records Management Section and the State Records Board welcome all comments and suggestions concerned with improvement of the general schedule through modifications and additions.*

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# GLOSSARY

| | |
|---|---|
| AA | Assessment Administration is the portion of the KSCAMA program that provides the real property valuation information needed by the county clerk to establish the assessment roll. |
| Added tax | Property that is discovered after the November 1 tax roll has been certified to the county treasurer is listed and valued by the county appraiser. The county clerk places the property value and computed tax on an 'added tax roll' and certifies the same to the county treasurer for collection. The full amount of tax is due immediately and payable within 45 days after the county treasurer issues the tax statement. K.S.A. 79-1427a (personal property), 79-1475 (real property) |
| Advance Tax | Those taxes paid for the current year roll before the levies are set and the tax roll is extended for the current year. |
| Annual claim for exemption | See 'Claim for exemption (Annual).' |
| Appraised value | The full (100%) value of all real and tangible personal property. This would be the value that the county appraiser certifies to the county clerk. |
| Assessed value | The percentage of appraised value of taxable property based on the constitutional classification of the property, which is the figure at which the property is entered on the assessment roll. Assessed value differs from market value in Kansas due to the fraction assessment laws. The assessed value is the basis upon which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. (Also known as taxable value.)<br><br>E.g. If the market value of a residence is $75,000, the assessed value is 8,625 which is 11.5% of the market value. |
| Assessment roll | The assessment roll usually lists property by an identifier, owner's name and address, and the assessed value of the property owned. |
| Board of Equalization | The state court of tax appeals shall constitute a state board of equalization pursuant to K.S.A. 79-1409. |
| BOC | Board of Commissioners |
| BOE | Board of Equalization (State) |
| CAMA | Computer Assisted Mass Appraisal |
| Canceled tax | 1. Oil and gas properties—When the aggregate amount of the tax owed by any taxpayer on any royalty interest is less than $5, such tax shall be cancelled and the amount shall not be included on the personal property list. K.S.A. 79-330.<br><br>2. Personal property—Whenever the aggregate amount of the tax owed upon tangible personal property by any taxpayer is less than $5, such tax shall be cancelled and no personal property tax statement shall be issued. K.S.A. 79-334. |

| | |
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| CE | Clerical Error involves those corrections of irregularities that pertain to errors that shall be corrected pursuant to K.S.A. 2008 Supp. 79-1701 *et seq.* Also, see Clerical error. |
| Claim for exemption (Annual) | On or before March 1, the owner(s) of all property that is exempt from the payment of property tax for a specified period of years, shall annually file a claim for exemption with the county appraiser on forms prescribed by the director of Property Valuation. Property exempted under K.S.A. 79-201d and 201g are not included in this requirement. A written statement shall be included with the annual claim for exemption, signed by the clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption. K.S.A. 79-210. |
| Classification rate | The state of Kansas has a classified property tax system as provided by Article 11, § 1 of the state constitution. Taxable property is classified as real or personal and subclassified as various percentages of value. There are seven subclasses of real property and six subclasses of person property. E.g. residential property is taxed at 11.5% of its full value, whereas commercial property is taxed at 25% of its full value. |
| Clerical error | Errors to the assessment and tax rolls for the current year, which are discovered prior to November 1st, are corrected by the county clerk pursuant to K.S.A. 79-1701.<br><br>The county commissioners correct errors in the appraisal, assessment or tax rolls for the current year and the immediately preceding two years during the period on and after November 1st of each year pursuant to K.S.A. 79-1701a.<br><br>The court of tax appeals shall correct errors described under the two statutes listed above, which have not been remedied by the official or officials. A tax grievance has to be filed by the taxpayer within four years from the date the tax would have become a lien on real estate pursuant to K.S.A. 79-1702. |
| COTA | Court of Tax Appeals |
| County average tax rate | The total amount of general property taxes levied within the county by the state, county and all other taxing subdivisions levying such taxes within such county divided by the total assessed tangible valuation of property with such county as of November 1st. K.S.A. 79-5105 (c).<br>Example: County November 2009 County Average Tax Rate<br>Total General Ad Valorem Tax 11,842,301.66 = .107119 average tax rate<br>Total Assessed Tangible Prop. Value 110,553,063 |
| COV | Certificate of Value |
| CVN | Change of Value Notice |

| | |
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| Delinquent tax | All property that remains due after the statutory deadlines for payment shall be classified as delinquent and draw interest as required by statute until paid. |
| District | See Tax District. |
| District identifier | The district identifier is used for statistical abstract reporting and consists of two components.<br><br>1. A one or two character alpha identifier is uniformly assigned in all counties according to a district code listing that is provided by the Division of Property Valuation. E.g. ST = State; CT = County; CZ = Third Class City; FE = Fire<br><br>2. A three digit numeric field is used to identify individual districts within a district type. There are several numeric fields assigned by the division, such as 100 for state 200 for county, and any joint district number. |
| Economic development exemption | Exemption that is granted pursuant to Article 11, § 13 of the state constitution |
| EDX | Economic Development Exemption |
| Escaped tax | Omissions of property from previous years' tax rolls (up to two previous years) that were required to be listed. The property shall be designated on the roll as escaped. |
| Exempt dams | A dam that is constructed across a dry watercourse or stream that meets all legal requirement and is approved by the chief engineer of the division of water resources in the state board of agriculture pursuant to 82a-405 *et seq.* Such dam and reservoir shall be entitled to an exemption from taxes levied upon such land in the amount prescribed by K.S.A. 79-201g. |
| Fair market value | The amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion. K.S.A. 79-503a. |
| Fund | See Tax District Fund |
| Governing body | The governing body of any municipality or taxing subdivision is that body that has legal authority and is empowered to levy taxes. |
| Hearing tracking module (HTM) | Was designed in the older KSCAMA to assist the county officials with the real property appeals process. The module contains one record for each parcel that has entered the hearing/appeal process. In Orion the real property appeals are processed on the 'Appeals' tab. Current and past appeal history for the individual parcel is displayed and updated on this tab. |
| HOP | Hearing Officer/Panel |
| HTM | Hearing Tracking Module |

| | |
|---|---|
| ICS | Inventory Content Sheet |
| In lieu of tax | 1. Taxing subdivisions are authorized to enter into contracts for the payment of service charges in lieu of taxes when an owner of property is exempt from payment of ad valorem taxes under law. K.S.A. 12-147.<br><br>2. Payment are made to the county treasurer and apportioned in one of four ways depending on the writing of the contract. K.S.A. 12-148.<br><br>3. Industrial revenue bond payment in lieu of taxes may one be required on property that has an exemption from ad valorem property taxes as granted by the state court of tax appeals. Any in lieu of tax payment made to a county or city shall be transmitted to the county treasurer who then divides the payment among the taxing subdivisions in the same proportion that eh amount of the total mill levy bears to the aggregate of such levies in the territory in which the facility is located. K.S.A. 12-1742. |
| Increment | 1. The amount of ad valorem taxes collected from **real property** within a neighborhood revitalization area that is in excess of the amount of tax which is produced from such property and attributable to the assessed valuation of such property prior to the date the neighborhood revitalization area was established. K.S.A. 12-17,114, *et seq.*<br><br>2. Any increase in assessed valuation of taxable tangible **real property** within a redevelopment district in excess of an amount equal to the total assessed value of such real property on the date of the establishment of the redevelopment district shall be considered the increment. Also noted as tax increment financing (TIF) Redevelopment projects that use special obligation bonds and full faith and credit tax increment bonds to fund their projects are described in K.S.A. 12-1770, *et seq*. |
| Industrial revenue bond exemption | Exemption that is granted pursuant to K.S.A. 79-201a *Second* as authorized by K.S.A. 12-1740 to 12-1749. |
| IRB(X) | Industrial Revenue Bond |
| Joint district identifiers | A district 3-digit code set by the Division of Property Valuation that are used for tax districts that have boundary lines that extend into another county or counties. |
| KDOR | Kansas Department of Revenue |
| KSCAMA | Kansas Computer Assisted Mass Appraisal |
| Land based classification system (LBCS) | A code system used in Orion that identifies property by it primary use. The code is a 4-digit identifier and is used for both real and personal property. The Division of Property Valuation issues a list of allowable land based classification system codes.<br><br>Several examples of land based classification system codes are 9010 ─ Farming/Ranch Land with no improvements; 1101 ─ Single Family |

| | |
|---|---|
| | Residential (detached); etc. This code system replaces the LUC (Land Use Codes) used with the older KSCAMA. |
| Land use code (LUC) | A code system used historically in Kansas that identified property by it primary use. The code was a 3-digit identifier and was used for both real and personal property.<br><br>Several examples of land use code are 800 ─ Farming/Ranch Land; 111 ─ Single Family Residential; etc. The LUC codes are still used by counties which have not yet converted to ORION, which utilizes the 4-digit LBCS codes (see Land based classification system). |
| LBCS | Land Based Classification System |
| LUC | Land Use Code |
| Mill | One mill is one-thousandth of the one dollar or one-tenth of one cent. Pursuant to K.S.A. 79-2963 the amount of each mill shall be expressed at a rate in dollars or fraction thereof upon each $1,000 of assessed valuation. A mill levy rate of 118.435 would mean that $118.435 of tax would be charged for every $1,000 assessed valuation. Therefore, a residential property that has an assessed valuation of 3545 would have a tax of $419.85. This calculation can be accomplished by dividing the mill levy of 118.435 by 1000 and multiply the result by 3545 (the taxable value of the property).<br><br>To calculate a property tax levy for a taxing jurisdiction, the respective portion of the jurisdiction budget is divided by the total assessed valuation with the boundary of the jurisdiction.<br><br>Budget of jurisdiction / Assessed valuation = mill levy stated in one-thousandth of one dollar multiplied by 1000 = dollars per 1,000<br><br>Each governing jurisdiction with authority to levy tax certifies a budget to the county clerk. The county clerk computes the final tax levy rate to be applied to each parcel of real estate and personal property valuation and certifies tot eh county treasurer the amount of tax to be collected (tax roll). The total tax collected on all valued property in the county should be the amount needed to meet the budgets of all governing jurisdictions.<br><br>Other sources of income are taken into consideration before determining the portion of each budget that will be supported by a property tax. |

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| Motor vehicle county average levy | The same as the county average tax rate **except** that such rate shall be computed without regard to the general property taxes levied by school districts pursuant to K.S.A. 72-6431. K.S.A. 79-5105 (c).<br><br>Example: A county 2009 motor vehicle average levy is calculated by beginning with the county 2007 average tax rate of .107119 less the school district general fund levy of .0200 = .087119. The .087119 levy will be used to determine the tax liability for the 2009 motor vehicles with registration year 2010. |
| Municipality | Means any county, township, city, school district or other political or taxing subdivision (tax unit in Orion) of the state. |
| Neighborhood revitalization area | K.S.A. 12-17,115 (c) defines three conditions that would designate an area to be considered as part of the boundary described as neighborhood revitalization. One or more of the conditions described must exist and the rehabilitation should be necessary to protect the public health, safety or welfare of the residents of the municipality. |
| New improvements | New improvements to real property, for the purposes of the budget laws, would be interpreted in the same manner as it is for levy tax limitation purposes. Included are new houses, commercial buildings, and new additions to existing structures, other building and yard improvements. Remodeling does not constitute a new improvement for these purposes unless it increases the ground floor area. (Information taken from the memorandum 'New Truth in Taxation Law - Senate Bill 45, Section 21,' June 30, 1999). |
| NRA/NRP | Neighborhood Revitalization Act/Neighborhood Revitalization Program |
| NTP | Notice to Taxpayer |
| Orion | Orion is the new, web-enabled, browser-based CAMA which has been selected to replace the AS/400-based KSCAMA system. The switch to Orion will be completed by 2012. |
| Property tax levy | The amount government bodies with taxing authority levy on valued real and personal property in a jurisdiction. |
| Public utility | Means every individual, company, corporation, association of persons, lessees or receivers that own, control and hold for resale stored natural gas or are in control, manage or operate a business of: railroads; telegraphic companies; telephonic companies; pipeline companies distributing natural gas, oil or other commodities; electrical power companies; for profit or subject to regulation by the state corporation commission water utilities; barge companies. |
| PVD | Division of Property Valuation |

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| Rate of interest on delinquent or unpaid tax | The rate of interest is determined by the underpayment rate per annum prescribed under the federal internal revenue code, paragraph (2) of subsection (a) of section 6621, without regard to subsection (c) thereof, of as of a specific date. The interest as determined is then adjusted plus two percentage points. The State of Kansas will report the rate of interest to counties on an annual basis. |
| Rate of interest on overpayments of tax | The rate of interest on refunds to the taxpayer is determined in the same manner as delinquent tax, except for the rate of adjustments. Payment under protests and 'equalization' appeals; tax grievance/clerical errors ordered by the court of tax appeals are adjusted by minus two percentage points as prescribed by statute. Clerical error refunds ordered by the county board of commissioners include the rate of interest as prescribed by K.S.A. 79-2968. The State of Kansas will report the rate of interest to counties on an annual basis. |
| SAC | Statutory Authority Code |
| SCTA | State Court of Tax Appeals |
| Severed minerals | Whenever the fee to the surface of any tract, parcel or lot of land is in any person or persons, and the right or title to any minerals is in another or in others, such mineral interest shall be listed, valued and taxed separately from the fee to the surface land. The market value of right or title to these minerals is to be determined by the county appraiser. The register of deeds shall furnish to the county clerk where such mineral interest exists. K.S.A.79-420. K.S.A 79-4216, *et seq.* discusses mineral severance tax. K.S.A. 79-4227 describes the distribution of revenue from the mineral severance tax. |
| Special assessments | Local units of government may finance some or all of the costs of public improvements within a definable area of the city by levying special assessments against the property that benefits from the improvements. The governing body may provide for the payment of the cost thereof by installments, instead of levying the entire tax or special assessment for such cost at one time. Examples of special improvements include: street improvement; addition of curbs, sidewalks, drainage works, sewer, water, gas and other utility mains; street lights; parks, playgrounds, and etc. K.S.A. 12 Article 6a. - General improvement and assessment law. |
| State appraised | The director of the Division of Property Valuation shall annually determine the fair market value of the property of all public utilities. |
| State assessed | The taxable assessed value of public utility property, real and personal, tangible and intangible. |
| Statutory authority code (SAC) | A three-digit number used to identify a specific fund of a taxing subdivision that also references the statute that authorizes the fund. These funds are certified in the November abstract fund distribution report using the SAC, which is the Kansas statute authorizing the fund and the amount of tax budgeted for the fund. |

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| Tax district | A geographic area that is governed by a board of people with taxing authority to provide a special service for the people located in the described area. The taxing authority is subject to all Kansas statutes and potential petition of the people being governed. Examples of named taxing authorities: County, City, Township School, Cemetery, Fire Protection, Hospital, Ambulance, Parks, Library, Drainage, Sewer, etc. |
| Tax district fund | Whenever the term 'fund' is used in budgets of taxing subdivisions it is intended to have reference to those funds which are authorized by statute to be established. 'Fund' is not intended to mean the individual budget items of a fund, but is intended to have reference to the total of such individual items. K.S.A. 79-2925. |
| Tax increment financing (TIF) | Development and redevelopment of eligible areas within and without a city authorized by cities that are financed by special obligation bonds and full faith and credit tax increment bonds. See glossary term **increment**, item two for further information. |
| Tax roll | The tax roll includes the taxable value, composite property tax levy, and the amount of tax assessed upon each parcel of real property and upon the amount of personal property subject to tax, in the name of each person, company or corporation. |
| Tax unit | Historically, in KSCAMA, a tax unit or a tax-rate area has been a unique geographic area in a county whereby all the taxable properties in the area are subject to property tax levies at identical rates. In Orion the tax unit is a unit of government with the **authority to levy property taxes**. It is also referred to as a taxing district, authority or entity (see 'Tax district'). |
| Tax unit group | In Orion a tax unit group is a unique geographic area in a county whereby all the taxable properties in the area are subject to property tax levies at identical rates. Historically Kansas has referred to this area as a 'tax unit.' |
| Tax unit type | In Orion a tax unit type is a group to which tax units or tax districts can be assigned for reporting purposes. Examples of tax unit types would be cities, townships, school districts, cemeteries, etc. |
| Taxable value | The value of tangible properties used for ad valorem budget purposes to establish the levy needed to meet the budgetary requirements of a taxing subdivision. |
| Third Class Cities | Cities of third class shall be and remain a part of the corporate limits of the townships in which the same are situated. K.S.A. 15-104. |
| TIF | Tax Increment Financing |