



KANSAS ASSOCIATION OF COUNTIES Research REPORT

April 2016

Demographic & Taxation Report: 2015-16

By Dennis Kriesel, Operations & Finance Director

This report is a snapshot of Kansas' 105 counties, both in terms of basic demographics (population, density, land area, etc.) and fiscal matters relating to county governments (valuations, mill levies, and property tax rates). The purpose is to provide an informative guide that can assist one in comparing and contrasting the vast differences, county by county, Kansas encompasses.

Kansas' population has grown from 2,688,418 residents in 2000 to 2,904,021 residents in 2015 (an increase of 8.0%). The average population density has likewise increased from 32.9 persons per square mile in 2000 to 35.52 persons per square mile in 2015. **Figure 1** (see page 3) contains a tabular account of this information (lower rank indicates higher value, so the county with the most population is ranked at number one, likewise for land area and density).

As seen in **Figure 1**, county land area varies dramatically from 1,429.86 square miles (Butler County) down to 151.60 square miles (Wyandotte County). Population variance is no less dramatic, with Johnson County weighing in at 574,272 residents and Greeley County at 1,301 residents. Johnson County also leads in population density (1,213.13 persons per square mile), and that figure scales all the way down to Wallace County's 1.65 persons per square mile.

**Demographic
& Taxation Report**





*Dennis Kriesel
Operations &
Finance Director*

WELCOME TO THE KAC'S DEMOGRAPHIC AND TAXATION REPORT FOR 2015-16.

This report provides a collection of various tax and demographic details regarding the 105 Kansas counties, built around 2015 figures used in all 105 counties' 2016 budgets. Its goal is to increase understanding regarding the nature of county government and the variance between counties within the state. Reports such as this rely on figures acquired from a specific, fixed point in time. As such, it is a snapshot. The report is produced annually, both to get you the latest information on the counties, and to assist with trend development so we can identify where the counties are heading on a variety of indicators.

Dennis Kriesel began serving as the KAC's Operations & Finance Director in August 2014. Prior to that, he joined the KAC as its Public Health Policy Fellow in May 2002, where his research areas focused on environmental and public health concerns for local governments. He transitioned to Senior Policy Analyst in August 2007, which broadened his research efforts across a myriad of public policy topics. He holds a B.A. degree in political science from the University of Kansas and an M.P.A. degree from the Maxwell School of Citizenship and Public Affairs at Syracuse University.

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Research
R E P O R T

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The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services, and a wide range of informational services to its member counties.

GLOSSARY

Assessed Value: The value placed on real estate, personal property, and utilities as a basis for levying taxes.

Budget Year: In Kansas, counties' budget and fiscal year is the calendar year.

Mill: One-thousandth. Or one-tenth of one cent. Or \$1 per \$1,000 of assessed valuation.

LAVTR: The Local Ad Valorem Tax Reduction Fund.

Tax Levy Rate: Computed by dividing the assessed valuation in the tax district (e.g., the county) by the property taxes levied. The tax levy rate is expressed in mills. It is also referred to as the "mill rate."

Tax Year: The calendar year in which ad valorem taxes are levied to finance the ensuing calendar year budget. For example, property taxes levied in 2015 are used to finance the 2016 budgets. Kansas' county treasurers prepare and mail property tax statements in November of each year; one-half (50%) of the total tax bill is due on or before December 20 and the balance on or before May 10 of the following year.

FIGURE 1.1
Kansas' population has grown 8% since 2000.

County	2015		Land Area		Pop. Density		County	2015		Land Area		Pop. Density	
	Pop. & Rank		(sq. mi.)	& Rank	(pop./sq. mi.)	& Rank		Pop. & Rank		(sq. mi.)	& Rank	(pop./sq. mi.)	& Rank
Allen	12,909	36	500.30	97	25.80	31	Lyon	33,212	18	847.47	42	39.19	17
Anderson	7,883	49	579.65	86	13.60	43	Marion	12,208	37	944.29	20	12.93	48
Atchison	16,513	31	431.17	102	38.30	18	Marshall	10,006	40	900.18	23	11.12	50
Barber	4,897	70	1,134.07	6	4.32	80	McPherson	29,241	20	898.27	26	32.55	22
Barton	27,385	22	895.40	29	30.58	27	Meade	4,357	72	978.09	18	4.45	77
Bourbon	14,772	34	635.47	79	23.25	32	Miami	32,822	19	575.66	88	57.02	12
Brown	9,815	42	570.87	92	17.19	38	Mitchell	6,284	58	701.79	69	8.95	52
Butler	66,227	8	1,429.86	1	46.32	15	Montgomery	34,065	17	643.53	76	52.93	13
Chase	2,692	92	773.06	50	3.48	85	Morris	5,698	64	695.28	70	8.20	57
Chautauqua	3,481	78	638.88	78	5.45	73	Morton	3,110	82	729.73	53	4.26	81
Cherokee	20,787	28	587.57	85	35.38	21	Nemaha	10,148	38	717.43	64	14.14	41
Cheyenne	2,693	91	1,019.89	15	2.64	95	Neosho	16,416	32	571.47	91	28.73	28
Clark	2,144	99	974.63	19	2.20	103	Ness	3,105	83	1,074.75	9	2.89	92
Clay	8,317	47	645.30	73	12.89	49	Norton	5,560	66	878.13	37	6.33	67
Cloud	9,385	44	715.34	67	13.12	47	Osage	15,936	33	705.52	68	22.59	34
Coffey	8,433	46	626.95	80	13.45	45	Osborne	3,756	77	892.50	32	4.21	82
Comanche	1,954	101	788.30	48	2.48	99	Ottawa	6,065	61	720.73	57	8.42	56
Cowley	35,963	14	1,125.75	7	31.95	25	Pawnee	6,916	55	754.26	51	9.17	51
Crawford	39,290	11	589.76	84	66.62	10	Phillips	5,533	67	885.88	36	6.25	69
Decatur	2,908	86	893.52	31	3.25	89	Pottawatomie	22,897	26	841.02	44	27.23	30
Dickinson	19,394	29	847.07	43	22.90	33	Pratt	9,850	41	735.05	52	13.40	46
Doniphan	7,874	50	393.41	103	20.01	36	Rawlins	2,584	94	1,069.42	13	2.42	100
Douglas	116,585	5	455.87	101	255.74	5	Reno	63,794	9	1,255.35	3	50.82	14
Edwards	3,030	85	621.89	81	4.87	75	Republic	4,803	71	717.37	65	6.70	65
Elk	2,694	90	644.27	75	4.18	84	Rice	10,015	39	726.24	55	13.79	42
Ellis	29,013	21	899.91	24	32.24	24	Riley	75,194	7	609.77	82	123.32	7
Ellsworth	6,392	56	715.85	66	8.93	53	Rooks	5,155	68	890.53	33	5.79	70
Finney	37,184	12	1,301.97	2	28.56	29	Rush	3,197	79	717.76	61	4.45	77
Ford	34,795	16	1,098.27	8	31.68	26	Russell	6,956	54	886.26	35	7.85	59
Franklin	25,611	23	571.76	90	44.79	16	Saline	55,755	10	720.23	58	77.41	9
Geary	36,713	13	384.62	104	95.45	8	Scott	5,080	69	717.54	62	7.08	63
Gove	2,727	89	1,071.67	12	2.54	98	Sedgwick	508,803	2	997.51	16	510.07	3
Graham	2,566	95	898.52	25	2.86	93	Seward	23,465	25	639.50	77	36.69	19
Grant	7,816	51	574.80	89	13.60	43	Shawnee	178,406	3	544.02	94	327.94	4
Gray	6,082	60	868.87	39	7.00	64	Sheridan	2,539	96	895.96	27	2.83	94
Greeley	1,301	105	778.45	49	1.67	104	Sherman	6,110	59	1,056.07	14	5.79	70
Greenwood	6,328	57	1,143.30	5	5.53	72	Smith	3,769	76	895.47	28	4.21	82
Hamilton	2,603	93	996.51	17	2.61	96	Stafford	4,297	73	792.05	47	5.43	74
Harper	5,818	62	801.27	45	7.26	61	Stanton	2,111	100	680.35	71	3.10	90
Harvey	34,820	15	539.75	95	64.51	11	Stevens	5,801	63	727.29	54	7.98	58
Haskell	4,106	74	577.52	87	7.11	62	Sumner	23,528	24	1,181.94	4	19.91	37
Hodgeman	1,916	102	859.99	41	2.23	102	Thomas	7,891	48	1,074.69	10	7.34	60
Jackson	13,539	35	656.22	72	20.63	35	Trego	2,902	87	889.48	34	3.26	88
Jefferson	18,855	30	532.57	96	35.40	20	Wabaunsee	7,022	53	794.30	46	8.84	55
Jewell	3,043	84	909.78	22	3.34	87	Wallace	1,506	104	913.65	21	1.65	105
Johnson	574,272	1	473.38	99	1,213.13	1	Washington	5,598	65	894.76	30	6.26	68
Kearny	3,915	75	870.54	38	4.50	76	Wichita	2,176	98	718.57	60	3.03	91
Kingman	7,698	52	863.36	40	8.92	54	Wilson	9,028	45	570.42	93	15.83	40
Kiowa	2,513	97	722.64	56	3.48	85	Woodson	3,157	81	497.82	98	6.34	66
Labette	20,960	27	645.30	73	32.48	23	Wyandotte	161,636	4	151.60	105	1,066.20	2
Lane	1,687	103	717.46	63	2.35	101							
Leavenworth	78,797	6	462.83	100	170.25	6							
Lincoln	3,167	80	719.40	59	4.40	79							
Linn	9,502	43	594.06	83	16.00	39							
Logan	2,794	88	1,072.99	11	2.60	97							
							Kansas	2,904,021		81,758.72		35.52	
							Statewide Avg.	27,657		778.65		35.52	

Beyond basic demographic information, understanding county government requires an understanding of the various financial conditions each county experiences. The property tax is the primary source of revenue counties rely upon for providing services. Assessed valuation, a key factor in calculating property taxes, rose statewide by 1.65% from 2014 to 2015.

Figure 2 graphs the counties' total assessed valuation from 2005 to 2015. Figure 3 provides a table that shows the percentage change experienced in assessed valuation for the 2000 to 2015 period.

Property taxes cover a wide range of services in Kansas, including constructing/maintaining roads and bridges, providing emergency dispatch services, funding law enforcement (including

FIGURE 2.²

Assessed valuation continues to increase.

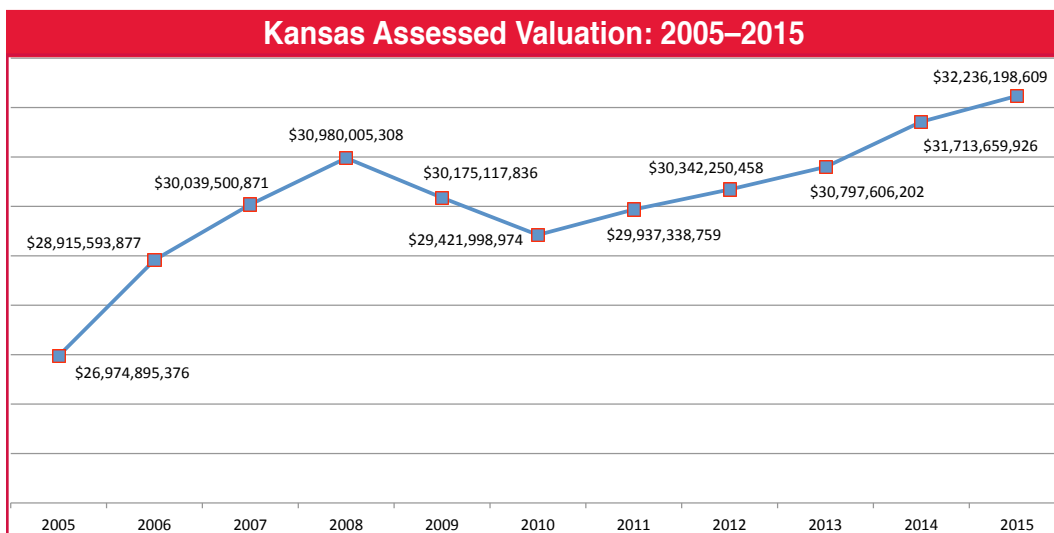


FIGURE 3.³

Assessed valuation rose 1.65% from 2014 to 2015.

Year	Assessed Valuation	% Change
2000	\$20,844,350,575	
2001	\$22,442,527,816	7.67%
2002	\$23,011,158,436	2.53%
2003	\$23,940,049,708	4.04%
2004	\$25,357,723,849	5.92%
2005	\$26,974,895,376	6.38%
2006	\$28,915,593,877	7.19%
2007	\$30,039,500,871	3.89%
2008	\$30,980,005,308	3.13%
2009	\$30,175,117,836	-2.60%
2010	\$29,421,998,974	-2.50%
2011	\$29,937,338,759	1.75%
2012	\$30,342,250,458	1.35%
2013	\$30,797,606,202	1.50%
2014	\$31,713,659,926	2.97%
2015	\$32,236,198,609	1.65%

detention centers), supplying public health services, and other social needs (such as services for the disabled or elderly). Figure 4 offers county-by-county information on assessed valuation, county tax levies, and tax levy rates (mills) for 2015, including their relative rankings to one another.

For 2015, Johnson County had the highest assessed valuation (\$8,597,742,971) and Elk County had the lowest (\$24,749,388). The highest per capita valuation was in Coffey County (\$59,276/person) and the lowest was in Crawford County (\$6,078/person). The 2015 county tax levies were led by Johnson County (\$168,356,961), and the smallest tax levied was in Elk County (\$2,561,182). On a per capita basis, Stanton County was the highest levied tax (\$3,789/person) and Sedgwick County the lowest

Continued on page 7

County	2015 Assessed Tangible		2015 Valuation		2015 County Tax		2015 Levies Per		2015 County Levy	
	Valuation & Rank	Rank	Per Capita & Rank	Rank	Levies & Rank	Rank	Capita & Rank	Rate (mills) & Rank	Rank	
Allen	\$141,125,276	39	\$10,932	66	\$9,292,921	35	\$720	59	65.848	43
Anderson	\$84,555,696	63	\$10,726	68	\$7,542,430	43	\$957	44	89.197	20
Atchison	\$147,089,967	36	\$8,908	85	\$8,096,298	38	\$490	80	55.060	61
Barber	\$124,142,115	45	\$25,351	10	\$6,090,349	57	\$1,244	31	49.061	75
Barton	\$243,482,572	23	\$8,891	86	\$10,571,312	28	\$386	91	43.416	85
Bourbon	\$95,629,437	55	\$6,474	102	\$6,085,900	58	\$412	87	63.647	47
Brown	\$149,499,691	35	\$15,232	38	\$5,520,039	66	\$562	73	36.923	99
Butler	\$655,116,166	6	\$9,892	75	\$22,936,868	8	\$346	97	35.012	101
Chase	\$46,824,870	91	\$17,394	30	\$2,867,235	103	\$1,065	37	61.233	52
Chautauqua	\$31,711,389	103	\$9,110	84	\$3,109,395	101	\$893	50	98.052	14
Cherokee	\$151,967,730	34	\$7,311	99	\$7,330,855	46	\$353	96	48.241	77
Cheyenne	\$42,826,336	96	\$15,903	36	\$4,690,412	80	\$1,742	15	102.843	12
Clark	\$39,264,751	101	\$18,314	27	\$3,299,355	99	\$1,539	22	80.342	28
Clay	\$94,876,543	56	\$11,408	63	\$5,974,134	60	\$718	60	62.971	48
Cloud	\$92,001,581	58	\$9,803	77	\$6,632,756	51	\$707	61	72.100	37
Coffey	\$499,875,146	12	\$59,276	1	\$24,709,052	6	\$2,930	3	49.433	74
Comanche	\$39,914,235	100	\$20,427	22	\$3,639,232	96	\$1,862	13	91.175	19
Cowley	\$245,831,044	21	\$6,836	101	\$10,709,863	27	\$298	101	43.568	84
Crawford	\$238,795,472	24	\$6,078	105	\$11,840,549	23	\$301	99	49.584	73
Decatur	\$46,655,248	92	\$16,044	35	\$2,875,103	102	\$989	41	61.623	51
Dickinson	\$196,023,751	29	\$10,107	72	\$10,352,273	29	\$534	75	52.811	68
Doniphan	\$115,849,665	49	\$14,713	44	\$5,414,534	68	\$688	65	46.739	79
Douglas	\$1,208,648,207	4	\$10,367	71	\$49,673,828	4	\$426	85	41.098	88
Edwards	\$50,945,417	84	\$16,814	31	\$3,835,624	92	\$1,266	28	75.289	31
Elk	\$24,749,388	105	\$9,187	83	\$2,561,182	105	\$951	46	103.491	11
Ellis	\$371,118,732	15	\$12,791	55	\$13,569,391	17	\$468	81	36.675	100
Ellsworth	\$94,487,268	57	\$14,782	43	\$5,039,396	73	\$788	56	53.336	67
Finney	\$466,634,740	13	\$12,549	57	\$18,965,572	12	\$510	77	40.649	91
Ford	\$288,709,844	19	\$8,297	92	\$12,419,251	20	\$357	95	43.020	86
Franklin	\$218,868,637	28	\$8,546	90	\$13,280,258	19	\$519	76	60.678	53
Gearly	\$235,296,258	25	\$6,409	103	\$15,891,547	15	\$433	84	67.478	41
Gove	\$57,537,655	79	\$21,099	20	\$4,579,319	83	\$1,679	19	79.591	29
Graham	\$53,221,913	82	\$20,741	21	\$4,439,479	85	\$1,730	16	83.415	26
Grant	\$187,913,734	30	\$24,042	11	\$10,076,700	32	\$1,289	26	53.632	66
Gray	\$90,323,938	61	\$14,851	42	\$5,102,136	72	\$839	53	56.486	59
Greeley	\$30,368,003	104	\$23,342	15	\$3,695,246	94	\$2,840	4	121.684	4
Greenwood	\$62,825,333	77	\$9,928	74	\$4,315,461	86	\$682	66	68.690	40
Hamilton	\$42,619,158	97	\$16,373	33	\$5,251,422	69	\$2,017	10	123.220	3
Harper	\$124,173,097	44	\$21,343	18	\$7,363,118	45	\$1,266	28	59.297	56
Harvey	\$287,399,491	20	\$8,254	93	\$11,155,948	25	\$320	98	38.817	94
Haskell	\$123,440,409	46	\$30,063	4	\$5,116,325	71	\$1,246	30	41.452	87
Hodgeman	\$40,833,874	99	\$21,312	19	\$4,274,356	87	\$2,231	8	104.680	10
Jackson	\$103,898,161	53	\$7,674	97	\$7,671,831	42	\$567	72	73.839	35
Jefferson	\$154,406,981	33	\$8,189	94	\$11,309,740	24	\$600	69	73.247	36
Jewell	\$49,383,310	87	\$16,228	34	\$5,726,264	64	\$1,882	12	115.957	7
Johnson	\$8,597,742,971	1	\$14,972	39	\$168,356,961	1	\$293	102	19.582	105
Kearny	\$118,793,860	48	\$30,343	3	\$9,971,729	33	\$2,547	6	83.947	24
Kingman	\$110,643,976	51	\$14,373	46	\$6,864,419	48	\$892	51	62.041	49
Kiowa	\$84,881,075	62	\$33,777	2	\$5,469,639	67	\$2,177	9	64.440	45
Labette	\$127,652,748	42	\$6,090	104	\$7,900,828	41	\$377	92	61.894	50
Lane	\$47,656,825	90	\$28,249	7	\$3,939,791	91	\$2,335	7	82.670	27
Leavenworth	\$598,088,758	7	\$7,590	98	\$22,291,376	10	\$283	103	37.127	98
Lincoln	\$49,777,741	86	\$15,718	37	\$5,973,778	61	\$1,886	11	120.014	5
Linn	\$225,362,437	27	\$23,717	13	\$12,292,117	21	\$1,294	25	54.545	63
Logan	\$64,915,234	75	\$23,234	16	\$3,568,044	98	\$1,277	27	54.965	62
Lyon	\$306,142,995	18	\$9,218	82	\$17,961,177	13	\$541	74	58.676	58
Marion	\$123,238,747	47	\$10,095	73	\$8,516,805	36	\$698	62	69.109	39
Marshall	\$143,356,508	37	\$14,327	47	\$7,430,073	44	\$743	58	51.830	69
McPherson	\$397,621,758	14	\$13,598	51	\$12,041,741	22	\$412	87	30.286	102
Meade	\$103,922,937	52	\$23,852	12	\$4,217,077	89	\$968	42	40.581	92

FIGURE 4.⁴

For 2015, Coffey County had the highest per capita valuation, Crawford County the lowest.

Figure 4, cont.

County	2015 Assessed Tangible Valuation & Rank		2015 Valuation Per Capita & Rank		2015 County Tax Levies & Rank		2015 Levies Per Capita & Rank		2015 County Levy Rate (mills) & Rank	
	Valuation	Rank	Per Capita	Rank	Levies	Rank	Levies Per Capita	Rank	Rate (mills)	Rank
Miami	\$357,132,516	16	\$10,881	67	\$16,648,551	14	\$507	78	46.617	80
Mitchell	\$73,761,834	71	\$11,738	61	\$6,848,424	49	\$1,090	36	92.851	17
Montgomery	\$324,971,005	17	\$9,540	81	\$13,325,466	18	\$391	89	41.004	89
Morris	\$69,666,710	74	\$12,227	58	\$5,204,722	70	\$913	48	74.708	34
Morton	\$82,121,537	66	\$26,406	9	\$9,546,816	34	\$3,070	2	116.259	6
Nemaha	\$141,523,530	38	\$13,946	49	\$7,027,725	47	\$693	63	49.658	72
Neosho	\$133,868,288	40	\$8,155	95	\$6,424,999	55	\$391	89	47.997	78
Ness	\$72,938,710	72	\$23,491	14	\$3,268,985	100	\$1,053	38	44.817	81
Norton	\$54,180,407	81	\$9,745	80	\$4,761,054	78	\$856	52	88.572	22
Osage	\$133,543,688	41	\$8,380	91	\$8,006,871	39	\$502	79	59.952	55
Osborne	\$48,076,534	88	\$12,800	54	\$3,609,509	97	\$961	43	75.063	32
Ottawa	\$72,316,585	73	\$11,924	60	\$6,036,523	59	\$995	40	83.473	25
Pawnee	\$76,246,771	70	\$11,025	65	\$5,710,624	65	\$826	55	74.899	33
Phillips	\$54,202,628	80	\$9,796	78	\$4,953,733	75	\$895	49	91.386	18
Pottawatomie	\$515,325,792	11	\$22,506	17	\$13,609,448	16	\$594	70	26.409	104
Pratt	\$164,421,231	31	\$16,693	32	\$8,219,097	37	\$834	54	53.802	64
Rawlins	\$47,883,819	89	\$18,531	26	\$2,573,865	104	\$996	39	53.755	65
Reno	\$563,832,889	9	\$8,838	87	\$23,059,431	7	\$361	94	40.897	90
Republic	\$63,924,234	76	\$13,309	52	\$6,700,769	50	\$1,395	24	104.828	9
Rice	\$127,065,674	43	\$12,688	56	\$6,537,683	53	\$653	68	51.451	70
Riley	\$590,404,490	8	\$7,852	96	\$22,592,845	9	\$300	100	38.267	97
Rooks	\$76,832,174	69	\$14,904	40	\$4,933,470	76	\$957	44	64.211	46
Rush	\$45,126,916	94	\$14,115	48	\$4,599,947	82	\$1,439	23	101.935	13
Russell	\$91,770,805	59	\$13,193	53	\$6,502,871	54	\$935	47	70.868	38
Saline	\$548,696,260	10	\$9,841	76	\$21,000,381	11	\$377	92	38.275	96
Scott	\$91,091,384	60	\$17,931	28	\$5,919,314	63	\$1,165	33	64.984	44
Sedgwick	\$4,410,040,706	2	\$8,667	89	\$129,580,173	2	\$255	105	29.383	103
Seward	\$229,286,615	26	\$9,771	79	\$10,192,894	31	\$434	83	44.455	82
Shawnee	\$1,571,493,484	3	\$8,809	88	\$75,847,031	3	\$425	86	48.266	76
Sheridan	\$50,553,738	85	\$19,911	23	\$4,253,245	88	\$1,675	20	84.135	23
Sherman	\$84,117,968	64	\$13,767	50	\$4,635,396	81	\$759	57	55.098	60
Smith	\$45,299,654	93	\$12,019	59	\$5,957,006	62	\$1,581	21	131.503	1
Stafford	\$81,843,085	67	\$19,047	25	\$4,820,164	77	\$1,122	35	51.135	71
Stanton	\$61,977,398	78	\$29,359	5	\$7,997,878	40	\$3,789	1	129.054	2
Stevens	\$156,064,028	32	\$26,903	8	\$10,334,878	30	\$1,782	14	66.220	42
Sumner	\$245,163,578	22	\$10,420	70	\$10,844,490	26	\$461	82	44.235	83
Thomas	\$113,521,328	50	\$14,386	45	\$4,498,014	84	\$570	71	39.623	93
Trego	\$51,324,028	83	\$17,686	29	\$5,018,899	74	\$1,729	17	97.788	15
Wabaunsee	\$79,907,621	68	\$11,380	64	\$4,719,747	79	\$672	67	59.065	57
Wallace	\$43,053,440	95	\$28,588	6	\$4,202,037	90	\$2,790	5	97.604	16
Washington	\$83,382,586	65	\$14,895	41	\$6,548,822	52	\$1,170	32	78.538	30
Wichita	\$41,495,718	98	\$19,070	24	\$3,697,615	93	\$1,699	18	89.109	21
Wilson	\$103,010,810	54	\$11,410	62	\$6,226,629	56	\$690	64	60.460	54
Woodson	\$33,642,438	102	\$10,656	69	\$3,643,062	95	\$1,154	34	108.275	8
Wyandotte	\$1,139,433,176	5	\$7,049	100	\$44,220,716	5	\$274	104	38.813	95
Kansas	\$32,236,198,609				\$1,276,551,633					
Statewide Avg.	\$307,011,415		\$11,101		\$12,157,635		\$440		65.867	

2015 County Levy Rates

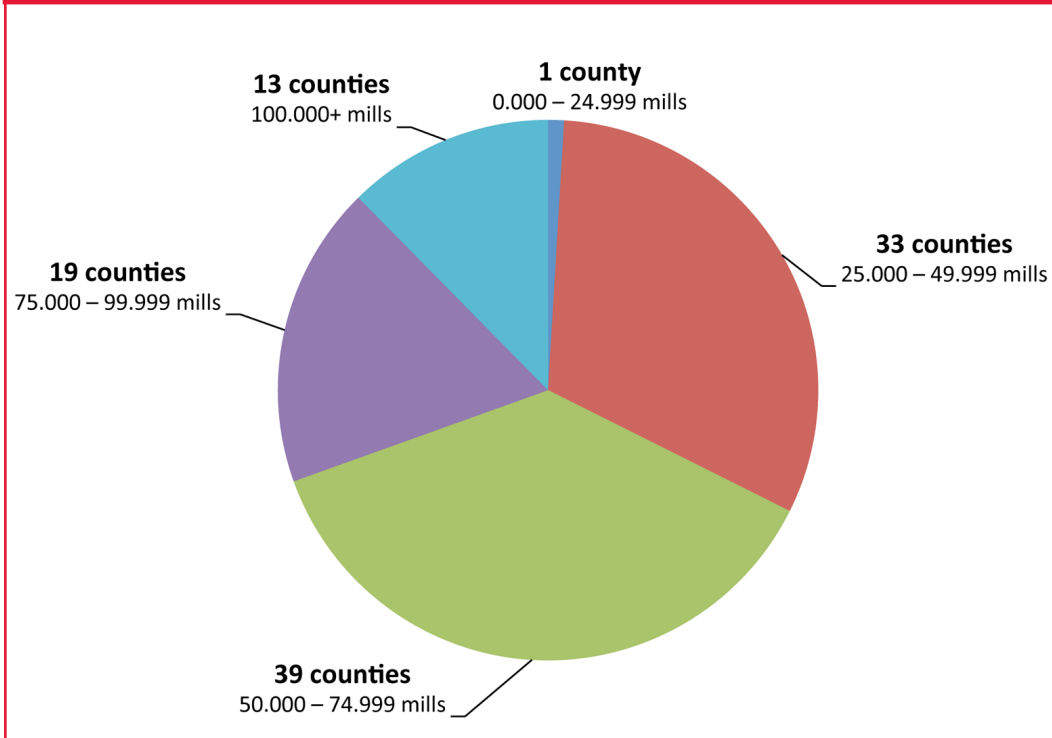


FIGURE 5.⁵

In 2015, only one county used a levy rate under 25 mills, and 13 used a rate of over 100 mills.

Continued from page 4

(\$255/person). In terms of county levy rate, Smith County was the highest in 2015 at 131.503 mills, and Johnson County was the lowest at 19.582 mills. **Figure 5** shows the categorical spread of the 2015 county levy rates via a pie chart.

As **Figure 5** shows, there is a significant spread in the county levy rates statewide. In 2015, only one county used a levy rate under 25 mills, and 13 used a levy of over 100 mills. Levy rate is dependent not just on the level of services provided by a county, but also on the assessed valuation within a county. As such, assuming equal levels of service, a county with a lower assessed valuation would, by necessity, have a higher mill levy than a county with a higher assessed valuation. Those counties with higher mill levies do not necessarily equate to a higher tax burden on residents, either (low-levy locations might have higher

assessed valuations, which explains the need for a lower mill levy). Given the complexity of the tax equation, while comparing mill levies is certainly interesting, a full understanding of financial reality requires examining several other components (provided in the previous tables).

Delving deeper into the nature of property taxes, what makes up a county's assessed valuation is critical to understanding who actually sees the most impact when the levy rate changes. As with the other indicators provided in this report, there is a lot of variance from county to county.

Figure 6 (on following pages) explores information available from 2014. It reveals the assessed valuation break-down by county.

(Note: 2015 information was not available at the time of this report's production, and so this review uses a year previous to the data contained earlier in the report.)

FIGURE 6.⁶ **Note:** Because data for each county spans two pages, it is best viewed by setting your pdf reader to 2-page view (show cover page).

REAL PROPERTY							
County	Residential	Agricultural	Vacant Lots	Not-For-Profit	Com/Industrial	Ag Improvement	All Other
Allen	\$36,684,827	\$10,297,229	\$327,104	\$34,014	\$15,790,500	\$2,613,881	\$155,820
Anderson	\$28,758,684	\$12,921,340	\$211,392	\$20,874	\$6,754,938	\$2,636,586	\$239,544
Atchison	\$60,521,318	\$17,085,270	\$612,069	\$24,516	\$33,589,546	\$2,799,970	\$73,995
Barber	\$14,610,606	\$10,683,291	\$125,440	\$29,847	\$6,354,203	\$1,525,237	\$1,420,516
Barton	\$91,913,167	\$27,930,799	\$617,244	\$79,609	\$44,238,996	\$3,460,598	\$27,870
Bourbon	\$42,455,809	\$8,579,845	\$648,498	\$57,229	\$19,915,128	\$2,866,947	\$6,471
Brown	\$33,377,139	\$46,370,008	\$184,527	\$18,759	\$16,222,463	\$3,954,349	\$252,066
Butler	\$342,320,758	\$18,557,899	\$3,962,182	\$142,638	\$160,254,435	\$4,721,012	\$65,436
Chase	\$12,273,470	\$8,326,131	\$58,300	\$47,753	\$1,793,788	\$1,302,687	\$24,213
Chautauqua	\$9,359,007	\$4,248,966	\$146,417	\$0	\$1,247,826	\$1,316,817	\$52,314
Cherokee	\$58,258,504	\$17,064,669	\$989,219	\$63,686	\$23,053,337	\$4,261,510	\$152,784
Cheyenne	\$8,834,982	\$13,552,512	\$33,026	\$9,004	\$3,743,422	\$1,885,843	\$50,265
Clark	\$4,967,207	\$7,056,846	\$33,870	\$1,498	\$1,572,647	\$571,375	\$2,886
Clay	\$35,018,474	\$22,853,604	\$319,934	\$37,620	\$12,273,882	\$4,302,956	\$4,710
Cloud	\$28,017,133	\$22,327,145	\$205,816	\$17,030	\$11,626,360	\$2,716,445	\$23,808
Coffey	\$36,884,440	\$14,518,383	\$333,839	\$52,212	\$8,046,952	\$1,822,864	\$95,514
Comanche	\$4,201,228	\$6,814,214	\$93,193	\$7,667	\$1,282,119	\$555,584	\$0
Cowley	\$108,484,681	\$13,804,564	\$752,504	\$170,924	\$43,184,970	\$4,043,248	\$94,806
Crawford	\$132,217,495	\$12,283,425	\$1,676,500	\$220,817	\$59,853,047	\$3,306,749	\$539,380
Decatur	\$8,235,239	\$13,558,110	\$20,925	\$30,048	\$3,073,593	\$2,758,226	\$262,621
Dickinson	\$85,658,873	\$29,773,163	\$460,764	\$69,193	\$25,011,375	\$3,674,259	\$0
Doniphan	\$27,153,939	\$33,579,250	\$271,071	\$5,388	\$13,535,247	\$4,148,423	\$27,471
Douglas	\$746,856,197	\$9,443,429	\$14,219,065	\$1,984,845	\$266,238,130	\$5,827,054	\$149,694
Edwards	\$6,958,208	\$15,889,344	\$37,250	\$5,102	\$3,228,058	\$1,540,479	\$130,452
Elk	\$7,108,877	\$5,280,998	\$83,566	\$9,721	\$1,598,302	\$1,489,482	\$8,097
Ellis	\$177,747,235	\$11,403,447	\$1,263,922	\$62,309	\$73,941,498	\$4,060,239	\$136,662
Ellsworth	\$23,012,634	\$14,209,011	\$126,042	\$139,537	\$18,315,186	\$2,179,586	\$0
Finney	\$148,047,311	\$30,933,123	\$2,277,204	\$159,832	\$109,270,091	\$3,870,968	\$1,054,203
Ford	\$97,221,294	\$24,518,179	\$1,081,878	\$210,707	\$70,529,688	\$2,336,226	\$423
Franklin	\$114,030,183	\$13,713,327	\$1,752,827	\$82,351	\$40,845,585	\$4,090,225	\$160,959
Geary	\$145,986,248	\$5,952,363	\$3,561,031	\$90,595	\$54,396,305	\$1,015,352	\$3,366
Gove	\$7,157,267	\$15,691,980	\$50,605	\$24,368	\$11,853,776	\$1,777,467	\$232,031
Graham	\$7,478,712	\$11,559,171	\$27,835	\$4,764	\$2,389,609	\$874,475	\$10,881
Grant	\$25,038,616	\$11,405,232	\$289,666	\$4,220	\$44,054,384	\$1,393,605	\$1,127,673
Gray	\$24,581,267	\$23,658,585	\$222,592	\$2,866	\$15,672,852	\$3,128,461	\$24,960
Greeley	\$3,902,805	\$10,313,464	\$36,651	\$0	\$4,487,978	\$1,444,436	\$1,008,623
Greenwood	\$20,332,424	\$9,623,950	\$179,221	\$2,575	\$3,943,737	\$2,125,838	\$202,638
Hamilton	\$6,165,252	\$9,534,120	\$57,472	\$8,296	\$3,672,835	\$4,807,958	\$1,870,461
Harper	\$18,827,637	\$14,906,004	\$143,464	\$2,601	\$12,588,252	\$2,008,847	\$67,194
Harvey	\$152,585,307	\$18,149,664	\$973,963	\$45,376	\$51,011,333	\$3,182,779	\$146,583
Haskell	\$12,447,762	\$16,432,017	\$99,117	\$0	\$12,686,520	\$860,170	\$81,411
Hodgeman	\$4,983,641	\$11,516,844	\$55,435	\$0	\$1,896,099	\$1,153,216	\$0
Jackson	\$55,921,251	\$17,719,008	\$183,068	\$36,198	\$7,752,796	\$2,596,245	\$3,087
Jefferson	\$95,328,872	\$13,851,530	\$1,693,722	\$14,372	\$11,978,829	\$3,281,622	\$23,262
Jewell	\$6,521,214	\$27,582,834	\$55,597	\$10,941	\$1,453,550	\$1,538,256	\$25,407
Johnson	\$5,180,534,319	\$5,946,486	\$53,768,499	\$6,121,711	\$2,471,996,954	\$6,910,420	\$2,881,332
Kearny	\$12,170,650	\$18,738,336	\$106,960	\$17,452	\$5,098,520	\$1,769,797	\$14,865
Kingman	\$31,110,402	\$15,716,301	\$186,375	\$24,574	\$9,377,534	\$3,657,793	\$73,887
Kiowa	\$8,813,702	\$12,436,014	\$202,559	\$62,738	\$5,105,199	\$1,254,195	\$266,446
Labette	\$57,043,878	\$10,236,462	\$701,747	\$56,678	\$23,788,727	\$1,457,971	\$84
Lane	\$4,143,400	\$8,027,286	\$68,229	\$828	\$2,973,059	\$757,058	\$648,864
Leavenworth	\$411,052,996	\$9,208,947	\$8,980,037	\$84,103	\$83,528,840	\$5,139,932	\$153,169
Lincoln	\$9,995,331	\$16,251,978	\$185,071	\$2,752	\$1,915,825	\$1,543,044	\$27,000
Linn	\$41,475,560	\$10,445,714	\$2,756,413	\$10,183	\$5,754,127	\$3,523,979	\$106,827
Logan	\$10,188,140	\$12,533,436	\$63,586	\$23,760	\$4,291,815	\$1,400,921	\$170,732

PERSONAL PROPERTY							PUBLIC UTILITY	TOTAL ALL PROPERTY
Res. Mobile Homes	Mineral Leasehold	Motor Vehicles	C/I Mach/Equipment	Boat/Marine/Trailer	All Other	Penalty	Total Public Utility	
\$104,528	\$4,792,044	\$672,213	\$7,962,218	\$393	\$113,379	\$243,241	\$19,960,123	\$99,751,514
\$348,408	\$3,083,288	\$639,454	\$354,837	\$5,470	\$199,934	\$151,200	\$25,360,491	\$81,686,440
\$510,511	\$0	\$736,851	\$5,102,960	\$77	\$132,908	\$91,805	\$20,031,313	\$141,313,109
\$34,295	\$107,947,135	\$602,389	\$1,322,764	\$0	\$115,027	\$59,370	\$25,960,319	\$170,790,439
\$252,071	\$62,454,112	\$1,581,361	\$5,208,694	\$0	\$450,117	\$429,331	\$31,853,790	\$270,497,759
\$151,826	\$1,041,770	\$445,972	\$2,868,798	\$1,247	\$45,717	\$112,403	\$12,121,504	\$91,319,164
\$86,740	\$42,970	\$1,273,042	\$1,956,153	\$14,089	\$141,875	\$38,321	\$31,972,916	\$135,905,417
\$2,146,969	\$25,128,302	\$2,738,372	\$6,475,788	\$17,856	\$1,695,163	\$939,710	\$69,403,415	\$638,569,935
\$2,700	\$1,400,279	\$222,326	\$292,613	\$1,538	\$61,751	\$31,046	\$17,675,533	\$43,514,128
\$79,725	\$8,885,599	\$375,146	\$259,587	\$11,586	\$78,716	\$111,644	\$6,310,984	\$32,484,334
\$1,524,234	\$0	\$1,086,182	\$7,162,435	\$248	\$295,701	\$566,444	\$33,883,541	\$148,362,494
\$8,937	\$8,351,034	\$679,343	\$220,390	\$0	\$162,903	\$37,302	\$5,747,420	\$43,316,383
\$36,557	\$9,559,755	\$247,878	\$157,256	\$0	\$40,857	\$37,714	\$16,157,414	\$40,443,760
\$99,206	\$61,279	\$676,619	\$977,774	\$207	\$215,874	\$31,409	\$13,036,075	\$89,909,623
\$98,335	\$0	\$1,072,532	\$1,304,780	\$217	\$222,192	\$116,246	\$16,781,802	\$84,529,841
\$52,190	\$3,659,380	\$713,855	\$1,036,700	\$799	\$752,284	\$157,865	\$377,783,913	\$445,911,190
\$25,856	\$28,452,855	\$274,016	\$132,388	\$0	\$62,849	\$17,167	\$14,145,923	\$56,065,059
\$1,332,614	\$12,981,371	\$1,247,328	\$13,125,737	\$2,702	\$361,260	\$306,251	\$30,779,641	\$230,672,601
\$591,998	\$365,610	\$1,166,975	\$6,704,008	\$0	\$294,329	\$248,877	\$20,149,996	\$89,909,623
\$13,377	\$7,369,116	\$974,399	\$338,656	\$0	\$110,648	\$11,149	\$3,627,181	\$40,383,288
\$280,559	\$191,574	\$1,011,263	\$4,085,799	\$4,815	\$432,768	\$143,148	\$38,764,760	\$189,562,313
\$404,391	\$0	\$892,905	\$1,399,317	\$347	\$129,583	\$264,802	\$25,427,379	\$107,239,513
\$2,091,710	\$831,813	\$2,259,122	\$20,108,254	\$1,071	\$1,500,997	\$1,520,019	\$110,134,168	\$1,183,165,568
\$28,670	\$5,711,278	\$523,511	\$517,699	\$0	\$19,106	\$0	\$12,464,297	\$47,053,454
\$44,132	\$1,734,389	\$401,470	\$500,308	\$1,164	\$60,730	\$41,657	\$4,702,637	\$23,065,530
\$866,990	\$107,430,365	\$1,806,180	\$5,830,113	\$309	\$5,075,089	\$930,522	\$35,102,193	\$425,657,073
\$295,861	\$8,239,182	\$421,195	\$1,007,340	\$2,269	\$105,885	\$2,003	\$20,730,203	\$88,785,934
\$3,078,814	\$117,923,693	\$2,533,881	\$7,617,122	\$136	\$1,728,350	\$1,011,939	\$103,815,020	\$533,321,687
\$2,132,175	\$18,198,566	\$1,066,489	\$10,313,865	\$175	\$519,897	\$414,014	\$51,819,858	\$280,363,434
\$918,635	\$2,633,986	\$1,068,639	\$5,222,455	\$7,707	\$313,894	\$348,335	\$31,016,980	\$216,206,088
\$1,471,088	\$39,545	\$497,046	\$2,494,663	\$36,691	\$321,424	\$289,189	\$18,928,363	\$235,083,269
\$62,461	\$25,913,582	\$747,248	\$339,926	\$0	\$149,162	\$59,794	\$7,741,849	\$71,801,516
\$75,246	\$43,293,076	\$615,495	\$199,232	\$186	\$58,937	\$615,768	\$4,222,526	\$71,425,913
\$898,981	\$125,095,076	\$832,822	\$1,270,057	\$0	\$169,228	\$156,008	\$29,671,027	\$241,406,595
\$411,536	\$11,363,837	\$1,158,341	\$620,591	\$30	\$313,652	\$65,480	\$9,353,521	\$90,578,571
\$57,371	\$5,342,373	\$231,643	\$215,011	\$677	\$114,363	\$34,229	\$4,711,374	\$31,900,998
\$78,088	\$8,567,675	\$572,869	\$637,982	\$8,190	\$396,606	\$236,084	\$15,450,171	\$62,358,048
\$229,764	\$8,833,716	\$417,300	\$173,278	\$369	\$128,192	\$80,310	\$7,975,054	\$43,954,377
\$64,276	\$68,585,407	\$1,186,431	\$823,437	\$5,431	\$82,642	\$514,282	\$16,694,120	\$136,500,025
\$703,180	\$4,423,964	\$915,360	\$6,261,821	\$1,699	\$550,729	\$227,379	\$33,163,097	\$272,342,234
\$546,483	\$144,264,205	\$890,420	\$834,805	\$1,653	\$1,283,104	\$27,958	\$13,771,227	\$204,226,852
\$71,641	\$26,733,403	\$551,139	\$121,292	\$0	\$33,389	\$57,719	\$9,468,283	\$56,642,101
\$135,707	\$29,628	\$601,633	\$1,058,918	\$930	\$212,374	\$90,141	\$12,990,877	\$99,331,861
\$273,936	\$179,846	\$968,272	\$2,383,345	\$0	\$486,675	\$166,047	\$18,116,779	\$148,747,109
\$116,341	\$0	\$910,084	\$246,933	\$3,890	\$47,989	\$65,955	\$4,162,430	\$42,741,421
\$1,043,373	\$5,459,703	\$2,807,664	\$116,385,161	\$3,679,988	\$3,527,061	\$1,795,380	\$220,180,418	\$8,083,038,469
\$301,269	\$98,810,430	\$1,038,915	\$999,919	\$135	\$190,964	\$87,105	\$22,667,236	\$162,012,553
\$73,909	\$28,446,182	\$865,050	\$1,127,645	\$372	\$158,545	\$126,506	\$23,645,781	\$114,590,856
\$19,792	\$19,510,749	\$382,718	\$131,231	\$390	\$53,092	\$24,640	\$45,075,061	\$93,338,526
\$149,214	\$3,872,996	\$565,688	\$3,531,230	\$5,469	\$298,728	\$109,020	\$22,922,006	\$124,739,898
\$35,534	\$35,834,868	\$461,245	\$237,754	\$12,322	\$70,403	\$50,290	\$12,639,305	\$65,960,445
\$889,248	\$1,448,690	\$988,249	\$7,319,248	\$1,253	\$1,164,168	\$618,585	\$48,265,639	\$578,843,104
\$102,733	\$0	\$414,437	\$403,811	\$475	\$72,230	\$11,703	\$5,901,795	\$36,828,185
\$87,543	\$1,418,416	\$623,333	\$1,078,432	\$2,521	\$343,926	\$132,425	\$116,434,040	\$184,203,439
\$22,226	\$23,285,452	\$638,276	\$273,809	\$0	\$37,910	\$58,204	\$16,654,619	\$69,642,886

Fig. 6, continued

REAL PROPERTY							
County	Residential	Agricultural	Vacant Lots	Not-For-Profit	Com/Industrial	Ag Improvement	All Other
Lyon	\$117,721,727	\$15,390,873	\$829,680	\$101,754	\$55,423,665	\$3,807,985	\$206,277
Marion	\$44,022,319	\$24,046,474	\$332,153	\$0	\$11,641,855	\$3,282,113	\$159,566
Marshall	\$34,435,947	\$32,651,263	\$132,581	\$52,521	\$11,439,873	\$4,700,316	\$282,223
McPherson	\$156,696,336	\$31,501,368	\$844,591	\$115,967	\$85,403,412	\$4,722,030	\$147,279
Meade	\$11,571,847	\$18,505,332	\$86,812	\$2,448	\$5,657,353	\$1,516,972	\$404,195
Miami	\$224,503,044	\$10,992,003	\$4,941,155	\$116,912	\$36,032,506	\$4,520,039	\$366,942
Mitchell	\$24,514,441	\$21,383,790	\$158,045	\$30,766	\$12,986,086	\$3,221,252	\$23,876
Montgomery	\$104,269,070	\$7,814,649	\$1,166,177	\$216,050	\$99,618,980	\$2,746,826	\$84,339
Morris	\$29,285,560	\$10,675,380	\$96,386	\$19,496	\$4,550,475	\$2,419,812	\$149,553
Morton	\$8,424,284	\$7,424,313	\$92,335	\$0	\$5,547,617	\$322,403	\$39,030
Nemaha	\$40,837,526	\$29,918,586	\$184,790	\$51,601	\$13,298,284	\$6,088,856	\$44,989
Neosho	\$48,876,576	\$9,042,977	\$472,346	\$66,513	\$58,536,789	\$1,747,305	\$26,850
Ness	\$8,802,847	\$12,928,341	\$46,121	\$20,184	\$4,721,218	\$2,700,006	\$15,363
Norton	\$14,499,751	\$14,776,191	\$63,375	\$29,265	\$5,404,807	\$2,460,445	\$0
Osage	\$70,374,348	\$14,282,300	\$978,575	\$52,653	\$11,403,154	\$4,230,308	\$173,465
Osborne	\$8,304,951	\$18,452,499	\$46,185	\$13,681	\$4,093,341	\$1,255,752	\$6,582
Ottawa	\$24,285,166	\$20,686,536	\$196,562	\$4,970	\$2,889,776	\$1,972,483	\$35,682
Pawnee	\$19,785,166	\$21,365,136	\$53,324	\$37,751	\$6,504,145	\$2,427,002	\$0
Phillips	\$13,701,136	\$15,163,074	\$66,489	\$88,739	\$7,221,233	\$2,853,970	\$52,857
Pottawatomie	\$131,711,213	\$20,678,176	\$2,085,901	\$106,130	\$66,142,080	\$3,693,270	\$64,734
Pratt	\$36,634,016	\$20,512,881	\$211,780	\$13,036	\$23,834,906	\$2,500,270	\$68,588
Rawlins	\$7,893,067	\$13,264,692	\$36,498	\$43,872	\$3,059,349	\$2,717,930	\$198,342
Reno	\$248,426,573	\$32,940,648	\$2,712,138	\$329,022	\$125,538,983	\$4,627,608	\$3,768
Republic	\$13,793,895	\$29,425,254	\$76,496	\$22,865	\$4,735,398	\$2,620,786	\$60,645
Rice	\$26,853,341	\$25,389,054	\$134,879	\$19,485	\$8,939,062	\$4,576,161	\$11,265
Riley	\$385,986,573	\$10,660,143	\$3,105,424	\$447,421	\$141,917,645	\$1,802,173	\$129,654
Rooks	\$14,856,122	\$12,456,942	\$69,492	\$14,824	\$5,291,404	\$1,582,456	\$1,342,168
Rush	\$8,478,681	\$12,725,649	\$39,667	\$9,863	\$6,111,702	\$1,630,020	\$14,139
Russell	\$24,864,567	\$13,534,401	\$380,190	\$27,759	\$12,182,280	\$1,896,971	\$129,123
Saline	\$276,982,332	\$20,058,641	\$1,381,777	\$172,749	\$171,583,849	\$5,057,103	\$331,128
Scott	\$19,499,252	\$16,234,431	\$138,209	\$1,057	\$13,441,392	\$2,786,351	\$189,187
Sedgwick	\$2,438,225,249	\$20,779,968	\$33,149,172	\$6,860,480	\$1,379,369,357	\$12,985,723	\$11,328
Seward	\$67,880,861	\$12,569,293	\$474,696	\$164,952	\$63,644,838	\$1,037,852	\$17,880
Shawnee	\$875,890,917	\$11,637,540	\$12,057,759	\$1,841,343	\$406,079,717	\$4,545,132	\$246,288
Sheridan	\$10,336,100	\$18,346,662	\$34,673	\$22,007	\$4,046,596	\$4,177,603	\$165,262
Sherman	\$20,284,629	\$20,248,314	\$385,885	\$51,836	\$15,434,973	\$2,564,990	\$253,774
Smith	\$9,019,848	\$20,943,795	\$37,959	\$3,030	\$3,742,455	\$1,724,417	\$4,011
Stafford	\$13,318,564	\$22,973,674	\$54,492	\$70,676	\$5,253,773	\$2,824,659	\$0
Stanton	\$5,837,850	\$13,996,606	\$67,018	\$5,222	\$4,228,530	\$2,289,705	\$573,993
Stevens	\$17,423,860	\$14,721,865	\$136,784	\$4,216	\$8,179,799	\$1,509,199	\$2,134,666
Sumner	\$85,658,191	\$26,475,897	\$925,226	\$52,250	\$64,382,283	\$3,310,395	\$100,260
Thomas	\$31,479,692	\$22,532,328	\$366,079	\$32,169	\$24,801,822	\$4,910,966	\$220,332
Trego	\$10,423,607	\$10,038,651	\$66,039	\$5,495	\$4,216,675	\$1,621,799	\$28,242
Wabaunsee	\$37,412,683	\$10,823,129	\$258,714	\$4,107	\$3,576,824	\$2,470,222	\$18,177
Wallace	\$4,099,040	\$10,024,383	\$37,259	\$0	\$2,427,342	\$1,299,729	\$486,595
Washington	\$17,713,121	\$29,175,007	\$76,111	\$1,270	\$6,606,192	\$3,756,461	\$41,970
Wichita	\$6,999,919	\$14,435,437	\$30,734	\$0	\$7,551,700	\$1,794,774	\$355,521
Wilson	\$26,814,932	\$11,693,507	\$357,078	\$23,094	\$8,536,983	\$1,931,288	\$338,023
Woodson	\$9,291,943	\$7,613,700	\$80,531	\$16,478	\$1,968,489	\$1,182,865	\$33,786
Wyandotte	\$504,909,126	\$1,078,539	\$15,546,448	\$745,952	\$463,192,460	\$892,513	\$870,174
Kansas	\$15,278,887,378	\$1,700,015,539	\$192,877,293	\$22,580,612	\$7,452,448,194	\$294,362,928	\$25,045,854

PERSONAL PROPERTY							PUBLIC UTILITY	TOTAL ALL PROPERTY
Res. Mobile Homes	Mineral Leasehold	Motor Vehicles	C/I Mach/Equipment	Boat/Marine/Trailer	All Other	Penalty	Total Public Utility	
\$466,662	\$4,522,737	\$1,222,635	\$6,702,670	\$2,996	\$266,831	\$418,925	\$90,926,642	\$298,012,059
\$106,816	\$7,036,246	\$1,499,209	\$1,119,436	\$0	\$215,195	\$468,267	\$27,896,677	\$121,826,326
\$26,988	\$0	\$1,309,989	\$3,320,520	\$1,013	\$123,736	\$32,074	\$41,556,034	\$130,065,078
\$483,761	\$8,600,143	\$2,154,444	\$17,852,985	\$0	\$680,814	\$553,043	\$51,781,282	\$361,537,455
\$56,487	\$19,643,754	\$540,834	\$283,466	\$0	\$299,567	\$64,252	\$54,814,244	\$113,447,563
\$306,571	\$3,527,212	\$2,027,530	\$2,748,208	\$2,660	\$1,432,221	\$625,291	\$53,206,394	\$345,348,688
\$31,455	\$0	\$974,207	\$1,119,139	\$1,211	\$116,657	\$81,932	\$3,473,265	\$68,116,122
\$384,700	\$12,194,877	\$1,415,869	\$13,592,336	\$662	\$616,980	\$942,390	\$48,298,908	\$293,362,813
\$78,409	\$1,738,556	\$865,583	\$678,796	\$2,559	\$198,271	\$92,285	\$15,826,242	\$66,677,363
\$139,978	\$64,036,112	\$207,015	\$715,928	\$0	\$207,976	\$149,263	\$28,531,991	\$115,838,245
\$48,556	\$2,030,208	\$1,447,320	\$2,104,755	\$0	\$85,148	\$24,269	\$33,794,824	\$129,959,712
\$185,719	\$13,277,887	\$1,099,880	\$2,810,598	\$20,131	\$388,837	\$112,133	\$12,436,000	\$149,100,541
\$18,450	\$71,231,897	\$1,269,498	\$225,580	\$0	\$43,267	\$120,396	\$6,779,708	\$108,922,876
\$34,088	\$8,823,465	\$1,218,368	\$686,446	\$0	\$166,155	\$21,765	\$5,164,285	\$53,348,406
\$679,695	\$70,304	\$632,553	\$908,535	\$52,028	\$350,198	\$155,194	\$23,482,697	\$127,826,007
\$13,222	\$4,748,464	\$908,273	\$484,282	\$0	\$126,844	\$56,519	\$4,509,979	\$43,020,574
\$305,904	\$0	\$699,444	\$398,533	\$375	\$139,851	\$82,893	\$14,574,234	\$66,272,409
\$55,233	\$7,804,462	\$847,754	\$280,488	\$360	\$89,237	\$25,766	\$13,534,227	\$72,810,051
\$14,391	\$8,581,673	\$1,215,765	\$1,174,690	\$0	\$84,554	\$24,579	\$4,634,667	\$54,877,817
\$961,646	\$17,641	\$1,760,620	\$5,242,217	\$25,308	\$38,465	\$186,347	\$255,459,319	\$488,173,067
\$303,034	\$13,567,704	\$1,247,752	\$1,521,627	\$4,827	\$106,236	\$112,655	\$55,170,485	\$155,809,797
\$42,930	\$28,460,334	\$568,391	\$209,478	\$0	\$31,141	\$6,822	\$5,469,556	\$62,002,402
\$1,092,586	\$23,482,757	\$2,789,427	\$16,044,382	\$0	\$1,169,666	\$1,433,503	\$92,012,323	\$552,648,384
\$47,636	\$0	\$1,287,675	\$496,963	\$1,141	\$151,036	\$67,761	\$5,010,179	\$57,797,730
\$143,239	\$22,833,950	\$1,017,980	\$1,907,958	\$903	\$125,062	\$95,434	\$46,707,042	\$138,754,815
\$2,587,878	\$198,082	\$737,832	\$5,992,030	\$0	\$594,576	\$142,808	\$26,314,951	\$580,617,190
\$9,358	\$54,286,375	\$472,725	\$512,031	\$591	\$1,513,381	\$122,211	\$5,362,125	\$97,892,205
\$322	\$12,940,267	\$287,099	\$1,980,327	\$0	\$74,761	\$164,803	\$5,460,661	\$49,917,961
\$31,055	\$60,073,195	\$540,192	\$2,814,809	\$4,060	\$250,150	\$118,272	\$9,628,162	\$126,475,186
\$1,122,409	\$2,062,074	\$1,501,806	\$20,715,830	\$1,748	\$1,095,129	\$437,037	\$37,629,493	\$540,133,105
\$101,069	\$26,703,280	\$1,094,573	\$609,017	\$0	\$304,738	\$30,604	\$19,383,602	\$100,516,762
\$10,065,335	\$6,768,744	\$6,714,963	\$239,422,014	\$192	\$5,160,635	\$5,411,759	\$189,054,198	\$4,353,979,117
\$1,384,585	\$59,802,449	\$1,339,876	\$3,023,928	\$1,859	\$1,367,461	\$1,891,493	\$40,895,686	\$255,497,709
\$3,321,605	\$0	\$323,789	\$44,318,406	\$23,492	\$3,776,212	\$2,027,698	\$170,169,760	\$1,536,259,658
\$86,031	\$11,036,476	\$967,653	\$231,392	\$48	\$125,438	\$44,169	\$3,554,720	\$53,174,830
\$56,016	\$1,717,864	\$669,227	\$1,936,323	\$659	\$295,415	\$24,108	\$15,780,615	\$79,704,628
\$17,524	\$0	\$883,627	\$337,228	\$263	\$113,424	\$19,938	\$3,325,639	\$40,173,158
\$35,985	\$34,735,256	\$987,582	\$298,020	\$0	\$128,784	\$79,262	\$14,352,935	\$95,113,662
\$249,263	\$46,051,909	\$304,723	\$304,476	\$0	\$172,083	\$44,296	\$5,096,140	\$79,221,814
\$766,381	\$135,832,781	\$798,141	\$928,474	\$24,769	\$383,130	\$50,771	\$23,864,035	\$206,758,871
\$567,873	\$18,081,701	\$1,549,027	\$4,905,883	\$2,985	\$593,913	\$451,258	\$31,194,077	\$238,251,219
\$158,743	\$9,081,888	\$1,517,859	\$1,761,742	\$0	\$354,915	\$120,980	\$13,427,392	\$110,766,907
\$23,218	\$34,381,288	\$636,957	\$255,441	\$0	\$83,910	\$30,749	\$9,516,313	\$71,328,384
\$82,443	\$1,013,871	\$408,810	\$925,101	\$75	\$117,164	\$52,339	\$18,980,672	\$76,144,331
\$18,839	\$7,215,894	\$436,052	\$145,629	\$1,463	\$61,338	\$3,536	\$12,655,870	\$38,912,969
\$8,979	\$0	\$977,313	\$487,097	\$0	\$175,942	\$18,125	\$16,651,405	\$75,688,993
\$33,345	\$4,187,460	\$830,293	\$699,328	\$999	\$111,386	\$18,485	\$2,964,461	\$40,013,842
\$220,290	\$11,608,877	\$587,699	\$1,916,646	\$35,066	\$280,762	\$263,588	\$17,989,778	\$82,597,611
\$22,506	\$8,797,918	\$388,444	\$219,092	\$167	\$98,504	\$218,093	\$6,757,823	\$36,690,339
\$3,341,642	\$0	\$491,799	\$65,538,823	\$2,344	\$785,760	\$1,423,947	\$74,586,821	\$1,133,406,348
\$55,904,804	\$2,112,031,596	\$104,968,662	\$751,645,442	\$4,054,047	\$50,978,132	\$33,279,222	\$3,737,175,925	\$31,816,255,628

As seen in **Figure 6**, property is broadly organized into three categories: real, personal, and public utilities. Within the real and personal categories are numerous subcategories that most people think of when they consider property types. Most land classifications are real property (residential, commercial/industrial, agricultural, etc.) whereas personal property tends to be other owned types of property (mineral leaseholds, motor vehicles, boats, etc.).

Figure 7 is a pie chart that lists the most significant of the subcategories (the less sizable categories were combined to reduce the number of pie slices to consider). Statewide, residential property makes up the largest source of assessed valuation, at 48%, followed by commercial/industrial property at 23% and public utilities at 12%.

Another way to consider this information is to look at it mapped. **Figure 8** (*on next page*) is a map of Kansas that is color-coded by whatever assessed valuation classification is the largest share of the county's total.

With ongoing concerns about property tax rates, oftentimes the group cited as highly concerned are residential homeowners. A key reason why the property tax burden on homeowners has increased stems in large part from the fact that the share of total assessed valuation coming from residential property has been increasing. Looking back at the Kansas Department of Revenue's Statistical Report of Property Assessment and Taxation for 2004, residential real property was 45.06% (versus the 48.02% of 2014). Go back to their data for 1994, and residential real property was only 34.75% of

FIGURE 7.7

Statewide, residential property makes up the largest source of assessed valuation.

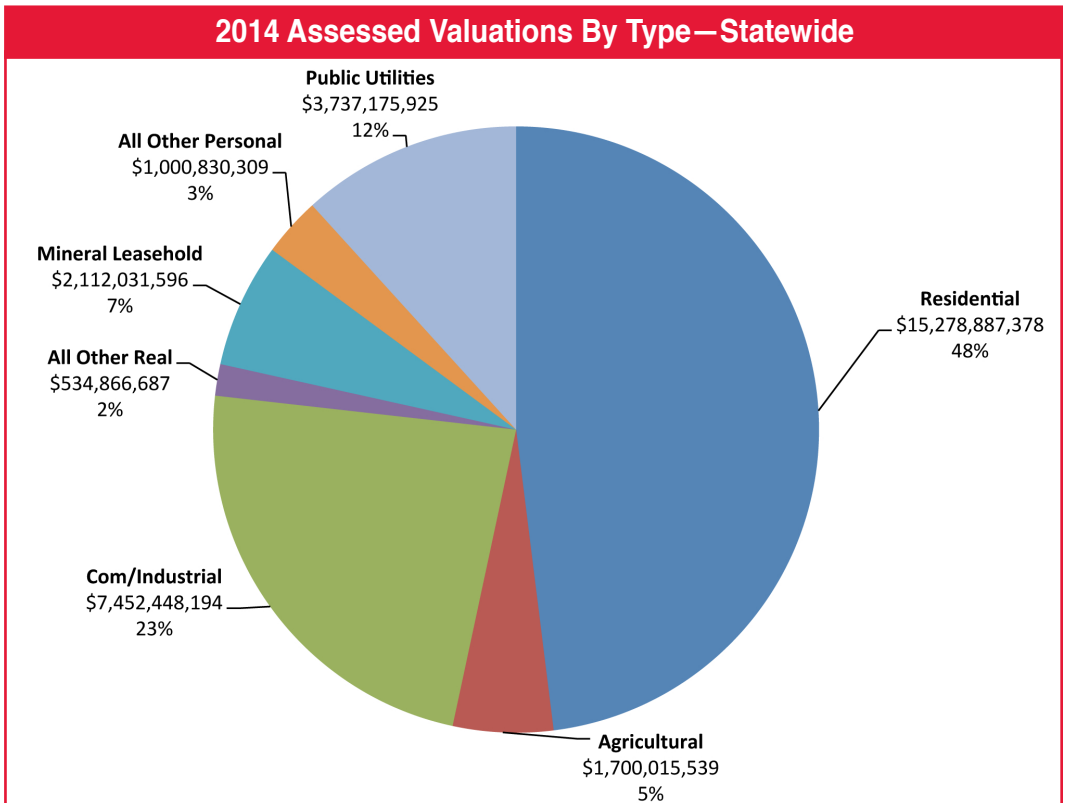
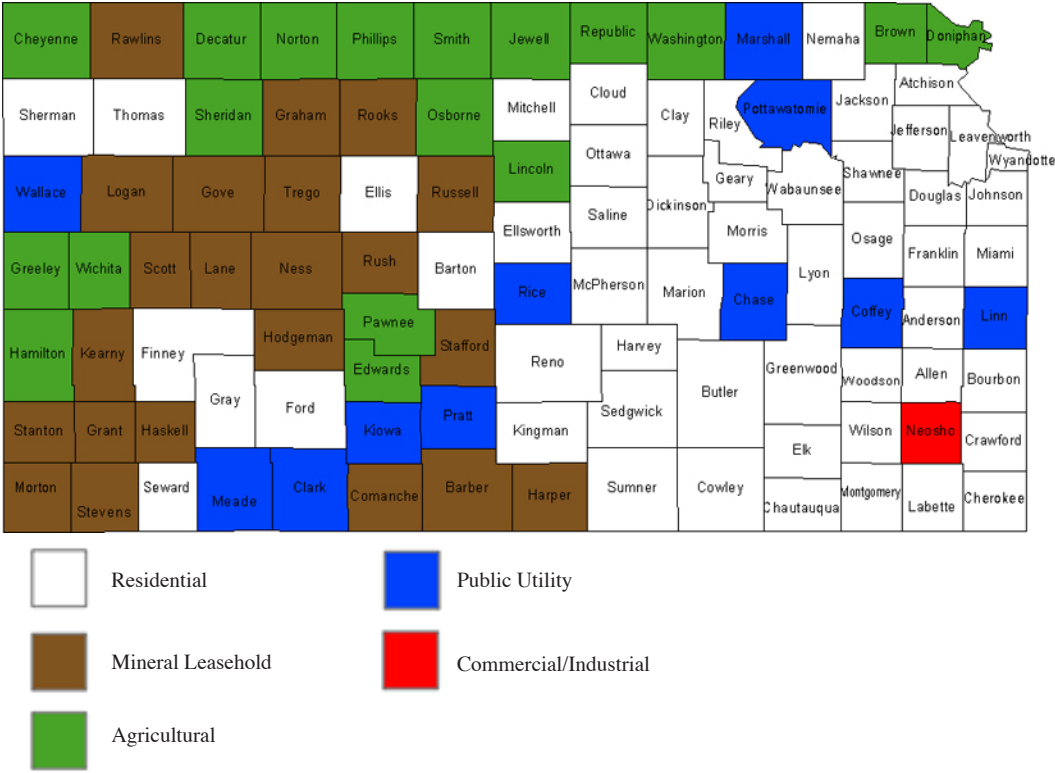


FIGURE 8.⁸



The share of total assessed valuation coming from residential property has been increasing.

all assessed valuation. As the state has granted more and more property tax exemptions over time, the percentage of total assessed valuation has shifted more and more to homeowners. When comparing all this information, particularly the property tax levies themselves, it is important to remember that local conditions vary, often dramatically, on a county-by-county basis. For example, some counties are able to rely on other revenue streams (such as a sales tax), whereas others are forced by local conditions to depend more heavily on the property tax. Also, expenses vary significantly from county to county depending on if a county government is expected to be more of a full-service provider versus another area that may see more involvement from cities or the private sector. All facets must be factored in to create a proper, comparative portrait of Kansas' counties.

- 1 Population data is the 2015 Certified Population from the Kansas Division of the Budget. Land Area data is from the 2010 U.S. Census.
- 2 Valuation data self-reported by Kansas' counties via their mill levy sheets (various years).
- 3 *Ibid.*
- 4 Valuation and Levy Rates were self-reported by Kansas' counties via the 2015 mill levy sheets. Tax rates were obtained from the 2016 county budgets submitted for each county. Population information used to calculate per capita rates is the 2015 Certified Population from the Kansas Division of the Budget.
- 5 Levy rates self-reported by Kansas' counties via their 2015 mill levy sheets.
- 6 Assessed valuation figures from "Valuations and Tax Comparisons for 2013 and 2014," Statistical Report of Property Assessment and Taxation, Kansas Department of Revenue Division of Property Valuation.
- 7 *Ibid.*
- 8 *Ibid.*

The KAC extends its thanks to those who assisted in the gathering of this data, particularly the county clerks, county finance directors, and the Division of Property Valuation. Their aid, and continuing aid, in accumulating and assembling information is what makes tools like this possible. The KAC is very appreciative for all the valuation forms and county budgets that are sent to our offices.

Any questions about this report should be directed to Dennis Kriesel, either through our office phone/fax or via email at: kriesel@kansascounties.org

**Demographic
& Taxation Report**

