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# DEPARTMENT OFFICIALS JANUARY 2020

Mark A. Burghart Secretary of Revenue

## **SECRETARIAT STAFF**

#### Chief of Staff

Mark Beshears

## **Legal Services**

David Clauser, General Counsel

Office of Special Investigations

Joanna Labastida, Director

# Office of Financial Management and Audit Services

Kris Holm, CFO & Director of Audit Services

## Office of Research and Analysis

Kathleen Smith, Director

## **Information Services**

Andy Sandberg, Chief Information Officer

## **Public Information Officer**

Zach Fletcher

## **Legislative Liaison**

Ethan Spurling

## **DIVISIONS AND SUPPORTING BUREAUS**

## **Division of Alcoholic Beverage Control**

Debbi Beavers, Director Bart Branyon, Chief Enforcement Officer Audra Shughart, Licensing Manager

## **Division of Tax Operations**

Steve Stotts, Director

## **Business Support Services**

Andy Coultis, Business Support Senior Manager

### **Customer Relations**

John Peterson, Customer Relations Senior Manager

## **Financial & Document Management**

Monica Becker, Financial & Document Management Senior Manager

#### **Revenue Recovery**

Dedra Platt, Revenue Recovery Senior Manager

## **Division of Property Valuation**

David Harper, Director Roger Hamm, Deputy Director

## **Division of Vehicles**

David Harper, Director

Deann Williams, Deputy Director

## Vehicle Services Senior Manager

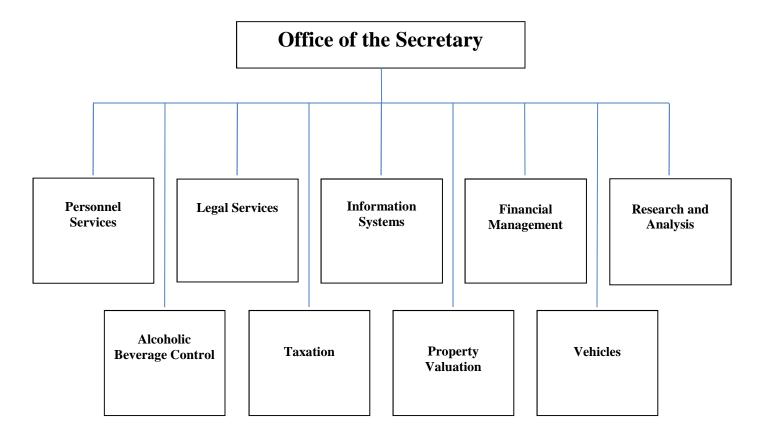
LeeAnn Phelps, Titles & Registrations, Dealers Licensing and E-Lien **Driver Services Senior Manager** 

Kent Selk, Drivers Solutions, Driver Licensing and CDL

# KANSAS DEPARTMENT OF REVENUE

# **ORGANIZATION CHART**

**FISCAL YEAR 2019/2020** 



## Selected Kansas Department of Revenue Telephone and FAX Numbers

Collections	Alcoholic Beverage Control	(785) 206-	7015	Information - Department of Revenue	(785) 206-	3000
Human Resources   785, 296   287   Property Valuation Division   785, 296   367   Cigarette and Tobacco Products   785, 368   8221   Property Valuation Division   785, 296   3682   Commercial Vehicle Central Permit   785, 368   6301   Taxation   785, 296   3682   Products   785, 296   3682   Property Advocate   785, 296   3682   Products   785, 296   3683   Proventices Examination   785, 296   3683   Proventices Examination   785, 296   3683   Proventices Examination   Proventices Examination   785, 296   3683   Proventices Examination   Proventices Examination   Proventices Examination   Proventices Examination   Proventices   Proventices Examination   Proventices   Proventices Examination   Proventices	<del>-</del>			-		
Property Valuation Division				_		
Secretary of Revenue's Office   785, 296, 601   Taxation   785, 368, 602   Taxation   785, 368, 602   Taxation   785, 368, 8222   Vehicles   785, 296, 3601   Dealer Licensing   785, 296, 368, 368   Driver License Examination   785, 296, 368, 368   Driver License Examination   785, 296, 368, 368   Driver License Examination   785, 296, 367   Driver Dictions Examination   785, 296, 367   Driver Dictions   785, 296, 368   S22, 368, 368, 368, 368, 368, 368, 368, 368		` '			` ′	
Taxation         (785) 368.         8222 by Chicles         Corporate Income Tax         (785) 296.         820.         Responsing         (785) 296.         386.         396.         822.         Control Learning         (785) 296.         386.         396.						
Vehicles	-					
Taxpayer Advocate						
Taxpayer Advocate         (785) 296   2478         Uriver License Examination, Burlingame Driver Medical/Vision         (785) 368   8971           For registration to remit taxes:         Driver Solutions         (785) 368   8971           Sales, Use, Excise, Withholding         (785) 368   8222         Electronic Filing Envir Surcharge & Solvent Fee (785) 368   8222           Billing and tax inquiries:         8   222   Electronic Filing   Extra tex (785) 368   8222         Extate Tax.         (785) 368   8222           Taxpayer Assistance Center for Topeka (785) 368   8222         Fed State Discovery         (785) 368   8222           For audit inquiries:         (785) 368   8222         Food Sales Tax Refund Unit         (785) 368   8222           For legal inquiries:         (785) 296   2381         Individual Income Estimated Tax         (785) 368   8222           For legal inquiries:         (785) 296   2381         Individual Income Estimated Tax         (785) 368   8222           For revenue collection statistical inquiries:         (785) 296   2381         Liquor Enforcement Tax         (785) 368   8222           For revenue collection statistical inquiries:         (785) 296   2381         Liquor Enforcement Tax         (785) 368   8222           For revenue collection statistical inquiries:         (785) 296   2381         Liquor Enforcement Tax         (785) 368   8222           Office of Research and Analysis         (785	Venicles	(783) 290-	3001			
Driver Medical/Vision	Taypayar Advocata	(785) 206	2473			
Driver Solutions	Taxpayer Advocate	(783) 270-	2473	<del>_</del>		
For registration to remit taxes:   Sales, Use, Excise, Withholding   (785) 368   8222   Electronic Filing   (785) 266   6993   6994   6993   6994   6993   6994   6994   6994   6995   6994   6995   6994   6995   6994   6995   6994   6995   6994   6995						
Sales, Use, Excise, Withholding         (785) 368-8 222         Electronic Filing         (785) 368-6 222         Environmental Assurance Fee         (785) 368-8 222         Environmental Assurance Fee         (785) 368-8 222         Environmental Assurance Fee         (785) 368-8 222         Estate Tax         (785) 368-8 222         Environmental Assurance Fee         (785) 368-8 222         Eventual Fee Michigan Michi	For registration to remit toyes:					
Environmental Assurance Fee		(795) 269	9222		` '	
Billing and tax inquiries:         Estate Tax         (785) 368-8222         28221           Taxpayer Assistance Center for Topeka Refund Information Line         (785) 368-8222         Fed/State Discovery         (785) 368-8222           For audit inquiries:         (785) 268-719         Food Sales Tax Refund Unit         (785) 368-8222           Audit Services Bureau         (785) 296-719         Homestead Tax Refund Unit         (785) 368-8222           For legal inquiries:         Individual Income Estimated Tax         (785) 368-8222           Legal Services Bureau         (785) 296-9         2381         Liquor Enforcement Tax         (785) 368-8222           For revenue collection statistical inquiries:         Individual Income Tax         (785) 368-8222         8222           For revenue collection statistical inquiries:         Individual Income Tax         (785) 368-8222         8222           Office of Research and Analysis         (785) 296-9         2381         Liquor Drink Tax         (785) 368-8222         8222           Office of Research and Analysis         (785) 296-9         3082         Motor Fuel Taxes         (785) 368-8222         8222           Office of Research and Analysis         (785) 296-9         3082         Motor Fuel Taxes         (785) 368-8222           Office of Research and Analysis         (785) 296-9         3082	Sales, Ose, Excise, Withholding	(703) 300-	0222	——————————————————————————————————————		
Taxpayer Assistance Center for Topeka         (785) 368- 8222         Refund Information Line         (785) 368- 8222         Fiduciary         (785) 368- 8222         2822           For audit inquiries:         I(800) 894- 818         Homestead Tax Refund Unit         (785) 368- 8222         8222           For audit inquiries:         I Homestead Tax Refund Unit         (785) 368- 8222         8222           For legal inquiries:         I Individual Income Estimated Tax         (785) 368- 8222           Legal Services Bureau         (785) 296- 2381         Liquor Drink Tax         (785) 368- 8222           For revenue collection statistical inquiries:         (785) 296- 2381         Liquor Drink Tax         (785) 368- 8222           Office of Research and Analysis         (785) 296- 3082         Mineral Taxes         (785) 368- 8222           Office of Research and Analysis         (785) 296- 3082         Mineral Taxes         (785) 368- 8222           Office of Research and Analysis         (785) 296- 3082         More Fuel Taxes         (785) 368- 8222           Office of Research and Analysis         (785) 296- 3082         More Fuel Taxes         (785) 368- 8222           Office of Research and Analysis         (785) 296- 3082         More Fuel Taxes         (785) 368- 8222           Office of Research and Malysis         (785) 296- 3082         More Fuel Taxes	Dilling and tax inquiries					
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For revenue collection statistical inquiries:	Legal Services Bureau	(785) 296-	2381			
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Commercial Motor Veh Office (CMVO)         (785) 296-         6548         Human Resources         (785) 296-         1107           Commercial Vehicle Central Permit         (785) 296-         6558         Kansas City Metropolitan Asssistance Center         (913) 631-         6215           Customer Relations-Business Segment         (785) 296-         2073         Mineral Tax/Motor Fuel Tax         (785) 296-         4993           Customer Relations-Liquor/Misc Tax         (785) 296-         4993         Policy and Research         (785) 296-         7928           Customer Relations-Corporate         (785) 296-         2644         Property Valuation Division         (785) 296-         2320           Customer Relations-IFTA/Motor Fuel Ref         (785) 296-         2703         Secretary of Revenue & Secretariat         (785) 368-         8392           Customer Relations-Motor Fuel         (785) 296-         4993         Taxation, Director's Office         (785) 296-         2703           Customer Relations-Wage Earner         (785) 296-         8989         Taxpayer Assistance         (785) 291-         3614           Driver Solutions         (785) 296-         6851         Titles and Registration         (785) 296-         2383           Driver License: Mission         (785) 296-         0691         Wichita Audit Office			0531			
Commercial Vehicle Central Permit         (785) 296- 6558         Kansas City Metropolitan Asssistance Center         (913) 631- 6215           Customer Relations-Business Segment         (785) 296- 2073         Mineral Tax/Motor Fuel Tax         (785) 296- 4993           Customer Relations-Liquor/Misc Tax         (785) 296- 4993         Policy and Research         (785) 296- 7928           Customer Relations-Corporate         (785) 296- 2644         Property Valuation Division         (785) 296- 2320           Customer Relations-IFTA/Motor Fuel Ref         (785) 296- 2703         Secretary of Revenue & Secretariat         (785) 368- 8392           Customer Relations-Motor Fuel         (785) 296- 4993         Taxation, Director's Office         (785) 296- 2703           Customer Relations-Wage Earner         (785) 296- 8989         Taxpayer Assistance         (785) 291- 3614           Driver Solutions         (785) 296- 6851         Titles and Registration         (785) 296- 2383           Driver License: Mission         (785) 432- 0199         Wichita Assistance Center         (855) 489- 5669           Driver License: Topeka, Docking         (785) 296- 0691         Wichita Audit Office         (316) 337- 6162						
Customer Relations-Business Segment         (785) 296- 2073         Mineral Tax/Motor Fuel Tax         (785) 296- 4993           Customer Relations-Liquor/Misc Tax         (785) 296- 4993         Policy and Research         (785) 296- 7928           Customer Relations-Corporate         (785) 296- 2644         Property Valuation Division         (785) 296- 2320           Customer Relations-IFTA/Motor Fuel Ref         (785) 296- 2703         Secretary of Revenue & Secretariat         (785) 368- 8392           Customer Relations-Motor Fuel         (785) 296- 4993         Taxation, Director's Office         (785) 296- 2703           Customer Relations-Wage Earner         (785) 296- 8989         Taxpayer Assistance         (785) 291- 3614           Driver Solutions         (785) 296- 6851         Titles and Registration         (785) 296- 2383           Driver License: Mission         (785) 432- 0199         Wichita Assistance Center         (855) 489- 5669           Driver License: Topeka, Docking         (785) 296- 0691         Wichita Audit Office         (316) 337- 6162						
Customer Relations-Liquor/Misc Tax         (785) 296- 4993         Policy and Research         (785) 296- 7928           Customer Relations-Corporate         (785) 296- 2644         Property Valuation Division         (785) 296- 2320           Customer Relations-IFTA/Motor Fuel Ref         (785) 296- 2703         Secretary of Revenue & Secretariat         (785) 368- 8392           Customer Relations-Motor Fuel         (785) 296- 4993         Taxation, Director's Office         (785) 296- 2703           Customer Relations-Wage Earner         (785) 296- 8989         Taxpayer Assistance         (785) 291- 3614           Driver Solutions         (785) 296- 6851         Titles and Registration         (785) 296- 2383           Driver License: Mission         (785) 432- 0199         Wichita Assistance Center         (855) 489- 5669           Driver License: Topeka, Docking         (785) 296- 0691         Wichita Audit Office         (316) 337- 6162						
Customer Relations-Corporate         (785) 296- 2644         Property Valuation Division         (785) 296- 2320           Customer Relations-IFTA/Motor Fuel Ref         (785) 296- 2703         Secretary of Revenue & Secretariat         (785) 368- 8392           Customer Relations-Motor Fuel         (785) 296- 4993         Taxation, Director's Office         (785) 296- 2703           Customer Relations-Wage Earner         (785) 296- 8989         Taxpayer Assistance         (785) 291- 3614           Driver Solutions         (785) 296- 6851         Titles and Registration         (785) 296- 2383           Driver License: Mission         (785) 432- 0199         Wichita Assistance Center         (855) 489- 5669           Driver License: Topeka, Docking         (785) 296- 0691         Wichita Audit Office         (316) 337- 6162	_					
Customer Relations-IFTA/Motor Fuel Ref         (785) 296-         2703         Secretary of Revenue & Secretariat         (785) 368-         8392           Customer Relations-Motor Fuel         (785) 296-         4993         Taxation, Director's Office         (785) 296-         2703           Customer Relations-Wage Earner         (785) 296-         8989         Taxpayer Assistance         (785) 291-         3614           Driver Solutions         (785) 296-         6851         Titles and Registration         (785) 296-         2383           Driver License: Mission         (785) 432-         0199         Wichita Assistance Center         (855) 489-         5669           Driver License: Topeka, Docking         (785) 296-         0691         Wichita Audit Office         (316) 337-         6162	-			-		
Customer Relations-Motor Fuel       (785) 296- 4993       Taxation, Director's Office       (785) 296- 2703         Customer Relations-Wage Earner       (785) 296- 8989       Taxpayer Assistance       (785) 291- 3614         Driver Solutions       (785) 296- 6851       Titles and Registration       (785) 296- 2383         Driver License: Mission       (785) 432- 0199       Wichita Assistance Center       (855) 489- 5669         Driver License: Topeka, Docking       (785) 296- 0691       Wichita Audit Office       (316) 337- 6162	-					
Customer Relations-Wage Earner       (785) 296- 8989       Taxpayer Assistance       (785) 291- 3614         Driver Solutions       (785) 296- 6851       Titles and Registration       (785) 296- 2383         Driver License: Mission       (785) 432- 0199       Wichita Assistance Center       (855) 489- 5669         Driver License: Topeka, Docking       (785) 296- 0691       Wichita Audit Office       (316) 337- 6162	Customer Relations-IFTA/Motor Fuel Ref	(785) 296-	2703	Secretary of Revenue & Secretariat	(785) 368-	8392
Driver Solutions         (785) 296- 6851         Titles and Registration         (785) 296- 2383           Driver License: Mission         (785) 432- 0199         Wichita Assistance Center         (855) 489- 5669           Driver License: Topeka, Docking         (785) 296- 0691         Wichita Audit Office         (316) 337- 6162	Customer Relations-Motor Fuel	(785) 296-	4993	Taxation, Director's Office	(785) 296-	2703
Driver Solutions         (785) 296- 6851         Titles and Registration         (785) 296- 2383           Driver License: Mission         (785) 432- 0199         Wichita Assistance Center         (855) 489- 5669           Driver License: Topeka, Docking         (785) 296- 0691         Wichita Audit Office         (316) 337- 6162	Customer Relations-Wage Earner	(785) 296-	8989	Taxpayer Assistance	(785) 291-	3614
Driver License: Mission         (785) 432-         0199         Wichita Assistance Center         (855) 489-         5669           Driver License: Topeka, Docking         (785) 296-         0691         Wichita Audit Office         (316) 337-         6162	_	(785) 296-	6851	* *	(785) 296-	2383
Driver License: Topeka, Docking (785) 296- 0691 Wichita Audit Office (316) 337- 6162	Driver License: Mission		0199		(855) 489-	5669
	Driver License: Topeka, Docking		0691			
	Driver License: Topeka, Burlingame	(785) 296-				

# Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2019

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel (Gasoline) Per Gallon
Colorado	\$0.08	\$0.28	\$0.84	\$0.2200
Iowa	\$0.19	\$1.75	\$1.36	\$0.3050
Kansas	\$0.18	\$0.30	\$1.29	\$0.2503
Missouri	\$0.06	\$0.42	\$0.17	\$0.1740
Nebraska	\$0.31	\$0.95	\$0.64	\$0.3050
Oklahoma	\$0.40	\$0.72	\$2.03	\$0.2000

Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes.

Source: Federation of Tax Administrators January 2019

# **Comparison of Kansas and Selected States, Personal Income**

Per Capita Perso	Per Capita Personal Income Descending									
						2016-17	Rank	Rank		
	2013	<u>2014</u>	<u>2015</u>	<u>2016</u>	2017	% change	<u>2016</u>	2017		
Colorado	\$47,298	\$50,700	\$52,133	\$52,262	\$55,335	5.9%	1	1		
Iowa	\$43,472	\$44,799	\$46,224	\$46,431	\$47,458	2.2%	4	4		
Kansas	\$45,958	\$46,874	\$47,386	\$47,510	\$48,869	2.9%	3	3		
Missouri	\$40,324	\$41,775	\$43,096	\$44,336	\$45,744	3.2%	5	5		
Nebraska	\$46,592	\$48,948	\$50,588	\$49,703	\$50,663	1.9%	2	2		
Oklahoma	\$43,097	\$45,540	\$44,245	\$41,871	\$43,634	4.2%	6	6		
United States	\$44,851	\$47,058	\$48,978	\$49,870	\$51,885	4.0%				
Per Capita Disposable Personal Income Descending										
						2016-17	Rank	Rank		
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	% change	<u>2016</u>	<u>2017</u>		
Colorado	\$41,578	\$44,493	\$45,521	\$45,492	\$48,341	6.3%	1	1		
Iowa	\$38,967	\$40,183	\$41,309	\$41,461	\$42,304	2.0%	4	4		
Kansas	\$41,232	\$42,067	\$42,489	\$42,636	\$43,627	2.3%	3	3		
Missouri	\$36,090	\$37,341	\$38,286	\$39,422	\$40,653	3.1%	5	5		
Nebraska	\$41,841	\$43,876	\$45,386	\$44,517	\$45,321	1.8%	2	2		
Oklahoma	\$39,041	\$41,279	\$39,991	\$37,891	\$39,471	4.2%	6	6		
United States	\$39,554	\$41,460	\$42,941	\$43,821	\$45,598	4.1%				
Disposable Perso	onal Income	as Percent of	f Personal Ir	acome						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>					
Colorado	87.9%	87.8%	87.3%	87.0%	87.4%					
Iowa	89.6%	89.7%	89.4%	89.3%	89.1%	_				
Kansas	89.7%	89.7%	89.7%	89.7%	89.3%	_				
Missouri	89.5%	89.4%	88.8%	88.9%	88.9%					
Nebraska	89.8%	89.6%	89.7%	89.6%	89.5%					
Oklahoma	90.6%	90.6%	90.4%	90.5%	90.5%					

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, www.bea.gov

88.1%

87.7%

87.9%

87.9%

88.2%

United States

## Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2017

	Tax	Number	Taxable Income Brackets		P	ersonal Exer	nptions	Standard Deductions	
	Rates Range	of Brackets	Lowest	Highest	Single	Married	Dependents	S	M/J
Colorado	4.63%	1	Flat	Rate	\$4,050	\$8,100	\$4,050	\$6,350	\$12,700
Iowa	0.36%-8.98%	9	\$1,573	\$70,785	\$40	\$80	\$40	\$2,000	\$4,920
Kansas	2.9%-5.2%	3	# \$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,000	\$7,500
Missouri	1.5%-6.0%	10	\$1,000	\$9,001	\$2,100	\$4,200	\$1,200	\$6,350	\$12,700
Nebraska	2.46%-6.84%	4	\$3,090	\$29,830	\$132	\$264	\$132	\$6,350	\$12,700
Oklahoma	0.5%-5.00%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700

#### General Notes:

Colorado - Uses the personal exemption amount provided in the federal Internal Revenue Code. Uses the federal standard deduction.

Iowa - The personal exemption takes the form of a tax credit instead of a deduction and is indexed to the rate of inflation.

Kansas - For joint returns, taxes are twice the tax on half the couple's income.

Missouri - Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation. Uses the federal standard deduction. Nebraska - For joint returns, taxes are twice the tax on half the couple's income. The personal exemption takes the form of a tax credit instead of a deduction. Uses the federal standard deduction.

Oklahoma - The income brackets reported are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$12,200. Uses the federal standard deduction.

Source: State Individual Income Taxes, Federation of State Tax Administrators. Standard Deduction data from individual state websites.

# Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2018.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	activities in the regular		Abides by MTC and MO regulations	No definition	NA
Tax Base nonbusiness income	UDITPA definitions	See Iowa Code §422.32(1)(i)	Any income other than business income.	Any income other than business income.	No definition	NA
Is there a minimum tax?	No	Yes	No	No	No	No
Does state computation of taxable net income start with an amount from Federal Form 1120?	Yes, starts with taxable income (Line 30).	Yes, the federal net operating loss deduction (Line 29(a)) is not deductible on the Iowa return.	income (Line 30)	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income before NOL and special deductions (Line 28).
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	Normal tax at 4%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2019 Multistate Corporate Tax Guide, Volume I

## Comparison of Kansas and Selected States, Sales Tax Comparison

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2018.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma	
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	4.5%	
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes	
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes	
Filing Period	Monthly:Tax Liability>=\$300/mo Quarterly:Tax Liability<\$300/mo Annually:Tax Liability<\$15/mo	Monthly:Tax due>\$500/mo Quarterly:Tax due=\$120 and \$6,000/yr Annually:Tax Liability<\$120/yr	Monthly:Tax Liability \$4,000.01 to \$40,000/year (more than \$40,000/yr prepaid monthly) Quarterly:Tax Liability \$400.01 - \$4,000 of tax/year Annually:Tax Liability \$400 or less/yr	Monthly:Tax Liability>=\$500 sales tax/mo Quarterly:Tax Liability <\$500 sales tax/mo Annually:Tax Liability<\$45 sales tax/qtr	Monthly:Tax Liability>\$3,000/yr Quarterly:Tax Liability=\$900-\$3,000/yr Annually:<\$900 sales/yr	Monthly:Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year Semi-monthly:>\$25,000 in sales tax liability Twice a year: \$50/mo in tax liability	
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes	
Percent or range of rates for local sales tax	see http://www.colorado.gov/c ms/forms/dor- tax/dr1002pdf	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	2% - 5%	
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, community improvement and transportation development districts	city, county, special districts	city, county	city, county, transportation and hospital authorities	

Source: 2019 Multistate Corporate Tax Guide, Volume II

## **Selected Kansas Tax Rates with Statutory Citation**

Science Runsus Tux Runes with Statute		K.S.A.:
Bingo Tax		
Bingo faces \$0.002		
Bingo instant (pull-tabs) 1.00%		
Bingo cards 3.00%	A #21	75-5176
Car Line Tax/gross earnings	2.5%	79-907
9	ge of 20 - \$1.29; Package of 25 - \$1.61  per milliliter of consumable material for electronic cigarettes	79-3310 79-3399
Corporation Tax total taxable incom	· · ·	79-3399
corporation 1ax total taxable incom	(TY 11 and thereafter)	79-32,110
Drycleaning	(11 11 and dicreater)	
Environmental Surcharge/gross receipts	2.5%	65-34,150
Solvent Fee (chlorinated)/gallon	\$5.50	65-34,150
Solvent Fee (non-chlorinated)/gallon	\$0.55	65-34-151
Drug Stamp Tax		79-5202
Marijuana: Processed - \$2.50 per gram or portion of gram	Controlled Substance:	
Wet Plant - Dry Plant -  Solution 1	Cont. Substance/50 dose unit or portion of unit-  S2,000/50 dose unit or portion of unit	
Environ. Fee/gallon petroleum product	\$0.01 each of two funds has maximum and minimum limits	65-34,117
Individual Income Tax	Tax Year 17 Tax Year 18 and all tax years thereafter	
	Tax Rates, Resident, married, joint  Tax Rates, Resident, married, joint	
	taxable income =< \$30,000 @ 2.9% taxable income =< \$30,000 @ 3.1%	
	$taxable\ income > \$30,000\ but = <\$60,000\ @\ \$870 + 4.9\% > \$30,000 \qquad taxable\ income > \$30,000\ but = <\$60,000\ but = <\$60,$	@ \$930 + 5.25% > \$30,000
	taxable income > \$60,000 \$2,340 + 5.2% > \$60,000 taxable income > \$60,000 \$2,505 + 5.7% >	\$60,000
	Tax Rates, Resident, others  Tax Rates, Resident, others	
	taxable income =< \$15,000 @ 2.9% taxable income =< \$15,000 @ 3.1%	
	taxable income $> \$15,000$ but $= < \$30,000 @ \$435 + 4.9\% > \$15,000$ taxable income $= \$15,000$ but $= < \$30,000 @ \$435 + 4.9\% > \$15,000$ taxable income $= \$30,000 \$1,170 + 5.2\% > \$30,000$ taxable income $= \$30,000 \$1,252.50 + 5.7\%$	
Liquor Gallonage Tax	шашы пеоне / фэодоо ф1,110 / 512/0 / фэодоо шашы пеоне / фэодоо ф1,232/30 Т 3.7.	450,000
Strong Beer and CMB/gallon	\$0.18	41-501
Alcohol & Sprits/gallon	\$2.50	41-501
Light Wine/gallon	\$0.30	41-501
Fortified Wine/gallon	\$0.75	41-501
Liquor Excise Tax (Drinking Establishments)	10.00% Gross receipts	79-41a02
Liquor Enforcement (Liquor Stores) Mineral Tax	8.00% Gross receipts	79-4101
Oil/gross taxable value	8.00% with 3.67% property tax credit	79-4217, 4219
Gas/gross taxable value	8.00% with 3.67% property tax credit	
Coal/ton	\$1.00	
Motor Fuel Tax/per Gallon	ψ1.00	
Regular Motor Fuel/gallon	\$0.24	79-34,141
Gasohol/gallon	\$0.24	79-34,141
Diesel/gallon	\$0.26	79-34,141
LP-Gas/gallon	\$0.23	79-34,141
E-85/gallon	\$0.17	79-34,141
Compress Nat Gas/126.67 CF or 5.66 pounds=G		79-34,141
Liquefied Nat Gas/6.06 pounds=DGE (diesel gall		79-34,141
Trip Permits/each	\$13.00/24 hr; \$25.00/72 hr eff. 7/1/2006	79-34,118
Oil Inspection Fee/barrel (50 gallons) Prepaid Wireless 911 Fee	\$0.015/barrel 2.06% per retail transaction	55-426 12-5371
Privilege Tax	2.00% per retair transaction	12-3371
Banks total net income	ne @ 2.25% plus 2.125% surtax on taxable income over \$25,000 4.375%	79-1107
Trusts and S&Ls total net income		79-1108
Property Tax (State levy) Assessed Valuation	1.5 mills	76-6b01
State School District Finance Levy	20 mills	76-6b02
Sales and Use Tax		70.2602
Sales and Use Tax State Retailers Sales Tax	6.5% eff July 1, 2015	79-3603
Sales and Use Tax State Retailers Sales Tax State Compensating Use Taxes	6.5% eff July 1, 2015	79-3703
Sales and Use Tax State Retailers Sales Tax State Compensating Use Taxes Local Retailers Sales Tax up to	6.5% eff July 1, 2015 to 1% general & 1% special for counties; up to 2% general & 1% special for cities	79-3703 12-189
Sales and Use Tax State Retailers Sales Tax State Compensating Use Taxes Local Retailers Sales Tax up to Local Use Sales Tax up to	6.5% eff July 1, 2015 to 1% general & 1% special for counties; up to 2% general & 1% special for cities to 1% general & 1% special for counties; up to 2% general & 1% special for cities	79-3703 12-189 12-191
Sales and Use Tax State Retailers Sales Tax State Compensating Use Taxes Local Retailers Sales Tax up to Local Use Sales Tax up to Sand Royalty/per ton	6.5% eff July 1, 2015 to 1% general & 1% special for counties; up to 2% general & 1% special for cities to 1% general & 1% special for counties; up to 2% general & 1% special for cities \$0.15/ton	79-3703 12-189 12-191 70a-102
Sales and Use Tax State Retailers Sales Tax State Compensating Use Taxes Local Retailers Sales Tax up to Local Use Sales Tax up to Sand Royalty/per ton Tire Tax/per tire (New Tires)	6.5% eff July 1, 2015 to 1% general & 1% special for counties; up to 2% general & 1% special for cities to 1% general & 1% special for counties; up to 2% general & 1% special for cities \$0.15/ton \$0.25	79-3703 12-189 12-191 70a-102 65-3424
Sales and Use Tax State Retailers Sales Tax State Compensating Use Taxes Local Retailers Sales Tax up to Local Use Sales Tax up to Sand Royalty/per ton Tire Tax/per tire (New Tires) Tobacco Tax (wholesale price)	6.5% eff July 1, 2015 to 1% general & 1% special for counties; up to 2% general & 1% special for cities to 1% general & 1% special for counties; up to 2% general & 1% special for cities \$0.15/ton \$0.25 10.00%	79-3703 12-189 12-191 70a-102 65-3424 79-3371
Sales and Use Tax State Retailers Sales Tax State Compensating Use Taxes Local Retailers Sales Tax up to Local Use Sales Tax up to Sand Royalty/per ton Tire Tax/per tire (New Tires)	6.5% eff July 1, 2015 to 1% general & 1% special for counties; up to 2% general & 1% special for cities to 1% general & 1% special for counties; up to 2% general & 1% special for cities \$0.15/ton \$0.25	79-3703 12-189 12-191 70a-102 65-3424
Sales and Use Tax State Retailers Sales Tax State Compensating Use Taxes Local Retailers Sales Tax up to Local Use Sales Tax up to Sand Royalty/per ton Tire Tax/per tire (New Tires) Tobacco Tax (wholesale price) Vehicle Rental Excise Tax/gross receipts Water Protection Fee/1,000 gallons	6.5% eff July 1, 2015 to 1% general & 1% special for counties; up to 2% general & 1% special for cities to 1% general & 1% special for counties; up to 2% general & 1% special for cities  \$0.15/ton  \$0.25  10.00%  3.5% for rentals not exceeding 28 days	79-3703 12-189 12-191 70a-102 65-3424 79-3371 79-5117

## FY 2019 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee	Fund Amount	Fund	Transfer Fund		<b>Transfer Dates</b>	K.S.A.: (a)
Bingo Enforcement Tax	*	State Charitable Gaming Reg Fund	*	*	*	75-5182
Raffle License Fee	*	State Charitable Gaming Reg Fund	*	*	*	75-5175, 5182
Cigarette & Tobacco Taxes	*	State General Fund	*	*	*	79-3387
Commercial Vehicle Fee	*	State General Fund	*	*	*	8-143m
(Property Tax)	*	then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425i
Corporate Income	*	State General Fund	*	*	*	79-32,105
Drug Stamp Tax	*	State General Fund	*	*	*	79-5211
*	*	then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
Drycleaning Envir Surcharge	*	Drycleaning Facility Release Trust Fu	nd *	*	*	65-34,141
Orycleaning Solvent Fees	*	Drycleaning Facility Release Trust Fu	nd *	*	*	65-34,141
Environmental Assurance Fee	*	Above and Below Ground Petroleum	Storage Tank R	elease Trust Funds *	*	65-34,114
ndividual Income	*	State General Fund	*	*	*	79-32,105
*	*	then Eff July 1, 2012, 2% of withhol	lding goes to the	e Job Creation Program Fund *	*	74-50,107
iquor Gallonage Tax (b)	10%			toxication Programs Fund (KSA 41-1126)	*	41-501
*	balance	State General Fund	*	*	*	41-501
iquor Enforcement Tax		State General Fund	*	*	*	79-4108
iquor Excise Tax	25%	State General Fund, then	*	*	*	79-41a03
*	70%	Local Alcoholic Liquor Fund	*	to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
*	5%	Community Alcoholism and Intoxicat	ion Programs F		15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%			n Depletion Trust Fund, 12.41%-distribution made in October)	15 th of 14th, value, Sept, Bee	79-4227
*	7%	Co Min Prod Tax Fund	*	*	1st of Dec, March, June, Sept	79-4227
Oil Inspection Fee	2/3	State General Fund	*	*	*	55-427
*	1/3		5100.000 in SGI	F then all to Petroleum Inspection Fee Fund	*	55-427(d)(1)
Aotor Fuel Taxes	\$875 thousand/grtr	*		*	1st of Oct, Jan, April, July	79-34.161
*	\$625 thousand/qrtr	•		*	15th of Jan, April, July, Oct	79-3425c
*	*	33.63% Special City/County Highway		*	*	79-34,142
*	*	66.37% State Highway Fund	Tuna	*	*	79-34,142
Iotor Vehicle Property Tax		County Treasurers	*	*	*	79-5109
*		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
*		*	1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Motor Veh Rental Excise Tax	*	Rental Motor Vehicle Excise Tax Fun		*	*	79-5117
*	*	then	100%	treasurer of county where collected	30th of June, Nov	79-5117
repaid Wireless 911 Fee	*	Local Collection Point Admin	*	*	*	12-5374
rivilege Tax	*	State General Fund	*	*	*	79-1112
Property Tax (Statewide	1 mill	Educational Building Fund	*	*	*	76-6b01, 76-6b02
Assessed Value)	.5 mill	Institutional Building Fund	*	*	*	76-6b04
rivate Car Line Tax	.5 11111	Car Company Tax Fund	*	*	*	79-917
man our Dine rua		then		State General Fund	four months after deposit to CCTF	79-917
and Royalty		Sand Royalty Fund, then	750	6 to State Water Plan Fund, after expenses	15th of each month	70a-105
*		State Water Plan Fund		6 to counties and drainage districts, after expenses	13th of each month *	82a-309
*		state water rian rund *	23%	2/3 of 50% is to drainage districts, after expenses		82a-309 82a-309
*		** **			yearly	
*		*		1/3 of 50% to other drainage districts in county	yearly	82a-309

## FY 2019 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee		Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		*	83.846%		*	79-3620, 3710
*		*	16.154%	State Highway Fund	*	79-3620, 3710
Tires Excise Tax (New Tires)		Waste Tire Management Fund	*	*	*	65-3424
*		*	*	*	*	65-3424
Transient Guest	98%	Co/Ci Transient Guest Tax Fund	*	Counties/Cities Imposing Tax	at least quarterly	12-1694
*	2%	State General Fund	*	*	*	12-1694
*		*	*	*	*	12-1694
Water Protection Fee		State Water Plan Fund	*	*	*	82a-951, KAR 28-15-12
Class Water Debat To East	95.3%	State Water Plan Fund	*	*	*	82a-2101
Clean Water Drinking Fee	4.7%	State Highway Fund	*	*	*	82a-2101
Vehicle Title and		County Treasurers	*	*	*	8-145, 8-145(d)
Registration Fees		then remainder to State Highway Fund			*	8-145, 8-145(d)
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund	*	*	*	8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fund	*	*	*	8-2524
Veh Dealers Regular Plates		State Highway Fund	*	*	*	8-2418
Driver License Fees	37.5% class C	*	*	*	*	8-267
*	20% classes A, B.	, M *	*	*	*	8-267
*	& 20% C	DL State Safety Fund	*	*	*	8-267
*	20% class	M Motorcycle Safety Fund	*	*	*	8-267
*	\$2 each C	DL Truck Driver Training Fund	*	*	*	8-267
*	balar	nce State Highway Fund	*	*	*	8-267
<b>DUI Reinstatement Fee</b>	26% Alcoho	ol Intoxication Program	12% Forensic Lab/Mat	t Fee Fund 33% Judicial Branch No	njudicial Salary Adj	8-241
*	12% Juveni	le Alternatives to Detention Fund	17% Driving Under In	fluence Fund *	*	8-241
Failure to Comply	Prior to July 1, 2018	3	On and after July 1, 20	18		
Reinstatement Fee	42.37% Vel	nicle Operating Fund	First \$15 to Nonjudicia	l Salary Adjustment Fund, then:		8-2110
(collected by court)	31.78% Alc	ohol Intoxication Program	29.41% Vehicl	e Operating Fund	*	8-2110
	15.26% No	njudicial Sal Adj Fund	22.06% Alcoho	ol Intoxication Program	*	8-2110
	10.59% Ju	venile Alternatives to Detention Fund	7.36% Juveni	le Alternatives to Detention Fund	*	8-2110
			41.17% Nonjud	licial Sal Adj Fund	*	8-2110
<b>DUI License Modification Fee</b>	\$100,000	Vehicle Operating Fund	*	*	*	8-1015
*	tl	nen remainder to Community Corr Supe	rv Fund	*	*	8-1015

#### Notes

<sup>(</sup>a) Kansas Statutes Annotated. Abreviations: Sess = Session Laws of Kansas; Ch = Chapter;  $\S = Section$ ;  $\P = Paragraph$ .

<sup>(</sup>b) the 10% is from alcohol and spirits collections only. KSA 41-501

# County Comparison of Various State Tax Collections and Per Capita Tax Collections The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

			ndividual Incor		Sales		Vehicle		Real/Personal
Common         T. V. IP         FV. IP         T. V. IB         T. V. IB         T. V. IB         T. V. IB         P. V. IB         S. IB         Anderson         S. 15,55,246         S. 18			•	Sales Tax	Tax (Per cap)	Vehicle Property	Property (Per cap)	Real/Personal Property	Property (Per cap)
Anderson         \$4,005.510         \$511         \$4,785.543         \$808         \$1,223.531         \$155         \$31,728,119         \$1,460           Barber         \$2,091,10         \$587         \$40,09.925         \$901         \$895,858         \$200         \$37,381,156         \$3,887           Barber         \$15,462,601         \$584         \$582,011,341         \$1,773         \$4,370,500         \$17         \$4,381,150         \$3,887         \$1,502,601         \$803         \$21,000,300         \$1144         \$18,601,615         \$1,775           Bourbon         \$5,503,603         \$373         \$9,716,100         \$663         \$2,100,300         \$144         \$18,601,645         \$1,274           Brown         \$4,657,245         \$483         \$1,517,600         \$661         \$2,107,004         \$1,75,201         \$2,001         \$1,75,201         \$2,001         \$1,75,201         \$1,75,	County	TY 17	_	FY 19					TY 18
Archinom         \$7.481,132         \$458         \$10,784,129         \$666         \$2,048,140         \$12,06         \$2,341,150         \$1.400           Bartom         \$15,640,201         \$894         \$28,011,241         \$1,073         \$4,870,560         \$187         \$51,861,201         \$1,738,148           Borrom         \$1,560,603         \$373         \$97,160,305         \$63         \$2,108,200         \$144         \$18,601,645         \$1,224           Borrom         \$4,657,245         \$483         \$7,074,576         \$737         \$1,016,007         \$106         \$19,977,441         \$2,081           Butler         \$58,695,894         \$373         \$1,311,888         \$93         \$65,008         \$139         \$7,515,245         \$2,899           Chase         \$1,370,404         \$313         \$1,311,888         \$99         \$36,008         \$139         \$75,151,245         \$2,899           Chark         \$1,384,400         \$513         \$1,372,2044         \$366         \$2,227,228         \$116         \$21,223,203         \$3,203           Clay         \$4,072,788         \$512         \$5,841,497         \$731         \$1,361,699         \$10         \$1,888,519         \$2,111           Cloud         \$4,072,788         \$512<	Allen	\$7,515,524	\$600	\$12,228,120	\$983	\$1,899,705	\$153	\$22,658,757	\$1,821
Barbor   \$2,09,140   \$387   \$4,030,925   \$901   \$3895,858   \$200   \$317,381,160   \$3,887   \$40,000   \$15,462,001   \$384   \$32,011,341   \$3,175   \$4,570,500   \$187   \$45,819,170   \$4,270,145   \$488   \$37,70,4576   \$373   \$1,016,007   \$106   \$19,777,441   \$2,028   \$1,000	Anderson	\$4,005,510	\$511	\$4,786,543	\$608	\$1,223,531	\$155	\$15,728,139	\$1,996
Barton	Atchison	\$7,483,152	\$458	\$10,784,329	\$666	\$2,043,840	\$126	\$23,641,510	\$1,460
Bourbon   \$5,50,463   \$373   \$9,71,00.96   \$603   \$2,100.306   \$144   \$18,661,645   \$1,274   \$1800   \$1800   \$19.005   \$19.0	Barber	\$2,693,140	\$587	\$4,030,925	\$901	\$895,858	\$200	\$17,383,186	\$3,887
Brown         84,657,245         8483         87,074,576         8737         \$1,016,007         \$10         \$19,977,441         \$2,081           Butler         \$85,803,894         8878         \$461,355,46         \$699         \$10,703,808         \$169         \$13,255         \$1,245         \$2,859           Chaudauqua         \$1,465,607         \$435         \$1,474,776         \$446         \$589,466         \$178         \$6,089,355         \$1,838           Cheyme         \$1,384,400         \$516         \$1,012,599         \$606         \$594,672         \$224         \$85,200,300         \$3,203           Clay         \$4,072,788         \$512         \$5,441,97         \$731         \$1,561,900         \$170         \$16,883,519         \$2,111           Cloud         \$3,874,446         \$431         \$8,067,691         \$949         \$940,327         \$114         \$80,461,301         \$6,012,20           Coffige         \$60,42,09         \$734         \$6,592,889         \$849         \$940,327         \$114         \$80,461,30         \$6,122           Coming         \$80,72,75         \$451         \$1,284,605         \$738         \$44,452,800         \$136         \$80,442,428         \$12,242         \$10,242,803         \$12,22,802	Barton	\$15,462,691	\$584	\$28,011,341	\$1,073	\$4,870,560	\$187	\$45,819,170	\$1,755
Buther         \$38,603,894         \$378         \$461,855,46         \$670         \$10,703,088         \$100         \$113,855,975         \$1,75           Chese         \$1,377,034         \$513         \$1,311,888         \$499         \$366,508         \$139         \$7,515,248         \$2,889           Cherokee         \$5,998,788         \$278         \$7,322,944         \$366         \$22,272,288         \$116         \$21,323,592         \$1,1065           Cheyenne         \$1,384,490         \$516         \$1,671,540         \$366         \$599,4767         \$224         \$8,520,300         \$3,203           Cluk         \$1,141,281         \$570         \$1,175,400         \$368         \$609,091         \$34         \$8,997,50         \$2,411           Cloud         \$3,874,446         \$313         \$8,607,691         \$924         \$1,504,274         \$172         \$19,243,783         \$2,205           Confier         \$60,942,09         \$714         \$8,605         \$394         \$940,227         \$114         \$504,613,00         \$6,122           Commerce         \$807,275         \$450         \$1,284,605         \$735         \$347,058         \$199         \$6,367,488         \$3,633           Confier         \$31,441,466         \$493	Bourbon	\$5,505,463	\$373	\$9,716,036	\$663	\$2,108,360	\$144	\$18,661,645	\$1,274
Chase         81,377,034         85.13         81,11,888         84-99         \$366,508         \$139         \$7,515,245         \$2,859           Chautauqua         \$1,463,607         \$435         \$1,474,776         \$446         \$89,446         \$178         \$6,080,355         \$1,388           Cheyene         \$1,844,949         \$516         \$1,025,599         \$606         \$594,672         \$224         \$8,500,300         \$3,303           Clay         \$4,072,788         \$512         \$534,4197         \$731         \$1,36,090         \$170         \$16,883,519         \$2,111           Cloud         \$3,874,446         \$431         \$8,007,691         \$940         \$170         \$16,883,519         \$2,111           Cloud         \$3,042,09         \$734         \$6,098,89         \$849         \$940,327         \$114         \$50,461,300         \$6,129           Commache         \$80,225         \$451         \$1,328,605         \$755         \$347,088         \$19         \$36,763,488         \$3,612           Combey         \$17,41,466         \$433         \$2,225,686,29         \$641         \$4,745,403         \$13         \$44,452,880         \$1,262           Crawford         \$12,227         \$345         \$13,582,888         <	Brown	\$4,657,245	\$483	\$7,074,576	\$737	\$1,016,007	\$106	\$19,977,441	\$2,081
Chantanqua	Butler	\$58,693,894	\$878	\$46,135,546	\$691	\$10,703,808	\$160	\$113,855,975	\$1,705
Chrenkee         \$5.598,788         \$2.78         \$7.322.944         \$366         \$2.327.258         \$116         \$21.323.992         \$1.065           Cheyenne         \$1.384,490         \$516         \$1.612.569         \$606         \$594,672         \$224         \$8.520.300         \$3.203           Clay         \$4.072.788         \$512         \$5.844.197         \$731         \$1.301.990         \$170         \$16.883.519         \$2.411           Clod         \$3.874.46         \$431         \$8.097.801         \$924         \$1.504.274         \$172         \$1924.3783         \$2.205           Coffey         \$6.034.209         \$734         \$6.993.809         \$849         \$940.327         \$114         \$50.461.300         \$6.129           Commache         \$807.275         \$451         \$1.284.605         \$735         \$347.088         \$199         \$6.507.488         \$3.643           Cowley         \$17.411.466         \$493         \$22.258.6629         \$641         \$4.745.403         \$135         \$44.452.880         \$1.262           Crawford         \$20.383.008         \$522         \$30.580.074         \$783         \$4.475.403         \$135         \$3.661         \$32.2020           Dicelatur         \$1.327.493         \$353	Chase	\$1,377,034	\$513	\$1,311,888	\$499	\$366,508	\$139	\$7,515,245	\$2,859
Cheyenne         \$1,384,490         \$516         \$1,612,569         \$606         \$594,672         \$224         \$8,203,300         \$3.20           Clark         \$1,141,281         \$870         \$1,175,400         \$586         \$690,091         \$30         \$8,599,750         \$4,289           Cloud         \$3,874,446         \$431         \$8,067,691         \$924         \$15,04,274         \$172         \$19,243,783         \$2,205           Comanche         \$807,275         \$451         \$1,284,605         \$755         \$347,088         \$199         \$6,307,408         \$3,445           Cowley         \$17,441,66         \$493         \$22,586,629         \$641         \$4,745,403         \$15         \$44,452,880         \$1,606           Decatur         \$1,327,509         \$460         \$1,488,268         \$508         \$390,713         \$138         \$8,388,662         \$2,922           Dickinson         \$10,842,735         \$574         \$11,875,718         \$634         \$2,713,800         \$145         \$30,668,227         \$1,644           Doniplan         \$2,727,294         \$359         \$3,372,438         \$439         \$901,905         \$117         \$15,988,281           Elk         \$10,191,770         \$477         \$10,792,917 <td>Chautauqua</td> <td>\$1,463,607</td> <td>\$435</td> <td>\$1,474,776</td> <td>\$446</td> <td>\$589,446</td> <td>\$178</td> <td>\$6,080,355</td> <td>\$1,838</td>	Chautauqua	\$1,463,607	\$435	\$1,474,776	\$446	\$589,446	\$178	\$6,080,355	\$1,838
Clark         \$1,14,1281         \$570         \$1,175,400         \$586         \$600,001         \$304         \$8,599,750         \$4,222           Cloy         \$4,072,788         \$512         \$5,844,197         \$731         \$1,361,990         \$170         \$16,883,519         \$2,111           Coffey         \$6,034,209         \$734         \$6,993,869         \$849         \$940,327         \$114         \$50,461,300         \$6,129           Cowley         \$1744,146         \$493         \$22,566,629         \$641         \$4,745,003         \$135         \$44,452,880         \$1,262           Cowley         \$1744,146         \$493         \$22,566,629         \$641         \$4,745,003         \$115         \$37,603,008         \$962           Decatur         \$1,327,509         \$460         \$1,458,268         \$508         \$396,713         \$118         \$3,760,308         \$962           Dickinson         \$13,827,509         \$460         \$1,458,268         \$508         \$396,713         \$138         \$3,886,82         \$2,922           Dickinson         \$13,827,394         \$339         \$3,174,848         \$439         \$901,905         \$117         \$15,758,818         \$2,002           Dickinson         \$1,287,936         \$13,878,818<	Cherokee	\$5,598,788	\$278	\$7,322,944	\$366	\$2,327,258	\$116	\$21,323,592	\$1,065
Clay         \$4,072,788         \$12         \$5,884,197         \$731         \$1,361,990         \$170         \$16,883,519         \$2,111           Cloud         \$3,874,446         \$431         \$8,067,691         \$924         \$1,504,274         \$172         \$19,243,783         \$2,205           Commehe         \$807,275         \$451         \$1,284,605         \$735         \$34,058         \$199         \$6,367,488         \$3,643           Cowley         \$17,441,466         \$493         \$22,568,629         \$641         \$47,454,00         \$135         \$44,452,880         \$1,262           Crawford         \$20,383,008         \$522         \$30,588,074         \$783         \$4,487,990         \$115         \$37,603,608         \$964           Decatur         \$1,327,509         \$460         \$1,4858,268         \$508         \$396,713         \$138         \$330,768,527         \$1,644           Doniphan         \$2,772,934         \$359         \$3,372,438         \$439         \$901,905         \$117         \$15,798,281         \$2,057           Douglas         \$81,793,661         \$677         \$107,902,917         \$889         \$13,805,505         \$114         \$15,598,281         \$2,166           Edwards         \$1,197,702         \$	Cheyenne	\$1,384,490	\$516	\$1,612,569	\$606	\$594,672	\$224	\$8,520,300	\$3,203
Cloude         \$3,374,446         \$431         \$8,097,601         \$924         \$1,504,274         \$172         \$19,243,783         \$2,205           Coffley         \$6,034,209         \$734         \$6,993,869         \$849         \$940,327         \$141         \$50,461,300         \$6,129           Cowley         \$17,441,466         \$493         \$22,568,629         \$641         \$4,745,403         \$135         \$44,452,880         \$1,262           Cowley         \$17,441,466         \$493         \$22,2568,629         \$641         \$4,745,403         \$135         \$44,452,880         \$126           Decatur         \$1,327,509         \$460         \$1,458,268         \$508         \$396,713         \$138         \$448,750,608         \$964           Decatur         \$1,327,794         \$559         \$31,752,438         \$439         \$901,905         \$117         \$15,798,281         \$2,007           Doughan         \$2,772,941         \$559         \$33,772,438         \$439         \$90,905         \$117         \$15,798,281         \$2,007           Doughan         \$2,173,601         \$477         \$170         \$23,723,201         \$33,732,201         \$32,302         \$32,205         \$33,724,88         \$439         \$31,305         \$117 <th< td=""><td>Clark</td><td>\$1,141,281</td><td>\$570</td><td>\$1,175,400</td><td>\$586</td><td>\$609,091</td><td>\$304</td><td>\$8,599,750</td><td>\$4,289</td></th<>	Clark	\$1,141,281	\$570	\$1,175,400	\$586	\$609,091	\$304	\$8,599,750	\$4,289
Coffey         \$6,034,209         \$734         \$6,903,869         \$849         \$94,0327         \$114         \$50,461,300         \$6,129           Comanche         \$807,275         \$451         \$1,284,605         \$735         \$347,058         \$199         \$6,367,488         \$3,643           Cowley         \$17,411,466         \$493         \$22,568,629         \$641         \$4,745,403         \$135         \$44,452,880         \$1,262           Crawford         \$20,883,008         \$522         \$30,558,074         \$783         \$4,487,990         \$115         \$37,003,608         \$964           Docatur         \$1,327,509         \$40         \$1,488,268         \$508         \$396,713         \$138         \$838,8862         \$2,922           Dickinson         \$10,842,735         \$374         \$11,375,718         \$634         \$2,713,800         \$145         \$30,768,527         \$1,644           Douglas         \$11,796,661         \$677         \$107,902,917         \$889         \$13,805,566         \$114         \$156,280,951         \$1,534           Elw         \$1,191,770         \$473         \$12,437,30         \$496         \$49,184         \$411,882         \$215         \$8,720,018         \$2,200           Elisworth         \$3,	Clay	\$4,072,788	\$512	\$5,844,197	\$731	\$1,361,990	\$170	\$16,883,519	\$2,111
Comache         8807,275         \$451         \$1,284,605         \$735         \$347,058         \$199         \$6,367,488         \$3,043           Cowley         \$17,441,466         \$493         \$22,568,629         \$641         \$4,745,403         \$135         \$34,452,880         \$1262           Carwford         \$20,383,008         \$522         \$30,558,074         \$783         \$4,481,990         \$115         \$37,603,608         \$964           Dickinson         \$10,842,735         \$574         \$11,875,718         \$636         \$396,713         \$138         \$8,888,682         \$2,922           Doughas         \$10,732,7934         \$359         \$3,372,438         \$439         \$901,905         \$117         \$15,798,281         \$2,057           Doughas         \$81,793,661         \$677         \$10,790,2917         \$889         \$13,805,556         \$114         \$186,280,951         \$1,543           Elwards         \$1,835,979         \$635         \$1,548,701         \$44         \$61,882         \$215         \$88,972,061         \$3,145           Ellis         \$1,991,291         \$477         \$670         \$780,162         \$12         \$88,872,106         \$1,243,730         \$41,497,77         \$670         \$780,162         \$12 <th< td=""><td>Cloud</td><td>\$3,874,446</td><td>\$431</td><td>\$8,067,691</td><td>\$924</td><td>\$1,504,274</td><td>\$172</td><td>\$19,243,783</td><td>\$2,205</td></th<>	Cloud	\$3,874,446	\$431	\$8,067,691	\$924	\$1,504,274	\$172	\$19,243,783	\$2,205
Cowley         \$17,441,466         \$493         \$22,568,629         \$641         \$4,745,403         \$135         \$44,452,880         \$1.262           Crawford         \$20,383,008         \$522         \$30,558,074         \$783         \$4,487,909         \$115         \$37,603,608         3964           Declatur         \$1,327,509         \$460         \$1,488,268         \$508         \$396,713         \$138         \$8,388,682         \$2,922           Dickinson         \$10,842,735         \$574         \$11,875,718         \$634         \$2,713,800         \$145         \$30,768,527         \$1,644           Douglas         \$81,93,661         \$677         \$107,902,917         \$889         \$13,805,556         \$114         \$186,280,951         \$1,134           Elwads         \$1,835,979         \$635         \$1,548,701         \$544         \$611,882         \$215         \$89,720,61         \$31,49           Elk         \$1,191,70         \$477         \$1,243,730         \$496         \$49,887         \$113         \$41,800,091         \$1,456           Ellis         \$19,791,291         \$690         \$39,579,100         \$1,379         \$32,345,01         \$113         \$41,800,091         \$1,456           Ellis         \$19,71,202 <t< td=""><td>Coffey</td><td>\$6,034,209</td><td>\$734</td><td>\$6,993,869</td><td>\$849</td><td>\$940,327</td><td>\$114</td><td>\$50,461,300</td><td>\$6,129</td></t<>	Coffey	\$6,034,209	\$734	\$6,993,869	\$849	\$940,327	\$114	\$50,461,300	\$6,129
Crawford         \$20,383,008         \$522         \$30,558,074         \$783         \$4,487,990         \$115         \$37,603,608         \$964           Decatur         \$1,327,509         \$460         \$1,458,268         \$508         \$396,713         \$138         \$8,886,682         \$2,292           Dinckinson         \$10,842,735         \$574         \$11,875,718         \$654         \$2,713,800         \$145         \$30,768,527         \$1,644           Doniphan         \$2,772,934         \$359         \$33,372,438         \$439         \$901,905         \$117         \$15,798,281         \$2,007           Elw         \$11,9170         \$675         \$107,902,917         \$889         \$13,805,556         \$114         \$186,280,951         \$1,534           Elk         \$11,9170         \$477         \$12,437,730         \$496         \$469,887         \$187         \$50,001,89         \$2,002           Ellis         \$19,191,91         \$477         \$1,243,730         \$496         \$469,887         \$187         \$50,001,89         \$2,002           Ellis         \$19,179,191         \$500         \$30,571,010         \$137         \$324,501         \$113         \$69,418,000         \$1,25         \$160         \$181,000         \$13,518,00         \$13,		\$807,275	\$451	\$1,284,605	\$735	\$347,058	\$199	\$6,367,488	\$3,643
Deckinson         \$1,327,509         \$460         \$1,458,268         \$508         \$396,713         \$138         \$8,388,682         \$2,922           Dickinson         \$10,842,735         \$574         \$11,875,718         \$634         \$2,712,800         \$145         \$5,076,827         \$1,644           Doughas         \$81,793,661         \$677         \$107,902,917         \$889         \$13,805,556         \$114         \$186,280,951         \$1,334           Elw         \$1,911,770         \$477         \$1,243,730         \$496         \$469,887         \$187         \$5,020,189         \$2,002           Ellis         \$1,971,271         \$690         \$39,579,100         \$1,379         \$3,234,501         \$113         \$41,800,091         \$1,456           Ellis worth         \$3,753,201         \$593         \$4,149,747         \$670         \$780,162         \$126         \$13,815,480         \$2,230           Finney         \$22,452,374         \$605         \$49,188,429         \$1,344         \$4,913,495         \$134         \$69,415,460         \$1,886           Ford         \$173,19,333         \$504         \$32,076,104         \$947         \$5,075,097         \$150         \$54,420,352         \$1,606           Franklin         \$15,171,2337 <td>Cowley</td> <td>\$17,441,466</td> <td>\$493</td> <td>\$22,568,629</td> <td>\$641</td> <td>\$4,745,403</td> <td>\$135</td> <td>\$44,452,880</td> <td>\$1,262</td>	Cowley	\$17,441,466	\$493	\$22,568,629	\$641	\$4,745,403	\$135	\$44,452,880	\$1,262
Dickinson   \$10,842,735   \$574   \$11,875,718   \$634   \$2,713,800   \$145   \$30,768,527   \$1,644   Doniphan   \$2,777,934   \$359   \$3,372,438   \$439   \$901,905   \$117   \$115,798,281   \$2,057	Crawford	\$20,383,008	\$522	\$30,558,074	\$783	\$4,487,990	\$115	\$37,603,608	\$964
Doniphan   S2,772,934   S359   S3,372,438   S439   S901,905   S117   S15,798,281   S2,057   Douglas   S81,793,661   S677   S107,902,917   S889   S13,805,556   S114   S186,280,951   S1,534   Elka   S1,191,770   S477   S1,243,730   S496   S469,887   S187   S5,020,189   S2,002   Ellis   S19,791,291   S690   S39,579,100   S1,379   S3,234,501   S113   S41,800,091   S1,456   Elksworth   S3,753,201   S593   S4,149,747   S670   S780,162   S126   S13,815,480   S2,230   Finney   S22,452,374   S605   S49,188,429   S1,344   S4,913,495   S134   S69,415,460   S1,896   Ford   S17,319,333   S504   S32,076,104   S947   S5,075,097   S150   S54,420,352   S1,606   Franklin   S15,172,337   S590   S18,700,550   S730   S3,856,132   S150   S38,580,291   S1,505   Geary   S8,788,219   S260   S25,885,522   S794   S3,425,486   S105   S38,580,291   S1,505   Geary   S8,788,219   S260   S25,885,522   S794   S3,425,486   S105   S36,857,964   S1,131   Grove   S1,521,592   S578   S3,055,838   S1,170   S69,157   S218   S10,270,827   S3,932   Graham   S1,171,089   S469   S2,051,173   S823   S465,610   S187   S9,580,533   S3,845   Grant   S4,178,311   S555   S5,362,973   S731   S857,216   S117   S16,092,600   S2,194   Gray   S4,767,719   S800   S3,793,261   S629   S1,207,535   S200   S1,401,614   S2,327   Greeley   S842,487   S675   S832,704   S679   S359,405   S293   S7,823,406   S6,376   Greenwood   S2,956,802   S483   S3,179,470   S525   S1,057,229   S175   S11,408,854   S1,884   Hamilton   S1,071,636   S469   S4,184,175   S760   S1,002,141   S182   S15,326,411   S2,784   Harvey   S24,996,705   S724   S23,891,721   S698   S4,543,032   S133   S44,917,865   S1,313   Hagher   S2,619,918   S469   S4,184,175   S760   S1,002,141   S182   S15,326,411   S2,784   Harvey   S24,996,705   S724   S23,891,721   S698   S4,543,032   S133   S44,917,865   S1,313   Hagher   S1,884,691   S639   S1,885,527   S488   S498,597   S223   S1,884,699   Hodgeman   S1,148,020   S623   S889,647   S489   S404,058   S222   S7,361,344   S4,099   Hodgeman   S1,286,691   S679	Decatur	\$1,327,509	\$460	\$1,458,268	\$508	\$396,713	\$138	\$8,388,682	\$2,922
Douglas         \$81,793,661         \$677         \$107,902,917         \$889         \$13,805,556         \$114         \$186,280,951         \$1,534           Edwards         \$1,835,979         \$635         \$1,548,701         \$544         \$611,882         \$215         \$8,972,061         \$32,149           Ells         \$1,191,770         \$477         \$1,243,730         \$496         \$469,887         \$187         \$5,002,189         \$20,002           Ellis         \$19,791,291         \$690         \$39,579,100         \$1,379         \$3,234,501         \$113         \$41,800,091         \$1,456           Ellisworth         \$37,53,201         \$593         \$4,149,747         \$670         \$780,162         \$126         \$13,815,460         \$1,896           Ford         \$17,319,333         \$504         \$32,076,104         \$947         \$5,075,097         \$150         \$54,420,352         \$1,606           Franklin         \$15,172,337         \$590         \$18,700,350         \$730         \$3,856,132         \$150         \$38,580,291         \$1,505           Geary         \$8,788,219         \$260         \$25,885,522         \$779         \$3,425,486         \$105         \$38,587,964         \$1,313           Gove         \$1,21,592	Dickinson	\$10,842,735	\$574	\$11,875,718	\$634	\$2,713,800	\$145	\$30,768,527	\$1,644
Edwards         \$1,835,979         \$635         \$1,548,701         \$544         \$611,882         \$215         \$8,972,061         \$3,149           Elk         \$1,191,770         \$477         \$1,243,730         \$496         \$469,887         \$187         \$5,020,189         \$2,002           Ellis         \$1,791,719         \$690         \$35,979,100         \$1,379         \$3,234,501         \$113         \$41,800,001         \$1,456           Ellisworth         \$3,753,201         \$593         \$4,149,747         \$670         \$780,162         \$126         \$13,815,480         \$2,230           Finney         \$22,452,374         \$605         \$49,188,429         \$1,344         \$4,913,495         \$134         \$69,415,460         \$1,806           Franklin         \$15,172,337         \$590         \$18,700,550         \$730         \$3,886,132         \$150         \$38,880,291         \$1,505           Geary         \$8,788,219         \$260         \$22,885,522         \$794         \$3,425,486         \$105         \$36,857,964         \$1,131           Gove         \$1,521,592         \$578         \$3,055,838         \$1,170         \$569,157         \$218         \$10,270,260         \$2,914           Graham         \$1,171,089         \$	Doniphan	\$2,772,934	\$359	\$3,372,438	\$439	\$901,905	\$117	\$15,798,281	\$2,057
Elk         \$1,191,770         \$477         \$1,243,730         \$496         \$469,887         \$187         \$5,020,189         \$2,002           Ellis         \$19,791,291         \$690         \$39,579,100         \$1,379         \$3,234,501         \$113         \$41,800,091         \$1,456           Ellsworth         \$3,733,201         \$593         \$41,49,747         \$670         \$780,162         \$126         \$13,815,480         \$2,230           Finney         \$22,452,374         \$605         \$49,188,429         \$1,344         \$4,913,495         \$134         \$69,415,460         \$1,896           Ford         \$17,319,333         \$504         \$32,076,104         \$947         \$5,075,097         \$150         \$54,420,352         \$1,606           Franklin         \$15,172,337         \$509         \$18,700,350         \$730         \$3,385,612         \$11,505         \$660         \$25,885,522         \$794         \$3,425,486         \$105         \$36,887,964         \$11,311           Goary         \$8,788,219         \$260         \$25,885,522         \$794         \$3,425,486         \$105         \$36,887,964         \$1,131           Goary         \$8,782,199         \$469         \$2,2061,173         \$823         \$465,610         \$17         <	Douglas	\$81,793,661	\$677	\$107,902,917	\$889	\$13,805,556	\$114	\$186,280,951	\$1,534
Ellis	Edwards	\$1,835,979	\$635	\$1,548,701	\$544	\$611,882	\$215	\$8,972,061	\$3,149
Ellsworth         \$3,753,201         \$593         \$4,149,747         \$670         \$780,162         \$126         \$13,815,480         \$2,230           Finney         \$22,452,374         \$605         \$49,188,429         \$1,344         \$4,913,495         \$134         \$69,415,460         \$1,896           Franklin         \$15,172,337         \$590         \$18,700,350         \$730         \$3,856,122         \$150         \$38,890,291         \$1,505           Geary         \$8,788,219         \$260         \$25,885,522         \$794         \$3,425,486         \$105         \$36,857,964         \$1,131           Gove         \$1,521,592         \$578         \$3,055,888         \$11,70         \$569,157         \$218         \$10,270,827         \$3,932           Graham         \$1,171,089         \$469         \$2,051,173         \$823         \$465,610         \$117         \$16,092,600         \$2,194           Gray         \$4,178,311         \$555         \$55,362,973         \$731         \$857,216         \$117         \$16,092,600         \$2,194           Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$1,207,535         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675	Elk	\$1,191,770	\$477	\$1,243,730	\$496	\$469,887	\$187	\$5,020,189	\$2,002
Finney         \$22,452,374         \$605         \$49,188,429         \$1,344         \$4,913,495         \$134         \$69,415,460         \$1,896           Ford         \$17,319,333         \$504         \$32,076,104         \$947         \$5,075,097         \$150         \$54,420,352         \$1,606           Franklin         \$15,172,337         \$590         \$18,700,350         \$730         \$33,856,132         \$150         \$33,859,091         \$1,505           Geary         \$8,788,219         \$260         \$25,885,522         \$794         \$3,425,486         \$105         \$36,857,964         \$1,311           Gove         \$1,521,592         \$578         \$3,055,838         \$1,170         \$569,157         \$218         \$10,270,827         \$3,932           Graham         \$1,171,089         \$469         \$2,051,173         \$823         \$465,610         \$187         \$9,580,533         \$33,845           Grant         \$4,178,311         \$555         \$5,362,973         \$731         \$857.56         \$117         \$16,092,600         \$2,194           Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$1,207,535         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675<	Ellis	\$19,791,291	\$690	\$39,579,100	\$1,379	\$3,234,501	\$113	\$41,800,091	\$1,456
Ford         \$17,319,333         \$504         \$32,076,104         \$947         \$5,075,097         \$150         \$54,420,352         \$1,606           Franklin         \$15,172,337         \$590         \$18,700,350         \$730         \$3,885,6132         \$150         \$38,580,291         \$1,505           Geary         \$8,788,219         \$260         \$25,885,522         \$774         \$3,425,486         \$105         \$36,857,964         \$1,131           Gove         \$1,521,592         \$578         \$3,055,883         \$1,170         \$569,157         \$218         \$10,270,827         \$3,932           Graham         \$1,171,089         \$469         \$2,051,173         \$823         \$465,610         \$187         \$9,580,533         \$3,845           Grant         \$4,178,311         \$555         \$5,362,973         \$731         \$857,216         \$117         \$16,092,600         \$2,194           Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$1,207,353         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675         \$832,704         \$569         \$12,285,204         \$20         \$7,823,406         \$6,376           Greenwood         \$1,071,636         \$406	Ellsworth	\$3,753,201	\$593	\$4,149,747	\$670	\$780,162	\$126	\$13,815,480	\$2,230
Franklin         \$15,172,337         \$590         \$18,700,350         \$730         \$3,856,132         \$150         \$38,580,291         \$1,505           Geary         \$8,788,219         \$260         \$25,888,522         \$794         \$3,425,486         \$105         \$36,857,964         \$1,131           Gove         \$1,521,592         \$578         \$3,055,838         \$11,70         \$569,157         \$218         \$10,270,827         \$3,932           Graham         \$1,171,089         \$469         \$2,051,173         \$823         \$465,610         \$187         \$9,580,533         \$3,845           Grant         \$4,178,311         \$555         \$5,362,973         \$731         \$857,216         \$117         \$16,092,600         \$2,194           Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$12,075,355         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675         \$832,704         \$679         \$359,405         \$293         \$7,823,406         \$6,376           Greenwood         \$2,956,802         \$483         \$3,179,470         \$525         \$10,072,141         \$182         \$11,408,854         \$1,884           Hamilino         \$1,071,636         \$406 <td>Finney</td> <td>\$22,452,374</td> <td>\$605</td> <td>\$49,188,429</td> <td>\$1,344</td> <td>\$4,913,495</td> <td>\$134</td> <td>\$69,415,460</td> <td>\$1,896</td>	Finney	\$22,452,374	\$605	\$49,188,429	\$1,344	\$4,913,495	\$134	\$69,415,460	\$1,896
Geary         \$8,788,219         \$260         \$25,885,522         \$794         \$3,425,486         \$105         \$36,857,964         \$1,131           Gove         \$1,521,592         \$578         \$3,055,838         \$1,170         \$569,157         \$218         \$10,270,827         \$3,932           Graham         \$1,171,089         \$469         \$2,051,173         \$823         \$465,610         \$187         \$9,580,533         \$3,845           Grant         \$4,178,311         \$555         \$5,362,973         \$731         \$857,216         \$117         \$16,092,600         \$2,194           Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$1,207,535         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675         \$832,704         \$679         \$359,405         \$293         \$7,823,406         \$6,376           Greenwood         \$2,956,802         \$483         \$3,179,470         \$525         \$1,057,229         \$175         \$11,408,854         \$1,884           Hamilton         \$1,071,636         \$406         \$1,757,283         \$674         \$553,667         \$212         \$8,094,867         \$3,105           Harrey         \$2,4996,705         \$724	Ford	\$17,319,333	\$504	\$32,076,104	\$947	\$5,075,097	\$150	\$54,420,352	\$1,606
Gove         \$1,521,592         \$578         \$3,055,838         \$1,170         \$569,157         \$218         \$10,270,827         \$3,932           Graham         \$1,171,089         \$469         \$2,051,173         \$823         \$465,610         \$187         \$9,580,533         \$3,845           Grant         \$4,178,311         \$555         \$5,362,973         \$731         \$857,216         \$117         \$16,092,600         \$2,194           Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$1,207,535         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675         \$832,704         \$679         \$359,405         \$293         \$7,823,406         \$6,376           Greenwood         \$2,956,802         \$483         \$3,179,470         \$525         \$1,057,229         \$175         \$11,408,854         \$1,884           Hamilton         \$1,071,636         \$406         \$1,757,283         \$674         \$553,667         \$212         \$8,094,867         \$3,105           Harper         \$2,619,918         \$469         \$4,184,175         \$760         \$1,002,141         \$182         \$15,326,411         \$2,784           Harvey         \$24,996,705         \$724	Franklin	\$15,172,337	\$590	\$18,700,350	\$730	\$3,856,132	\$150	\$38,580,291	\$1,505
Graham         \$1,171,089         \$469         \$2,051,173         \$823         \$465,610         \$187         \$9,580,533         \$3,845           Grant         \$4,178,311         \$555         \$5,362,973         \$731         \$857,216         \$117         \$16,092,600         \$2,194           Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$1,207,535         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675         \$832,704         \$679         \$3359,405         \$293         \$7,823,406         \$6,376           Greenwood         \$2,956,802         \$483         \$3,179,470         \$525         \$1,057,229         \$175         \$11,408,854         \$1,884           Hamilton         \$1,071,636         \$406         \$1,757,283         \$674         \$555,667         \$212         \$8,094,867         \$3,105           Harper         \$2,619,918         \$469         \$4,184,175         \$760         \$1,002,141         \$182         \$15,326,411         \$2,784           Harvey         \$24,96,705         \$724         \$23,891,721         \$698         \$4,543,032         \$133         \$44,917,865         \$1,313           Haskell         \$2,392,178         \$590	Geary	\$8,788,219	\$260	\$25,885,522	\$794	\$3,425,486	\$105	\$36,857,964	\$1,131
Grant         \$4,178,311         \$555         \$5,362,973         \$731         \$857,216         \$117         \$16,092,600         \$2,194           Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$1,207,535         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675         \$832,704         \$679         \$359,405         \$293         \$7,823,406         \$6,376           Greenwood         \$2,956,802         \$483         \$3,179,470         \$525         \$1,057,229         \$175         \$11,408,854         \$1,884           Hamilton         \$1,071,636         \$406         \$1,757,283         \$674         \$553,667         \$212         \$8,094,867         \$3,105           Harper         \$2,619,918         \$469         \$4,184,175         \$760         \$1,002,141         \$182         \$15,326,411         \$2,784           Harvey         \$24,996,705         \$724         \$23,891,721         \$698         \$4,543,032         \$133         \$44,917,865         \$1,313           Haskell         \$2,392,178         \$590         \$2,823,461         \$706         \$935,187         \$234         \$18,421,385         \$4,699           Hodgeman         \$1,148,020         \$623	Gove	\$1,521,592	\$578	\$3,055,838	\$1,170	\$569,157	\$218	\$10,270,827	\$3,932
Gray         \$4,767,719         \$800         \$3,793,261         \$629         \$1,207,535         \$200         \$14,041,614         \$2,327           Greeley         \$842,487         \$675         \$832,704         \$679         \$359,405         \$293         \$7,823,406         \$6,376           Greenwood         \$2,956,802         \$483         \$3,179,470         \$525         \$1,057,229         \$175         \$11,408,854         \$1,884           Hamilton         \$1,071,636         \$406         \$1,757,283         \$674         \$553,667         \$212         \$8,094,867         \$3,105           Harper         \$2,619,918         \$469         \$4,184,175         \$760         \$1,002,141         \$182         \$15,326,411         \$2,784           Harvey         \$24,996,705         \$724         \$23,891,721         \$698         \$4,543,032         \$133         \$44,917,865         \$1,313           Haskell         \$2,392,178         \$590         \$2,823,461         \$706         \$935,187         \$234         \$18,421,385         \$4,609           Hodgeman         \$1,148,020         \$623         \$889,647         \$489         \$404,058         \$222         \$7,361,344         \$4,049           Jackson         \$7,724,664         \$580	Graham	\$1,171,089	\$469	\$2,051,173	\$823	\$465,610	\$187	\$9,580,533	\$3,845
Greeley         \$842,487         \$675         \$832,704         \$679         \$359,405         \$293         \$7,823,406         \$6,376           Greenwood         \$2,956,802         \$483         \$3,179,470         \$525         \$1,057,229         \$175         \$11,408,854         \$1,884           Hamilton         \$1,071,636         \$406         \$1,757,283         \$674         \$553,667         \$212         \$8,094,867         \$3,105           Harper         \$2,619,918         \$469         \$4,184,175         \$760         \$1,002,141         \$182         \$15,326,411         \$2,784           Harvey         \$24,996,705         \$724         \$23,891,721         \$698         \$4,543,032         \$133         \$44,917,865         \$1,313           Haskell         \$2,392,178         \$590         \$2,823,461         \$706         \$9935,187         \$234         \$18,421,385         \$4,609           Hodgeman         \$1,148,020         \$623         \$889,647         \$489         \$404,058         \$222         \$7,361,344         \$4,049           Jackson         \$7,724,664         \$580         \$7,433,098         \$560         \$1,825,313         \$137         \$17,782,150         \$1,339           Jefferson         \$12,856,791         \$67	Grant	\$4,178,311	\$555	\$5,362,973	\$731	\$857,216	\$117	\$16,092,600	\$2,194
Greenwood         \$2,956,802         \$483         \$3,179,470         \$525         \$1,057,229         \$175         \$11,408,854         \$1,884           Hamilton         \$1,071,636         \$406         \$1,757,283         \$674         \$553,667         \$212         \$8,094,867         \$3,105           Harper         \$2,619,918         \$469         \$4,184,175         \$760         \$1,002,141         \$182         \$15,326,411         \$2,784           Harvey         \$24,996,705         \$724         \$23,891,721         \$698         \$4,543,032         \$133         \$44,917,865         \$1,313           Haskell         \$2,392,178         \$590         \$2,823,461         \$706         \$935,187         \$234         \$18,421,385         \$4,609           Hodgeman         \$1,148,020         \$623         \$889,647         \$489         \$404,058         \$222         \$7,361,344         \$4,049           Jackson         \$7,724,664         \$580         \$7,433,098         \$560         \$1,825,313         \$137         \$17,782,150         \$1,339           Jefferson         \$12,856,791         \$677         \$6,112,951         \$322         \$2,893,609         \$152         \$25,576,621         \$1,348           Johnson         \$6888,309,033	Gray	\$4,767,719	\$800	\$3,793,261	\$629	\$1,207,535	\$200	\$14,041,614	\$2,327
Hamilton         \$1,071,636         \$406         \$1,757,283         \$674         \$553,667         \$212         \$8,094,867         \$3,105           Harper         \$2,619,918         \$469         \$4,184,175         \$760         \$1,002,141         \$182         \$15,326,411         \$2,784           Harvey         \$24,996,705         \$724         \$23,891,721         \$698         \$4,543,032         \$133         \$44,917,865         \$1,313           Haskell         \$2,392,178         \$590         \$2,823,461         \$706         \$935,187         \$234         \$18,421,385         \$4,609           Hodgeman         \$1,148,020         \$623         \$889,647         \$489         \$404,058         \$222         \$7,361,344         \$4,049           Jackson         \$7,724,664         \$580         \$7,433,098         \$560         \$1,825,313         \$137         \$17,782,150         \$1,339           Jefferson         \$12,856,791         \$677         \$6,112,951         \$322         \$2,893,609         \$152         \$25,576,621         \$1,348           Jemell         \$1,332,636         \$468         \$1,026,887         \$361         \$562,772         \$198         \$9,803,252         \$3,451           Johnson         \$6888,309,033	Greeley	\$842,487	\$675	\$832,704	\$679	\$359,405	\$293	\$7,823,406	\$6,376
Harper         \$2,619,918         \$469         \$4,184,175         \$760         \$1,002,141         \$182         \$15,326,411         \$2,784           Harvey         \$24,996,705         \$724         \$23,891,721         \$698         \$4,543,032         \$133         \$44,917,865         \$1,313           Haskell         \$2,392,178         \$590         \$2,823,461         \$706         \$935,187         \$234         \$18,421,385         \$4,609           Hodgeman         \$1,148,020         \$623         \$889,647         \$489         \$404,058         \$222         \$7,361,344         \$4,049           Jackson         \$7,724,664         \$580         \$7,433,098         \$560         \$1,825,313         \$137         \$17,782,150         \$1,339           Jefferson         \$12,856,791         \$677         \$6,112,951         \$322         \$2,893,609         \$152         \$25,576,621         \$1,348           Jewell         \$1,332,636         \$468         \$1,026,887         \$361         \$562,772         \$198         \$9,803,252         \$3,451           Johnson         \$688,309,033         \$1,164         \$730,233,357         \$1,222         \$102,603,964         \$172         \$1,269,408,703         \$2,124           Kearny         \$2,531,213	Greenwood	\$2,956,802	\$483	\$3,179,470	\$525	\$1,057,229	\$175	\$11,408,854	\$1,884
Harvey         \$24,996,705         \$724         \$23,891,721         \$698         \$4,543,032         \$133         \$44,917,865         \$1,313           Haskell         \$2,392,178         \$590         \$2,823,461         \$706         \$935,187         \$234         \$18,421,385         \$4,609           Hodgeman         \$1,148,020         \$623         \$889,647         \$489         \$404,058         \$222         \$7,361,344         \$4,049           Jackson         \$7,724,664         \$580         \$7,433,098         \$560         \$1,825,313         \$137         \$17,782,150         \$1,339           Jefferson         \$12,856,791         \$677         \$6,112,951         \$322         \$2,893,609         \$152         \$25,576,621         \$1,348           Jewell         \$1,332,636         \$468         \$1,026,887         \$361         \$562,772         \$198         \$9,803,252         \$3,451           Johnson         \$688,309,033         \$1,164         \$730,233,357         \$1,222         \$102,603,964         \$172         \$1,269,408,703         \$2,124           Kearny         \$2,531,213         \$639         \$1,885,527         \$478         \$989,757         \$251         \$14,083,288         \$3,572           Kingman         \$4,624,819	Hamilton	\$1,071,636	\$406	\$1,757,283	\$674	\$553,667	\$212	\$8,094,867	\$3,105
Haskell         \$2,392,178         \$590         \$2,823,461         \$706         \$935,187         \$234         \$18,421,385         \$4,609           Hodgeman         \$1,148,020         \$623         \$889,647         \$489         \$404,058         \$222         \$7,361,344         \$4,049           Jackson         \$7,724,664         \$580         \$7,433,098         \$560         \$1,825,313         \$137         \$17,782,150         \$1,339           Jefferson         \$12,856,791         \$677         \$6,112,951         \$322         \$2,893,609         \$152         \$25,576,621         \$1,348           Jewell         \$1,332,636         \$468         \$1,026,887         \$361         \$562,772         \$198         \$9,803,252         \$3,451           Johnson         \$6688,309,033         \$1,164         \$730,233,357         \$1,222         \$102,603,964         \$172         \$1,269,408,703         \$2,124           Kearny         \$2,531,213         \$639         \$1,885,527         \$478         \$989,757         \$251         \$14,083,288         \$3,572           Kingman         \$4,624,819         \$628         \$4,376,070         \$599         \$1,402,891         \$192         \$16,528,509         \$2,261           Kiowa         \$1,847,480	Harper	\$2,619,918	\$469	\$4,184,175	\$760	\$1,002,141	\$182	\$15,326,411	\$2,784
Hodgeman         \$1,148,020         \$623         \$889,647         \$489         \$404,058         \$222         \$7,361,344         \$4,049           Jackson         \$7,724,664         \$580         \$7,433,098         \$560         \$1,825,313         \$137         \$17,782,150         \$1,339           Jefferson         \$12,856,791         \$677         \$6,112,951         \$322         \$2,893,609         \$152         \$25,576,621         \$1,348           Jewell         \$1,332,636         \$468         \$1,026,887         \$361         \$562,772         \$198         \$9,803,252         \$3,451           Johnson         \$688,309,033         \$1,164         \$730,233,357         \$1,222         \$102,603,964         \$172         \$1,269,408,703         \$2,124           Kearny         \$2,531,213         \$639         \$1,885,527         \$478         \$989,757         \$251         \$14,083,288         \$3,572           Kingman         \$4,624,819         \$628         \$4,376,070         \$599         \$1,402,891         \$192         \$16,528,509         \$2,261           Kiowa         \$1,847,480         \$743         \$1,711,660         \$680         \$432,809         \$172         \$12,122,656         \$4,818           Labette         \$9,018,030	Harvey	\$24,996,705	\$724	\$23,891,721	\$698	\$4,543,032	\$133	\$44,917,865	\$1,313
Jackson         \$7,724,664         \$580         \$7,433,098         \$560         \$1,825,313         \$137         \$17,782,150         \$1,339           Jefferson         \$12,856,791         \$677         \$6,112,951         \$322         \$2,893,609         \$152         \$25,576,621         \$1,348           Jewell         \$1,332,636         \$468         \$1,026,887         \$361         \$562,772         \$198         \$9,803,252         \$3,451           Johnson         \$688,309,033         \$1,164         \$730,233,357         \$1,222         \$102,603,964         \$172         \$1,269,408,703         \$2,124           Kearny         \$2,531,213         \$639         \$1,885,527         \$478         \$989,757         \$251         \$14,083,288         \$3,572           Kingman         \$4,624,819         \$628         \$4,376,070         \$599         \$1,402,891         \$192         \$16,528,509         \$2,261           Kiowa         \$1,847,480         \$743         \$1,711,660         \$680         \$432,809         \$172         \$12,122,656         \$4,818           Labette         \$9,018,030         \$448         \$12,925,438         \$647         \$3,151,736         \$158         \$25,135,597         \$1,259           Lane         \$1,020,683	Haskell	\$2,392,178	\$590	\$2,823,461	\$706	\$935,187	\$234	\$18,421,385	\$4,609
Jefferson         \$12,856,791         \$677         \$6,112,951         \$322         \$2,893,609         \$152         \$25,576,621         \$1,348           Jewell         \$1,332,636         \$468         \$1,026,887         \$361         \$562,772         \$198         \$9,803,252         \$3,451           Johnson         \$688,309,033         \$1,164         \$730,233,357         \$1,222         \$102,603,964         \$172         \$1,269,408,703         \$2,124           Kearny         \$2,531,213         \$639         \$1,885,527         \$478         \$989,757         \$251         \$14,083,288         \$3,572           Kingman         \$4,624,819         \$628         \$4,376,070         \$599         \$1,402,891         \$192         \$16,528,509         \$2,261           Kiowa         \$1,847,480         \$743         \$1,711,660         \$680         \$432,809         \$172         \$12,122,656         \$4,818           Labette         \$9,018,030         \$448         \$12,925,438         \$647         \$3,151,736         \$158         \$25,135,597         \$1,259           Lane         \$1,020,683         \$655         \$1,195,128         \$766         \$435,380         \$279         \$8,854,968         \$5,676           Leavenworth         \$39,965,685	Hodgeman	\$1,148,020	\$623	\$889,647	\$489	\$404,058	\$222	\$7,361,344	\$4,049
Jewell         \$1,332,636         \$468         \$1,026,887         \$361         \$562,772         \$198         \$9,803,252         \$3,451           Johnson         \$688,309,033         \$1,164         \$730,233,357         \$1,222         \$102,603,964         \$172         \$1,269,408,703         \$2,124           Kearny         \$2,531,213         \$639         \$1,885,527         \$478         \$989,757         \$251         \$14,083,288         \$3,572           Kingman         \$4,624,819         \$628         \$4,376,070         \$599         \$1,402,891         \$192         \$16,528,509         \$2,261           Kiowa         \$1,847,480         \$743         \$1,711,660         \$680         \$432,809         \$172         \$12,122,656         \$4,818           Labette         \$9,018,030         \$448         \$12,925,438         \$647         \$3,151,736         \$158         \$25,135,597         \$1,259           Lane         \$1,020,683         \$655         \$1,195,128         \$766         \$435,380         \$279         \$8,854,968         \$5,676           Leavenworth         \$39,965,685         \$493         \$43,247,678         \$532         \$10,155,637         \$125         \$87,030,379         \$1,070           Lincoln         \$1,439,356	Jackson	\$7,724,664	\$580	\$7,433,098	\$560	\$1,825,313	\$137	\$17,782,150	\$1,339
Johnson         \$688,309,033         \$1,164         \$730,233,357         \$1,222         \$102,603,964         \$172         \$1,269,408,703         \$2,124           Kearny         \$2,531,213         \$639         \$1,885,527         \$478         \$989,757         \$251         \$14,083,288         \$3,572           Kingman         \$4,624,819         \$628         \$4,376,070         \$599         \$1,402,891         \$192         \$16,528,509         \$2,261           Kiowa         \$1,847,480         \$743         \$1,711,660         \$680         \$432,809         \$172         \$12,122,656         \$4,818           Labette         \$9,018,030         \$448         \$12,925,438         \$647         \$3,151,736         \$158         \$25,135,597         \$1,259           Lane         \$1,020,683         \$655         \$1,195,128         \$766         \$435,380         \$279         \$8,854,968         \$5,676           Leavenworth         \$39,965,685         \$493         \$43,247,678         \$532         \$10,155,637         \$125         \$87,030,379         \$1,070           Lincoln         \$1,439,356         \$473         \$1,186,974         \$393         \$461,324         \$153         \$9,412,999         \$3,114           Linn         \$4,832,232	Jefferson	\$12,856,791	\$677	\$6,112,951	\$322	\$2,893,609	\$152	\$25,576,621	\$1,348
Kearny         \$2,531,213         \$639         \$1,885,527         \$478         \$989,757         \$251         \$14,083,288         \$3,572           Kingman         \$4,624,819         \$628         \$4,376,070         \$599         \$1,402,891         \$192         \$16,528,509         \$2,261           Kiowa         \$1,847,480         \$743         \$1,711,660         \$680         \$432,809         \$172         \$12,122,656         \$4,818           Labette         \$9,018,030         \$448         \$12,925,438         \$647         \$3,151,736         \$158         \$25,135,597         \$1,259           Lane         \$1,020,683         \$655         \$1,195,128         \$766         \$435,380         \$279         \$8,854,968         \$5,676           Leavenworth         \$39,965,685         \$493         \$43,247,678         \$532         \$10,155,637         \$125         \$87,030,379         \$1,070           Lincoln         \$1,439,356         \$473         \$1,186,974         \$393         \$461,324         \$153         \$9,412,999         \$3,114           Linn         \$4,832,232         \$497         \$4,700,129         \$482         \$1,312,000         \$135         \$30,437,045         \$3,122           Logan         \$1,808,461         \$641 <td>Jewell</td> <td>\$1,332,636</td> <td>\$468</td> <td>\$1,026,887</td> <td>\$361</td> <td>\$562,772</td> <td>\$198</td> <td>\$9,803,252</td> <td>\$3,451</td>	Jewell	\$1,332,636	\$468	\$1,026,887	\$361	\$562,772	\$198	\$9,803,252	\$3,451
Kingman         \$4,624,819         \$628         \$4,376,070         \$599         \$1,402,891         \$192         \$16,528,509         \$2,261           Kiowa         \$1,847,480         \$743         \$1,711,660         \$680         \$432,809         \$172         \$12,122,656         \$4,818           Labette         \$9,018,030         \$448         \$12,925,438         \$647         \$3,151,736         \$158         \$25,135,597         \$1,259           Lane         \$1,020,683         \$655         \$1,195,128         \$766         \$435,380         \$279         \$8,854,968         \$5,676           Leavenworth         \$39,965,685         \$493         \$43,247,678         \$532         \$10,155,637         \$125         \$87,030,379         \$1,070           Lincoln         \$1,439,356         \$473         \$1,186,974         \$393         \$461,324         \$153         \$9,412,999         \$3,114           Linn         \$4,832,232         \$497         \$4,700,129         \$482         \$1,312,000         \$135         \$30,437,045         \$3,122           Logan         \$1,808,461         \$641         \$2,459,517         \$865         \$493,904         \$174         \$9,348,530         \$3,287           Lyon         \$17,234,268         \$516	Johnson	\$688,309,033	\$1,164	\$730,233,357	\$1,222	\$102,603,964	\$172	\$1,269,408,703	\$2,124
Kiowa         \$1,847,480         \$743         \$1,711,660         \$680         \$432,809         \$172         \$12,122,656         \$4,818           Labette         \$9,018,030         \$448         \$12,925,438         \$647         \$3,151,736         \$158         \$25,135,597         \$1,259           Lane         \$1,020,683         \$655         \$1,195,128         \$766         \$435,380         \$279         \$8,854,968         \$5,676           Leavenworth         \$39,965,685         \$493         \$43,247,678         \$532         \$10,155,637         \$125         \$87,030,379         \$1,070           Lincoln         \$1,439,356         \$473         \$1,186,974         \$393         \$461,324         \$153         \$9,412,999         \$3,114           Linn         \$4,832,232         \$497         \$4,700,129         \$482         \$1,312,000         \$135         \$30,437,045         \$3,122           Logan         \$1,808,461         \$641         \$2,459,517         \$865         \$493,904         \$174         \$9,348,530         \$3,287           Lyon         \$17,234,268         \$516         \$29,222,548         \$875         \$3,934,815         \$118         \$46,731,690         \$1,399	Kearny	\$2,531,213	\$639	\$1,885,527	\$478	\$989,757	\$251	\$14,083,288	\$3,572
Labette         \$9,018,030         \$448         \$12,925,438         \$647         \$3,151,736         \$158         \$25,135,597         \$1,259           Lane         \$1,020,683         \$655         \$1,195,128         \$766         \$435,380         \$279         \$8,854,968         \$5,676           Leavenworth         \$39,965,685         \$493         \$43,247,678         \$532         \$10,155,637         \$125         \$87,030,379         \$1,070           Lincoln         \$1,439,356         \$473         \$1,186,974         \$393         \$461,324         \$153         \$9,412,999         \$3,114           Linn         \$4,832,232         \$497         \$4,700,129         \$482         \$1,312,000         \$135         \$30,437,045         \$3,122           Logan         \$1,808,461         \$641         \$2,459,517         \$865         \$493,904         \$174         \$9,348,530         \$3,287           Lyon         \$17,234,268         \$516         \$29,222,548         \$875         \$3,934,815         \$118         \$46,731,690         \$1,399	Kingman	\$4,624,819	\$628	\$4,376,070	\$599	\$1,402,891		\$16,528,509	\$2,261
Lane         \$1,020,683         \$655         \$1,195,128         \$766         \$435,380         \$279         \$8,854,968         \$5,676           Leavenworth         \$39,965,685         \$493         \$43,247,678         \$532         \$10,155,637         \$125         \$87,030,379         \$1,070           Lincoln         \$1,439,356         \$473         \$1,186,974         \$393         \$461,324         \$153         \$9,412,999         \$3,114           Linn         \$4,832,232         \$497         \$4,700,129         \$482         \$1,312,000         \$135         \$30,437,045         \$3,122           Logan         \$1,808,461         \$641         \$2,459,517         \$865         \$493,904         \$174         \$9,348,530         \$3,287           Lyon         \$17,234,268         \$516         \$29,222,548         \$875         \$3,934,815         \$118         \$46,731,690         \$1,399	Kiowa	\$1,847,480	\$743	\$1,711,660	\$680	\$432,809	\$172	\$12,122,656	
Leavenworth         \$39,965,685         \$493         \$43,247,678         \$532         \$10,155,637         \$125         \$87,030,379         \$1,070           Lincoln         \$1,439,356         \$473         \$1,186,974         \$393         \$461,324         \$153         \$9,412,999         \$3,114           Linn         \$4,832,232         \$497         \$4,700,129         \$482         \$1,312,000         \$135         \$30,437,045         \$3,122           Logan         \$1,808,461         \$641         \$2,459,517         \$865         \$493,904         \$174         \$9,348,530         \$3,287           Lyon         \$17,234,268         \$516         \$29,222,548         \$875         \$3,934,815         \$118         \$46,731,690         \$1,399	Labette	\$9,018,030	\$448	\$12,925,438	\$647	\$3,151,736		\$25,135,597	\$1,259
Lincoln         \$1,439,356         \$473         \$1,186,974         \$393         \$461,324         \$153         \$9,412,999         \$3,114           Linn         \$4,832,232         \$497         \$4,700,129         \$482         \$1,312,000         \$135         \$30,437,045         \$3,122           Logan         \$1,808,461         \$641         \$2,459,517         \$865         \$493,904         \$174         \$9,348,530         \$3,287           Lyon         \$17,234,268         \$516         \$29,222,548         \$875         \$3,934,815         \$118         \$46,731,690         \$1,399	Lane	\$1,020,683	\$655	\$1,195,128	\$766	\$435,380		\$8,854,968	\$5,676
Linn         \$4,832,232         \$497         \$4,700,129         \$482         \$1,312,000         \$135         \$30,437,045         \$3,122           Logan         \$1,808,461         \$641         \$2,459,517         \$865         \$493,904         \$174         \$9,348,530         \$3,287           Lyon         \$17,234,268         \$516         \$29,222,548         \$875         \$3,934,815         \$118         \$46,731,690         \$1,399	Leavenworth	\$39,965,685	\$493	\$43,247,678	\$532	\$10,155,637		\$87,030,379	\$1,070
Logan         \$1,808,461         \$641         \$2,459,517         \$865         \$493,904         \$174         \$9,348,530         \$3,287           Lyon         \$17,234,268         \$516         \$29,222,548         \$875         \$3,934,815         \$118         \$46,731,690         \$1,399		\$1,439,356	\$473	\$1,186,974		\$461,324		\$9,412,999	\$3,114
Lyon \$17,234,268 \$516 \$29,222,548 \$875 \$3,934,815 \$118 \$46,731,690 \$1,399	Linn	\$4,832,232	\$497	\$4,700,129	\$482	\$1,312,000	\$135	\$30,437,045	\$3,122
	Logan	\$1,808,461	\$641	\$2,459,517	\$865	\$493,904	\$174	\$9,348,530	\$3,287
Marion \$6,536,925 \$545 \$6,121,973 \$512 \$1,738,603 \$145 \$21,632,620 \$1,810	Lyon	\$17,234,268	\$516	\$29,222,548	\$875	\$3,934,815	\$118	\$46,731,690	\$1,399
	Marion	\$6,536,925	\$545	\$6,121,973	\$512	\$1,738,603	\$145	\$21,632,620	\$1,810

# County Comparison of Various State Tax Collections and Per Capita Tax Collections The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

				6.1		** 1 . 1		D 1/D 1
	Individual Income Tax Liability	ndividual Incor Tax Liability (Per cap)	ne Sales Tax	Sales Tax (Per cap)	Vehicle Property	Vehicle Property (Per cap)	Real/Personal Property	Real/Personal Property (Per cap)
<b>County</b>	<u>TY 17</u>	<u>TY 17</u>	FY 19	FY 19	<u>TY 18</u>	<b>TY 18</b>	<u>TY 18</u>	<b>TY 18</b>
Marshall	\$6,173,821	\$634	\$8,538,825	\$878	\$1,528,230	\$157	\$24,748,922	\$2,546
McPherson	\$22,020,999	\$767	\$29,784,521	\$1,044	\$3,639,819	\$128	\$53,874,582	\$1,888
Meade	\$2,424,746	\$564	\$2,380,897	\$574	\$720,025	\$174	\$15,855,617	\$3,824
Miami	\$24,370,884	\$728	\$21,248,446	\$631	\$5,368,203	\$159	\$52,671,206	\$1,564
Mitchell	\$3,847,752	\$628	\$5,777,786	\$939	\$1,287,524	\$209	\$15,147,539	\$2,463
Montgomery	\$13,674,481	\$420	\$23,910,885	\$744	\$4,202,568	\$131	\$53,859,237	\$1,677
Morris	\$3,013,421	\$552	\$3,327,232	\$603	\$838,299	\$152	\$12,155,239	\$2,202
Morton	\$1,506,092	\$550	\$1,618,627	\$607	\$590,552	\$221	\$10,874,380	\$4,077
Nemaha	\$7,815,945	\$772	\$7,491,605	\$738	\$1,393,014	\$137	\$20,023,263	\$1,972
Neosho	\$7,296,322	\$456	\$12,749,869	\$799	\$2,511,127	\$157	\$23,145,986	\$1,451
Ness	\$1,984,794	\$692	\$2,693,794	\$949	\$661,526	\$233	\$11,865,272	\$4,178
Norton	\$2,771,819	\$509	\$3,467,683	\$639	\$875,508	\$161	\$9,708,872	\$1,788
Osage	\$11,588,535	\$735	\$5,724,496	\$359	\$2,423,108	\$152	\$22,799,601	\$1,430
Osborne	\$1,772,598	\$491	\$2,139,620	\$616	\$647,570	\$186	\$9,782,415	\$2,815
Ottawa	\$3,254,089	\$555	\$1,764,461	\$304	\$1,017,717	\$175	\$13,405,090	\$2,310
Pawnee	\$3,075,215	\$460	\$3,796,573	\$579	\$1,017,430	\$155	\$13,156,527	\$2,005
Phillips	\$2,803,128	\$522	\$3,582,945	\$674	\$888,776	\$167	\$10,625,685	\$1,998
Pottawatomie	\$16,241,639	\$679	\$32,517,472	\$1,339	\$2,416,826	\$100	\$57,734,987	\$2,378
Pratt	\$6,155,541	\$645	\$11,064,936	\$1,180	\$1,559,157	\$166	\$26,335,187	\$2,808
Rawlins	\$1,501,943	\$601	\$1,346,150	\$537	\$456,083	\$182	\$8,201,080	\$3,270
Reno	\$38,656,471	\$618	\$55,482,153	\$890	\$9,208,105	\$148	\$97,173,171	\$1,559
Republic	\$2,549,714	\$544	\$2,971,075	\$637	\$858,598	\$184	\$13,248,278	\$2,841
Rice	\$4,968,851	\$514	\$6,046,738	\$634	\$1,482,641	\$156	\$21,076,270	\$2,211
Riley	\$34,819,535	\$469	\$53,483,553	\$726	\$6,532,364	\$89	\$93,522,155	\$1,269
Rooks	\$2,814,040	\$558	\$3,710,416	\$740	\$913,298	\$182	\$12,706,529	\$2,535
Rush	\$1,673,194	\$539	\$1,437,663	\$465	\$573,282	\$185	\$9,108,370	\$2,945
Russell	\$3,441,411	\$498	\$7,060,200	\$1,022	\$1,384,278	\$200	\$16,610,499	\$2,405
Saline	\$38,112,405	\$696	\$67,951,375	\$1,249	\$6,804,746	\$125	\$75,442,634	\$1,387
Scott	\$4,182,175	\$843	\$4,577,250	\$935	\$1,068,339	\$218	\$14,145,731	\$2,889
Sedgwick	\$374,757,833	\$730	\$559,632,103	\$1,090	\$61,152,687	\$119	\$590,893,267	\$1,150
Seward	\$10,101,141	\$456	\$22,657,970	\$1,040	\$3,011,497	\$138	\$42,562,338	\$1,954
Shawnee	\$118,342,388	\$664	\$177,825,184	\$1,002	\$25,184,130	\$142	\$252,434,961	\$1,422
Sheridan	\$1,798,959	\$712	\$1,956,842	\$773	\$615,258	\$243	\$9,283,638	\$3,665
Sherman	\$3,205,793	\$541	\$6,914,615	\$1,172	\$912,570	\$155	\$13,432,958	\$2,277
Smith	\$1,676,229	\$457	\$2,458,750	\$682	\$755,430	\$210	\$10,820,871	\$3,003
Stafford	\$2,273,938	\$541	\$2,299,166	\$550	\$637,641	\$153	\$12,806,939	\$3,065
Stanton	\$1,496,052	\$726	\$1,209,826	\$609	\$755,798	\$380	\$10,569,994	\$5,320
Stevens	\$3,384,117	\$603	\$3,624,344	\$652	\$1,217,732	\$219	\$19,086,536	\$3,433
Sumner	\$11,744,596	\$507	\$13,372,280	\$582	\$3,309,888	\$144	\$39,587,464	\$1,721
Thomas	\$5,245,694	\$674	\$14,959,653	\$1,940	\$1,665,972	\$216	\$22,622,358	\$2,934
Trego	\$1,644,997	\$570	\$2,561,111	\$917	\$626,605	\$224	\$9,370,307	\$3,355
Wabaunsee	\$4,133,649	\$601	\$2,210,421	\$320	\$1,075,540	\$156	\$13,037,369	\$1,890
Wallace	\$882,769	\$579	\$945,328	\$629	\$334,770	\$223	\$6,713,485	\$4,467
Washington	\$3,644,184	\$664	\$2,759,878	\$509	\$947,415	\$175	\$15,814,340	\$2,918
Wichita	\$3,588,656	\$1,689	\$1,541,304	\$732	\$529,333	\$251	\$8,038,628	\$3,819
Wilson	\$4,436,649	\$511	\$4,155,025	\$480	\$1,065,107	\$123	\$13,106,235	\$1,513
Woodson	\$1,333,756	\$424	\$1,445,288	\$454	\$570,823	\$179	\$6,560,121	\$2,061
Wyandotte	\$50,969,302	\$308	\$151,966,101	\$919	\$22,301,113	\$175	\$229,158,382	\$1,386
Total	\$2,453,220,183	\$842	\$2,775,766,162	\$953	\$416,707,072	\$143	\$4,927,029,198	\$1,692

Notes: Individual income tax liability total includes Kansas residents with no county indicator.

## Selected 2019 Enacted Kansas Legislation

#### **Administrative**

<u>House Bill 2191</u> amends law concerning the execution of search warrants. Specifically, the bill states warrants issued after July 1, 2019, for electronically stored information, electronic devices, or media capable of storing electronically stored information located in Kansas will authorize the transfer of such information, devices, or media for examination and review anywhere within the state or outside the state at any time after the seizure, unless otherwise specified by the warrant.

## **Alcoholic Beverage Control**

<u>House Bill 2035</u> specifies notice and procedural requirements for violations of the Cereal Malt Beverage (CMB) Act and places violations of the Act under the authority of the Division of Alcoholic Beverage Control (ABC), Department of Revenue. The bill also makes changes to clarify all retail sales of liquor, CMB, and non-alcoholic malt beverage are subject to the liquor enforcement tax described in K.S.A. 79-4101.

<u>Senate Bill 70</u> amends law concerning temporary permits to serve liquor for consumption on premises; amends law concerning common consumption areas; amends law related to the issuance of licenses by the Division of Alcoholic Beverage Control (ABC), Department of Revenue; creates law related to delivery of alcoholic liquors within the state and required reporting of such deliveries; amends the Liquor Control Act to allow for producers of certain fermentative products to sell wine made at a farm winery; and designates the official Kansa red and white wine grapes.

## **Economic Development**

<u>House Bill 2223</u> requires analyses and reporting of certain economic development incentive programs to be performed by the Legislative Division of Post Audit (LPA) and the Department of Commerce (Department). The bill also extends the maximum maturity on bonds issued to finance projects under the Kansas Rural Housing Incentive District Act.

### **Income Tax**

<u>House Bill 2039</u> creates and amends law related to limited liability companies (LLCs) in the Kansas Revised Limited Liability Company Act (RLLCA), Business Entity Standard Treatment Act (BEST Act), and other statutes.

House Bill 2044 authorizes a new income tax credit for tax years 2019 through 2023 equivalent to 15.0 percent of expenditures on goods and services purchased from "qualified vendors" or nonprofit "certified businesses," as those terms are defined by the bill, that provide a certain level of health insurance benefits and have at least 30.0 percent of their employees be resident Kansans with disabilities. The amount of the credit is capped at \$500,000 per each qualified vendor each tax year. The cumulative amount of credits allowed is capped at \$5.0 million. The tax credits are nonrefundable, and unused credits may carry forward for up to four years and apply against the liability of future tax years. The Secretary of Commerce must annually certify the qualified expenditures eligible for the tax credit and provide the amount to the Secretary of Revenue. The Secretary of Revenue must make an annual report to the standing taxation committees on the implementation and effectiveness of the tax credit program.

## Selected 2019 Enacted Kansas Legislation

#### **Motor Fuel Tax**

<u>House Bill 2087</u> amends the definition of "school bus" in the Motor-Fuel Tax Law to remove a requirement the vehicle be designed for carrying more than ten passengers and to remove use for the transportation of school personnel.

## **Privilege Tax**

<u>Senate Bill 90</u> allows financial institutions to claim the Center for Entrepreneurship tax credit beginning in tax year 2019, which may be applied to the privilege tax owed. The maximum amount of tax credits that any taxpayer could claim increases from \$50,000 to \$100,000. The total amount of tax credits that may be claimed for all taxpayers remains capped at \$2.0 million per fiscal year.

## **Property Tax**

<u>House Bill 2188</u> makes the City of Atchison (City) responsible for the maintenance and repair of all watershed lakes, dams, and other projects of the White Clay Watershed District No. 26 (District), on and after January 1, 2020. Additionally, the bill dissolves the District on January 1, 2020, and makes the City the District's successor.

<u>Senate Bill 16</u> extends the statewide 20-mill property tax levy for schools to FY 2020 and FY 2021. The bill also extends the \$20,000 homestead exemption for the 20-mill levy for the same fiscal years.

#### Sales Tax

<u>House Bill 2140</u> makes multiple changes in local sales tax authorization statutes for several counties and creates a sales tax exemption for certain coins and bullion.

#### Kansas 911 Act

<u>House Bill 2084</u> revises the Kansas 911 Act (Act) and repeals three outdated statutes not included in the Act. The bill makes changes to definitions, the membership of the 911 Coordinating Council (Council), administration of funds by the Council, the Council's rules and regulations authority, Local Collection Point Administrator (LCPA) expenses, public safety answering point (PSAP) geographic information service (GIS) data requirements, PSAP annual report requirements, 911 fee funds, 911 fees, PSAP distributions, PSAP expenditures, liability provisions, audit expenses, and county restrictions.

## **Motor Vehicle Legislation**

House Bill 2104 amends the statute governing tests related to driving under the influence (DUI), effective July 1, 2019, to amend the oral and written notice a law enforcement officer must provide when requesting a person take such a test. The bill also amends the statute governing preliminary screening tests related to DUI to remove provisions stating a person operating or attempting to operate a vehicle in Kansas is deemed to have given consent to such tests, setting forth the required notice when a person is requested to take such test, and stating refusal to take and complete such test is a traffic infraction. The bill repeals the statute (and removes the associated fine from the uniform fine schedule) governing the offense of refusing to submit to a test to determine the presence of alcohol or drugs. [Note: This statute was repealed by 2018 House Sub. for SB 374, but due to another enactment, was not fully repealed.]

## Selected 2019 Enacted Kansas Legislation

<u>House Bill 2125</u> requires the holder of a driver's license who is operating a motor vehicle to promptly deliver, rather than display, the driver's license upon demand of any officer of a court of competent jurisdiction, any peace officer, or any examiner or officer of the Division of Vehicles, Department of Revenue. The requirement applies when the driver's license is in the licensee's immediate possession at the time of the demand.

<u>Houe Bill 2126</u> amends law restricting access to motor vehicle records. The bill removes from state law certain purposes for which state motor vehicle records may be released, but also authorizes release for any purpose not listed in Kansas law that is permissible under the federal Driver's Privacy Protection Act as it existed on January 1, 2018. The bill makes corresponding changes to provisions directing \$1 from fees for each record requested to the Highway Patrol Training Center Fund.

<u>House Bill 221</u>1 amends law concerning driver's license reinstatement fees to allow a person who is assessed a driver's license reinstatement fee and surcharge as provided by continuing law to petition the court to waive payment of such fee and surcharge.

<u>House Bill 2214</u> adds passenger vehicle registration categories and establishes fees for those categories: \$100 for all-electric vehicles and \$50 for motor vehicles that are electric hybrid or plug-in electric hybrid vehicles. The new fees will be effective on and after January 1, 2020.

<u>Senate Bill 17</u> removes an exception for a motorcycle operated with a temporary registration permit (also known as a "temporary tag") from a requirement for each operator of a motor vehicle in Kansas to hold a license classified for the operation of the motor vehicle being operated. Under prior law, a holder of any class of driver's license could operate a motorcycle with a temporary registration permit.

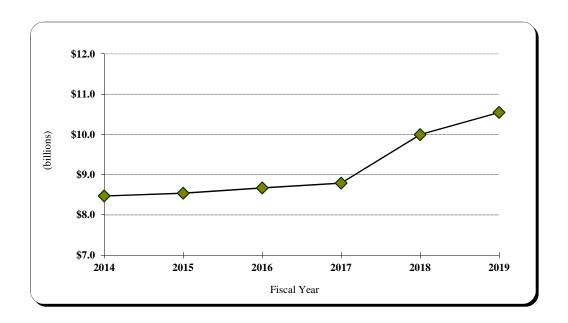
<u>Senate Bill 39</u> amends the Vehicle Dealers and Manufacturers Licensing Act (Act) regarding compensation of new vehicle dealers for warranty services.

<u>Senate Bill 63</u> amends the Uniform Act Regulating Traffic on Highways (Uniform Act) regarding use of certain lights by transportation network company drivers, driver responsibilities when ontrack equipment is nearby, sun screening material on vehicle windows, operation of all-terrain vehicles (ATVs) and work-site utility vehicles, and regulation of electric-assisted scooters (escooters).

<u>Senate Bill 97</u> authorizes registration of certain rental vehicles in fleets and issuance of permanent license plates to reflect that registration. The bill requires the Division of Vehicles (Division), Department of Revenue, to register and issue a license plate for any qualifying vehicle upon payment of all applicable registration fees. The bill requires the Division to issue permanent license plates designed to remain with a motor vehicle as long as the vehicle remains part of the qualifying fleet. The bill authorizes the Division to impose a fee not exceeding \$1.00 for each such registration. Those fees will be remitted to the State Treasurer for credit to the Fleet Rental Vehicle Administration Fund created by the bill, for purposes of funding the administrative costs for registering and tagging fleet rental vehicles.

# **Total Department of Revenue Collections before Refunds**

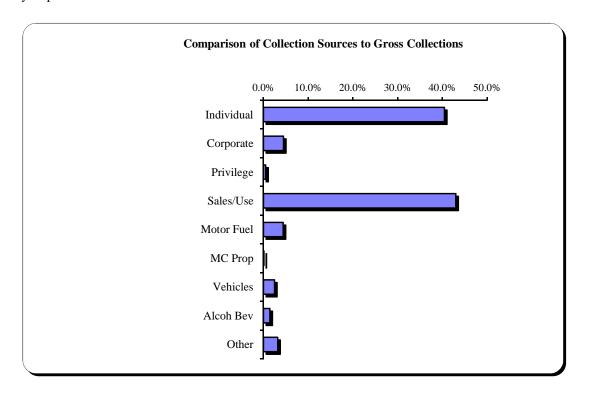
Total Department of Revenue Collections (before refunds) increased by 5.5% compared to the prior fiscal year.



Fiscal <u>Year</u>	Total <u>Collections</u>	Percent Change
2014	\$8,471,295,164	-5.0%
2015	\$8,542,289,348	0.8%
2016	\$8,673,261,394	1.5%
2017	\$8,791,242,448	1.4%
2018	\$9,995,796,726	13.7%
2019	\$10,545,931,493	5.5%

# **Gross Total Collections and by Source**

Collections by Department of Revenue

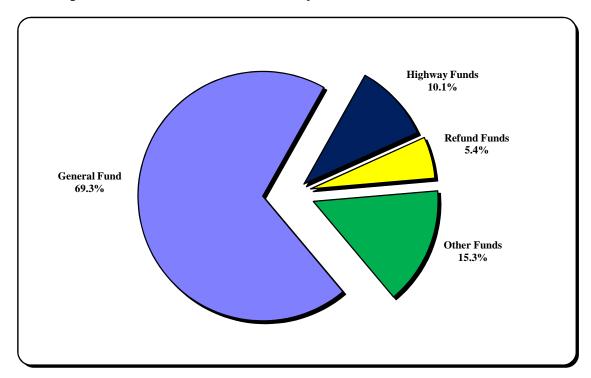


Source	Fiscal Year 2018	Fiscal Year 2019	Percent <u>Change</u>	Percent of FY2019 Total
Individual Income Taxes	\$3,852,895,765	\$4,264,995,212	10.7%	40.4%
Corporate Income Taxes	\$431,053,637	\$472,787,133	9.7%	4.5%
Privilege Taxes	\$47,731,341	\$50,453,974	5.7%	0.5%
State and Local Sales and Use Taxes	\$4,465,434,597	\$4,534,091,413	1.5%	43.0%
Motor Fuel Taxes	\$465,235,307	\$464,448,938	-0.2%	4.4%
Property Taxes: Commercial Vehicle Fee*	\$12,430,235	\$11,856,678	-4.6%	0.1%
Division of Vehicles	\$254,884,742	\$259,287,020	1.7%	2.5%
Alcoholic Beverage Control	\$147,693,807	\$152,018,682	2.9%	1.4%
Other Taxes and Fees	<u>\$318,437,295</u>	<u>\$335,992,443</u>	5.5%	3.2%
Total	\$9,995,796,726	\$10,545,931,493	5.5%	100.0%

<sup>\*</sup>Corporate Franchise Tax repealed effective Tax Year 2011; Motor Carrier Property Tax repealed and replaced with Commercial Vehicle Fee effective January 1, 2014.

Other taxes and fees include: bingo; corporate franchise tax; drycleaning; transient guest; cigarette; tobacco; controlled substances; estate; oil, gas, oil assess conservation fee and gas assessment conservation fee, gas oil and sand royalties; car line; bonds; licenses; and fees.

**Total Department of Revenue Collections by Distribution to Fund** 

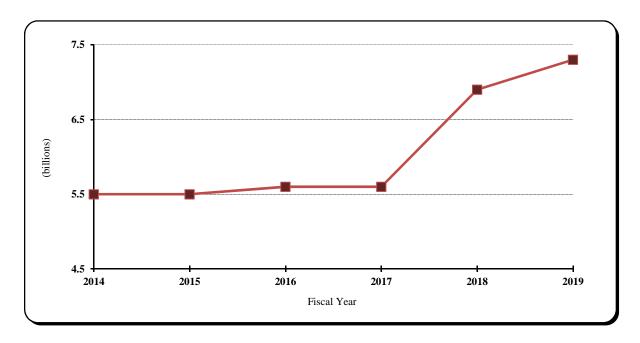


<u>Fund</u>	Fiscal Year  2018	Fiscal Year 2019	Percent Change	Fiscal Year 2019 Percent <u>Total</u>
State General Fund	\$6,856,525,504	\$7,305,556,920	6.5%	69.3%
All Highway Funds	\$1,052,891,072	\$1,062,686,615	0.9%	10.1%
All Refund Funds	\$524,878,408	\$569,287,794	8.5%	5.4%
Other Funds	\$1,561,501,742	\$1,608,400,164	3.0%	<u>15.3%</u>
Total	\$9,995,796,726	\$10,545,931,493	5.5%	100.0%

# **State General Fund Total Collections and by Source (Net of Refunds)**

Collections by Department of Revenue

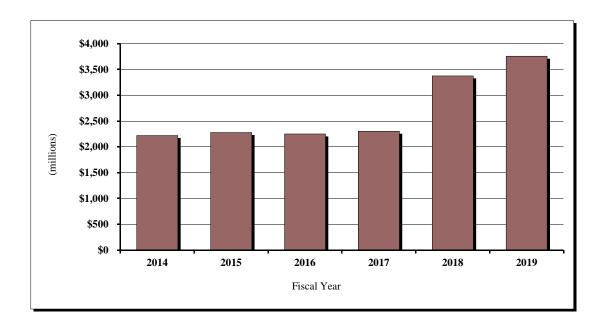
Fiscal Year 2019 State General Fund Collections increased by 6.5% compared to the prior fiscal year.



General Fund Collections by Source			
	Fiscal Year	Fiscal Year	Percent
Source	<u>2018</u>	<u>2019</u>	<u>Change</u>
Commercial Vehicle Fees*	\$12,430,235	\$11,852,078	-4.7%
Individual Income Tax	\$3,374,420,399	\$3,755,710,444	11.3%
Corporate Income	\$392,439,745	\$437,400,155	11.5%
Privilege	\$45,526,797	\$48,648,035	6.9%
Sales Tax	\$2,341,693,269	\$2,335,435,774	-0.3%
Use Tax	\$406,513,522	\$431,966,955	6.3%
Alcoholic Beverage Taxes, Fees, Fines	\$110,048,000	\$112,849,996	2.5%
Cigarette/Tobacco Tax **	\$130,246,556	\$128,254,374	-1.5%
Mineral Tax	\$41,401,132	\$41,695,612	0.7%
Other ***	<u>\$1,805,849</u>	\$1,743,497	-3.5%
Total	\$6,856,525,504	\$7,305,556,920	6.5%

# **Individual Income Tax Amount to the State General Fund after Refunds**

Kansas individual income tax rates by income brackets and filing status can be found on the Tax Rates table in this Annual Report.

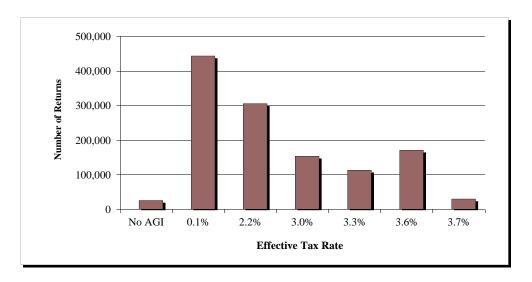


Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent Change
2014	\$2,218,238,893	(24.3%)
2015	\$2,277,540,835	2.7%
2016	\$2,248,935,698	-1.3%
2017	\$2,304,027,340	2.4%
2018	\$3,374,420,399	46.5%
2019	\$3,755,710,444	11.3%

# Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2017 Returns Processed in Calendar Year 2018

Number of Returns Within Each Effective Tax Rate



Effective Tax Rate on Adjusted Gross Income *	Adjusted (	ansas Gross Income ackets	Number of <u>Returns</u>	Kansas Adjusted Gross <u>Income</u>	,	Tax Liability After All Credits
	No KAGI	-	25,993	(\$1,769,284,815)		(\$383,546)
0.1%	\$0	- \$25,000	444,014	\$5,268,975,480	\$	2,670,451
2.2%	\$25,000.01	- \$50,000	305,970	\$11,117,038,178	\$	247,034,658
3.0%	\$50,000.01	- \$75,000	153,966	\$9,430,607,431	\$	283,467,391
3.3%	\$75,000.01	- \$100,000	113,213	\$9,816,237,777	\$	325,519,365
3.6%	\$100,000.01	- \$250,000	171,252	\$24,416,727,408	\$	883,923,567
3.7%	\$250,000.01	- Over	30,461	<u>\$19,170,463,183</u>		\$710,988,297
3.2%	Total Kansas I	Residents	1,244,869	\$77,450,764,642	\$	2,453,220,183

<sup>\*</sup> Effective rate is the tax liability (after all credits) divided by the adjusted gross income.

	Number of	Dollars
<b>KDOR Checkoff donations</b>	Taxpayers	Donated
Breast Cancer Research	1,906	\$30,728
Creative Arts	1,340	\$15,421
Hometown Hero	1,312	\$15,245
Meals on Wheels	3,865	\$77,885
Military Emergency Relief	1,835	\$28,479
Non Game Wildlife	3,832	\$60,861
School District	<u>1,430</u>	\$50,947
Total	15,520	\$279,566

# **Number of K40 Tax Returns by Filing Status**

## **Resident Filers**

Tax Year	Married Filing Jointly	0		Head of Household	Total
2013	514,865	16,305	534,953	144,802	1,210,925
	42.5%	1.3%	44.2%	12.0%	100.0%
2014	515,672	17,247	546,867	145,799	1,225,585
	42.1%	1.4%	44.6%	11.9%	100.0%
2015	517,145	18,292	556,841	147,096	1,239,374
	41.7%	1.5%	44.9%	11.9%	100.0%
2016	515,427	19,692	557,753	143,040	1,235,912
	41.7%	1.6%	45.1%	11.6%	100.0%
2017	513,613	21,081	565,682	144,493	1,244,869
	41.3%	1.7%	45.4%	11.6%	100.0%

# **Non-Resident and Part-Year Filers**

Tax Year	Married Filing Jointly	Married Filing Separately	Single		Total
2013	139,018	4,983	105,337	25,897	275,235
2010	50.5%	1.8%	38.3%	9.4%	100.0%
2014	139,267	5,482	110,800	26,837	282,386
	49.3%	1.9%	39.2%	9.5%	100.0%
2015	141,717	5,654	117,284	27,819	292,474
	48.5%	1.9%	40.1%	9.5%	100.0%
2016	138,145	5,724	116,691	27,199	287,759
	48.0%	2.0%	40.6%	9.5%	100.0%
2017	137,776	5,989	120,642	27,362	291,769
	47.2%	2.1%	41.3%	9.4%	100.0%

# **Individual Income Tax for Tax Year 2017 by County**

Resident Taxpayers Only

Resident Taxpayers	Olliy			Percent	Per Retu	ırn
	Number	Kansas Adjusted	Tax Year	of Total	Average	
<u>County</u>	Returns	Gross Income	<u>Liability</u>	<u>Liability</u>	Tax Liability	Rank
Allen	6,516	\$261,484,133	\$7,515,524	0.4%	\$1,153	87
Anderson	3,153	\$129,042,640	\$4,005,510	0.2%	\$1,270	70
Atchison	5,946	\$273,666,910	\$7,483,152	0.4%	\$1,259	75
Barber	1,942	\$77,274,630	\$2,693,140	0.1%	\$1,387	47
Barton	10,500	\$492,231,502	\$15,462,691	0.7%	\$1,473	39
Bourbon	5,526	\$209,829,165	\$5,505,463	0.3%	\$996	101
Brown	3,831	\$167,512,571	\$4,657,245	0.2%	\$1,216	80
Butler	26,963	\$1,688,281,734	\$58,693,894	2.8%	\$2,177	2
Chase	1,047	\$42,989,756	\$1,377,034	0.1%	\$1,315	63
Chautauqua	1,144	\$49,553,654	\$1,463,607	0.1%	\$1,279	67
Cherokee	6,931	\$294,768,408	\$5,598,788	0.3%	\$808	105
Cheyenne	1,119	\$39,766,211	\$1,384,490	0.1%	\$1,237	77
Clark	851	\$38,434,278	\$1,141,281	0.1%	\$1,341	57
Clay	3,384	\$138,101,093	\$4,072,788	0.2%	\$1,204	82
Cloud	3,445	\$133,860,489	\$3,874,446	0.2%	\$1,125	92
Coffey	3,553	\$177,896,144	\$6,034,209	0.3%	\$1,698	20
Comanche	690	\$25,477,085	\$807,275	0.0%	\$1,170	86
Cowley	13,151	\$602,526,139	\$17,441,466	0.8%	\$1,326	61
Crawford	14,271	\$728,322,945	\$20,383,008	1.0%	\$1,428	42
Decatur	1,242	\$40,462,161	\$1,327,509	0.1%	\$1,069	97
Dickinson	8,007	\$353,204,938	\$10,842,735	0.5%	\$1,354	53
Doniphan	2,853	\$135,490,948	\$2,772,934	0.1%	\$972	102
Douglas	40,800	\$2,436,452,435	\$81,793,661	3.9%	\$2,005	6
Edwards	1,225	\$55,080,766	\$1,835,979	0.1%	\$1,499	37
Elk	1,083	\$39,544,662	\$1,191,770	0.1%	\$1,100	95
Ellis	11,637	\$584,144,473	\$19,791,291	0.9%	\$1,701	19
Ellsworth	2,628	\$117,178,626	\$3,753,201	0.2%	\$1,428	43
Finney	15,702	\$743,201,203	\$22,452,374	1.1%	\$1,430	41
Ford	13,237	\$596,185,285	\$17,319,333	0.8%	\$1,308	64
Franklin	10,555	\$505,749,942	\$15,172,337	0.7%	\$1,437	40
Geary	9,129	\$329,186,324	\$8,788,219	0.4%	\$963	103
Gove	1,201	\$42,814,186	\$1,521,592	0.1%	\$1,267	72
Graham	1,074	\$36,406,917	\$1,171,089	0.1%	\$1,090	96
Grant	2,769	\$78,627,581	\$4,178,311	0.2%	\$1,509	35
Gray	2,521	\$123,184,634	\$4,767,719	0.2%	\$1,891	9
Greeley	516	\$24,345,208	\$842,487	0.0%	\$1,633	25
Greenwood	2,583	\$98,737,523	\$2,956,802	0.1%	\$1,145	89
Hamilton	796	\$11,833,291	\$1,071,636	0.1%	\$1,346	56
Harper	2,298	\$91,310,083	\$2,619,918	0.1%	\$1,140	90
Harvey	16,627	\$801,043,958	\$24,996,705	1.2%	\$1,503	36
Haskell	1,394	\$22,177,996	\$2,392,178	0.1%	\$1,716	17
Hodgeman	748	\$34,534,673	\$1,148,020	0.1%	\$1,535	34
Jackson	5,827	\$255,378,810	\$7,724,664	0.4%	\$1,326	62
Jefferson	7,990	\$408,548,558	\$12,856,791	0.6%	\$1,609	27
Jewell	1,252	\$46,962,737	\$1,332,636	0.1%	\$1,064	98
Johnson	225,471	\$21,974,421,989	\$688,309,033	33.0%	\$3,053	1
Kearny	1,535	\$74,869,020	\$2,531,213	0.1%	\$1,649	22
Kingman	2,977	\$138,843,301	\$4,624,819	0.2%	\$1,554	31
Kiowa	986	\$51,366,640	\$1,847,480	0.1%	\$1,874	10
Labette	8,193	\$322,749,643	\$9,018,030	0.4%	\$1,101	94
Lane	728	\$26,255,661	\$1,020,683	0.0%	\$1,402	46
Leavenworth	25,790	\$1,364,461,180	\$39,965,685	1.9%	\$1,550	32
Lincoln	1,384	\$48,395,371	\$1,439,356	0.1%	\$1,040	100
Linn	3,962	\$168,208,785	\$4,832,232	0.2%	\$1,220	79
Logan	1,269	\$55,801,988	\$1,808,461	0.1%	\$1,425	44
Lyon	12,938	\$572,496,836	\$17,234,268	0.8%	\$1,332	60
Marion	4,752	\$215,221,213	\$6,536,925	0.3%	\$1,376	50
Marshall	4,605	\$197,969,071	\$6,173,821	0.3%	\$1,341	58
1,141511411	7,005	Ψ171,707,011	Ψ0,173,021	0.5/0	Ψ1,571	50

# **Individual Income Tax for Tax Year 2017 by County**

Resident Taxpayers Only

Resident Taxpayers	Jilly			Percent	Per Retu	rn
	Number	Kansas Adjusted	Tax Year	of Total	Average	
County	Returns	Gross Income	<u>Liability</u>	Liability	Tax Liability	Rank
McPherson	11,978	\$665,742,656	\$22,020,999	1.1%	\$1,838	12
Meade	1,421	\$74,412,142	\$2,424,746	0.1%	\$1,706	18
Miami	11,725	\$763,574,945	\$24,370,884	1.2%	\$2,079	3
Mitchell	2,826	\$118,383,526	\$3,847,752	0.2%	\$1,362	52
Montgomery	11,909	\$507,526,271	\$13,674,481	0.7%	\$1,148	88
Morris	2,226	\$95,267,298	\$3,013,421	0.1%	\$1,354	54
Morton	1,093	\$58,924,671	\$1,506,092	0.1%	\$1,378	49
Nemaha	4,525	\$243,888,178	\$7,815,945	0.4%	\$1,727	16
Neosho	6,045	\$255,030,178	\$7,296,322	0.4%	\$1,207	81
Ness	1,291	\$57,377,289	\$1,984,794	0.1%	\$1,537	33
Norton	2,144	\$76,114,136	\$2,771,819	0.1%	\$1,293	65
Osage	6,505	\$343,116,894	\$11,588,535	0.6%	\$1,781	15
Osborne	1,393	\$47,748,890	\$1,772,598	0.1%	\$1,273	69
Ottawa	2,379	\$98,916,366	\$3,254,089	0.2%	\$1,368	51
Pawnee	2,423	\$99,295,846	\$3,075,215	0.1%	\$1,269	71
Phillips	2,463	\$94,628,938	\$2,803,128	0.1%	\$1,138	91
Pottawatomie	8,702	\$485,519,232	\$16,241,639	0.8%	\$1,866	11
Pratt	3,737	\$186,534,632	\$6,155,541	0.3%	\$1,647	23
Rawlins	1,011	\$41,048,993	\$1,501,943	0.1%	\$1,486	38
Reno	24,672	\$1,217,171,532	\$38,656,471	1.9%	\$1,567	30
Republic	2,123	\$83,613,675	\$2,549,714	0.1%	\$1,201	83
Rice	3,717	\$165,758,971	\$4,968,851	0.2%	\$1,337	59
Riley	19,304	\$1,021,797,210	\$34,819,535	1.7%	\$1,804	13
Rooks	2,231	\$71,930,690	\$2,814,040	0.1%	\$1,261	74
Rush	1,422	\$52,727,783	\$1,673,194	0.1%	\$1,177	85
Russell	2,748	\$109,931,878	\$3,441,411	0.2%	\$1,252	76
Saline	23,358	\$1,184,473,733	\$38,112,405	1.8%	\$1,632	26
Scott	2,075	\$124,681,615	\$4,182,175	0.2%	\$2,016	5
Sedgwick	191,505	\$11,202,846,814	\$374,757,833	18.0%	\$1,957	7
Seward	8,524	\$378,662,667	\$10,101,141	0.5%	\$1,185	84
Shawnee	71,718	\$3,656,515,195	\$118,342,388	5.7%	\$1,650	21
Sheridan	1,095	\$40,472,109	\$1,798,959	0.1%	\$1,643	24
Sherman	2,540	\$110,490,714	\$3,205,793	0.2%	\$1,262	73
Smith	1,509	\$53,198,840	\$1,676,229	0.1%	\$1,111	93
Stafford	1,861	\$72,899,547	\$2,273,938	0.1%	\$1,222	78
Stanton	783	\$40,056,726	\$1,496,052	0.1%	\$1,911	8
Stevens	1,883	\$101,612,446	\$3,384,117	0.2%	\$1,797	14
Sumner	8,275	\$387,117,948	\$11,744,596	0.6%	\$1,419	45
Thomas	3,265	\$153,506,908	\$5,245,694	0.3%	\$1,607	28
Trego	1,218	\$51,279,002	\$1,644,997	0.1%	\$1,351	55
Wabaunsee	2,597	\$125,122,374	\$4,133,649	0.2%	\$1,592	29
Wallace	637	\$28,376,243	\$882,769	0.0%	\$1,386	48
Washington	2,828	\$118,460,044	\$3,644,184	0.2%	\$1,289	66
Wichita	1,766	\$105,351,279	\$3,588,656	0.2%	\$2,032	4
Wilson	3,475	\$148,478,485	\$4,436,649	0.2%	\$1,277	68
Woodson	1,258	\$46,246,448	\$1,333,756	0.1%	\$1,060	99
Wyandotte	59,767	\$2,349,328,875	\$50,969,302	2.4%	\$853	104
KS Residents with county indicator	1,108,197	66,309,028,936	2,084,557,349		\$1,881	
KS Residents with no	126 672	¢11 141 725 707	¢269.662.924		<b>42.607</b>	
county indicator	136,672	\$11,141,735,707 \$77,450,764,643	\$368,662,834 \$2,453,220,183	97.00/	\$2,697 \$1,071	
Total Residents	1,244,869	\$77,450,764,643	\$2,453,220,183	87.0%	\$1,971	
Non-Residents	238,730	\$86,602,073,188	\$317,570,691	11.3%	\$1,330	
Part-Year Residents	53,039	\$2,999,936,321	\$48,604,920	<u>1.7%</u>	\$916	
All Taxpayers	1,536,638	\$167,052,774,152	\$2,819,395,794	100.0%	\$1,835	

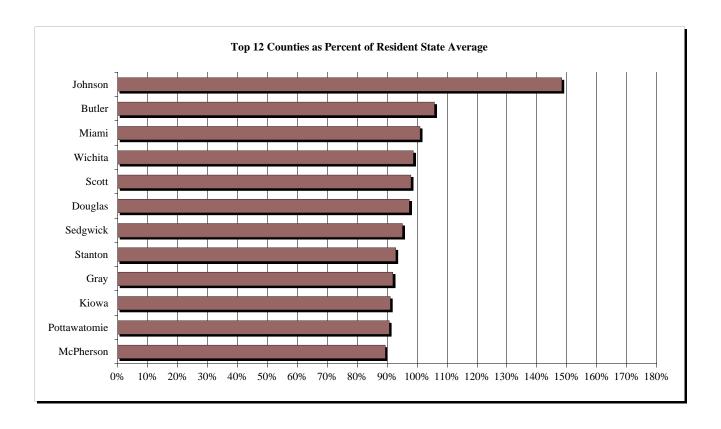
## **Individual Income Tax Liability Tax Year 2017**

The map below shows each county's average tax liability per return. The twelve shaded areas display the counties with the highest average tax liability per return. Detailed information is contained on pages 24 and 25 of this report.

Top 12 counties with highest average tax liability per return

\$1,23	7   :	\$1,486	\$1,069	\$1,293	\$1,138	\$1,111	\$1,064	\$1,201	\$1,289	\$1,341	\$1,72	\$1,21	6 \$972	<del>ر</del> ي
Cheyer	ine F	Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washington	n Marshall	Nemah	Brow	n Doniph \$1,259	gñ'
\$1,262	:   1	1,607	\$1,643	\$1,090	\$1,261	\$1,273	\$1,362	\$1,125	\$1,204	\$1,8			tchison \$1,	550
Sherma	n T	homas	Sheridan	Graham	Rooks	Osborne	Mitchell	\$1,368		1,804, Pottawa iley	~~~ <sub>2</sub>	\$	4 (00	venworth
\$1,386	\$1,	,425	\$1,267	\$1,351	\$1,701	\$1,252	\$1,040	Ottawa	_ 7		61,592	\$1,650	~-\_	Wyandotte \$3,053
Wallace	Lo	gan	Gove	Trego	Ellis	Russell	Lincoln \$1,428	\$1,632	۲ ۲	<u>'</u> _	Daunsee-	\$1.781	\$2,005 Douglas	Johnson
\$1,633	\$2,032	\$2,016	\$1,402	\$1,537	\$1,177	\$1,473	Ellsworth	Saline	Dickinson	\$1,354 Morris	\$1,332	`	\$1,437 Franklin	\$2,079 Miami
Greeley	Wichita	Scott	Lane	Ness	Rush	Barton	\$1,337	\$1,838 McPherson	\$1,376 Marion	\$1,315	Lyon	\$1,698	\$1,270	\$1,220
1					\$1,269		Rice	Wici nerson	Marion	Chase		Ψ1,020	φ1,270	
04.24	)		ĺ	\$1,535	Pawne	e   \$1,222		\$1,5	503			Coffey	Anderson	Linn
\$1,346	\$1,649	\$1,430		Hodgeman			\$1,567	Har					\$1,153	
Hamilton	Kearny	Finney	ł t		\$1,499	Stafford	D				61,145	\$1,060   Woodson	Allen	\$996 Bourbon
\$1,911	_	<del>†</del>	\$1,891	\$1,308	Edwards	\$1,647	Reno	\$1,95	57 \$2	2,177 Gre	eenwood			
1-)	\$1,509	\$1,716	C	•	\$1,874	4-,	\$1,554	Sedgw	rielz Bi	utler		\$1,277	\$1,207	\$1,428
Stanton	_Grant	Haskell	Gray	Ford	Kiowa	Pratt	Vinamo	8	TCK .		\$1,100	Wilson	Neosho	Crawford
\$1,378	\$1,797	\$1,185	\$1,706	\$1,341	\$1,170	\$1,387	Kingman \$1,140	\$1,4	19 \$1	,326	Elk	\$1,148	\$1,101	\$808
Morton	Stevens	Seward	Meade	Clark	Comanche	Barber	Harper	Sumi	ner Co	wiev i	51,279 N utauqua	Iontgome	. , .	Cherokee

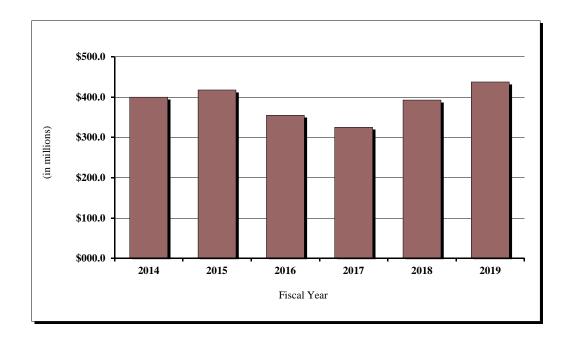
# Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2017



			Top 12 Counties
			as a Percent of
	Average Tax		Resident
Top 12 Counties	<u>Liability</u>	Rank	<u>Average</u>
Johnson	\$3,053	1	148%
Butler	\$2,177	2	106%
Miami	\$2,079	3	101%
Wichita	\$2,032	4	99%
Scott	\$2,016	5	98%
Douglas	\$2,005	6	97%
Sedgwick	\$1,957	7	95%
Stanton	\$1,911	8	93%
Gray	\$1,891	9	92%
Kiowa	\$1,874	10	91%
Pottawatomie	\$1,866	11	91%
McPherson	\$1,838	12	<u>89%</u>
Average Kansas			
Residents			
(top 12 counties)	\$2,058		100%

# **Corporate Income Tax Amount to the State General Fund after Refunds**

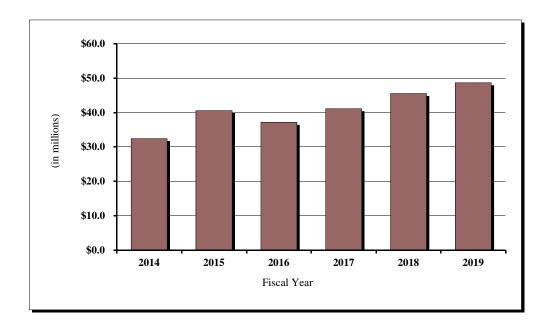
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2014	\$399,383,241	7.6%
2015	\$417,399,546	4.5%
2016	\$354,725,599	-15.0%
2017	\$324,956,280	-8.4%
2018	\$392,439,745	20.8%
2019	\$437,400,155	11.5%

# **Financial Institution Privilege Tax Amount to the State General Fund after Refunds**

The privilege tax is imposed on financial institutions doing business in Kansas. The tax is levied on an institution's taxable income for the preceding year; the surtax on taxable income over \$25,000. For all tax years after December 31, 1997 the normal tax for all privilege taxpayers is 2.25% of net income. The surtax is 2.125% for banks and 2.25% for savings and loans and trust companies.



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent Change
2014	\$32,438,777	1.1%
2015	\$40,545,772	25.0%
2016	\$37,151,150	-8.4%
2017	\$41,138,206	10.7%
2018	\$45,526,797	10.7%
2019	\$48,648,035	6.9%

# Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2018

Corporate Income Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number <u>Returns</u>	Percent of Total Returns	Tax <u>Liability</u>	Percent of Total Liability
No Taxable Income	12,164	57.4%	(\$620,159)	-0.2%
\$0 - \$75,000	6,848	32.3%	\$4,900,990	1.7%
\$75,000.01 - \$100,000	373	1.8%	\$1,654,138	0.6%
\$100,000.01 - \$500,000	1,085	5.1%	\$15,042,674	5.1%
\$500,000.01 - \$1,000,000	238	1.1%	\$10,253,608	3.5%
\$1,000,000.01 - Over	<u>479</u>	2.3%	<u>\$264,940,032</u>	89.5%
Total	21,187	100.0%	\$296,171,283	100.0%

## Bank Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number <u>Returns</u>	Percent of Total Returns	Tax <u>Liability</u>	Percent of Total Liability
No Taxable Income	55	18.2%	(\$256)	0.0%
\$0 - \$500,000	99	32.8%	\$867,355	3.6%
\$500,000.01 - \$1,000,000	29	9.6%	\$954,836	3.9%
\$1,000,000.01 - Over	<u>119</u>	39.4%	\$22,466,817	92.5%
Total	302	100.0%	\$24,288,752	100.0%

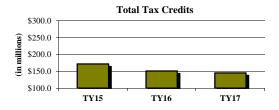
## Savings and Loan Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number <u>Returns</u>	Percent of Total Returns	Tax <u>Liability</u>	Percent of Total Liability
No Taxable Income	6	21.4%	\$0	0.0%
\$0 - \$100,000	2	7.1%	\$3,963	0.1%
\$100,000.01 - \$1,000,000	9	32.1%	\$139,473	2.1%
\$1,000,000.01 - Over	<u>11</u>	39.3%	\$6,508,607	97.8%
Total	28	100.0%	\$6,652,043	100.0%

## Tax Year 2017 Kansas Department of Revenue Tax Credits

#### Tax Credits Allowed on Returns in Tax Years

	TY 2015	TY 2016	TY 2017
Corporate Income Tax	\$ 55,345,255	\$ 42,724,565	\$ 28,560,187
Individual Income Tax	\$ 112,607,891	\$ 102,830,215	\$ 110,734,961
Privilege Tax	\$ 3,796,976	\$ 5,141,171	\$ 5,685,894
Total Tax Credits	\$ 171,750,122	\$ 150,695,951	\$ 144,981,042



Totals include confidential amounts.

#### **Adoption Credit - \$1,963,605**

K.S.A. 79-32,202 - First effective for taxable years commencing after 12/31/95.

Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

#### Agritourism Liability Insurance Credit - \$0

K.S.A. 74-50,173 - Effective for all taxable years commencing after 12/31/03.

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax

#### Alternative-Fuel Tax Credit - \$0

K.S.A. 79-32,201 - Effective for taxable years commencing after 12/31/95.

A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Angel Investor Credit - \$3,443,302

K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/04.

Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

#### Assistive Technology Contribution Credit - \$0

K.S.A. 65-7108 - Effective for taxable years commencing after 12/31/02.

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Biomass to Energy Credit - Amount withheld for confidentiality.

K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

#### Business and Job Development Credit (carryover) - \$233,250

K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/95.

Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

## Business and Job Development Credit (noncarryover) - Amount withheld for confidentiality.

K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76.

A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

#### **Business Machinery and Equipment Credit - \$0**

K.S.A. 79-32,206 - Effective for taxable years commencing after 12/31/97.

A taxpayer may be allowed a credit in an amount equal to 20% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

## Child Day Care Assistance Credit - Amount withheld for confidentiality.

K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/88.

A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Child Dependent Care Credit - \$0

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. REPEALED effective Tax Year 2013.

This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

## Community Entrepreneurship Investor Credit - \$1,965,601

K.S.A. 74-99c09 - Effective for taxable years commencing after 12/31/04.

An investor making a cash donation of \$250 or more in the Kansas community entrepreneurship fund shall receive a credit of 75% of the total amount of cash donation.

#### Community Service Credit - \$3,054,148

K.S.A. 79-32,197 - Effective for taxable years commencing after 12/31/93.

Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

#### Declared Disaster Capital Investment Credit - Amount withheld for confidentiality.

K.S.A. 79-32,262 - Effective for taxable years 2008, 2009, and 2010.

An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatomie Kansas, or within one mile of the city limits of any such cities as long as the buisness is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the business facility and is limited to \$100,000 per taxpayer.

#### Disabled Access Credit - \$13,344

K.S.A. 79-32,176, 177 - Effective for taxable years commencing after 12/31/77.

Individual and business taxpayers who incur certain expenditures to make their property accessible to the disabled; or to employ individuals with a disability may be eligible to receive a tax credit.

#### Earned Income Credit - \$79,324,844

K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/97.

The credit is available to resident taxpayers in an amount equal to 17% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

## **Electric Cogeneration Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12

A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$50,000,000.

#### **Environmental Compliance Credit - \$0**

K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/06.

A taxpayer that makes required expenditures in an existing refinery to comply with environmental standards or requirements established pursuant to federal or state statutes or regulations, adopted after December 31, 2006, shall be allowed a credit equal to 100% of the taxpayer's qualified expenditures. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Film Production Credit - \$0

K.S.A. 79-32,258 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/13.

An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may receive an income tax credit of 30% of the direct production expenditures.

#### Food Sales Tax Refund - \$6,824,445

K.S.A. 79-32,271 - - Effective for taxable years commencing on or after January 1, 2013.

The income tax credit is for certain individuals who purchased food in Kansas. In order to qualify for the credit, the taxpayer must have purchased food in Kansas, had a federal adjusted gross income not exceeding \$30,615, domiciled in Kansas entire tax year, and must be either a person with a disability, regardless of age, or without a disability who is 55 years of age or older, or is without a disability who is younger than 55 years of age who claims an exemption for one or more dependent children under 18 years of age.

## **High Performance Incentive Program - \$33,716,706**

 $K.S.A.\ 74-50,\!132;\ K.S.A.\ 79-32,\!160 a(e)-Effective\ for\ taxable\ years\ commencing\ after\ 12/31/92.$ 

A qualified firm making a cash investment in the training and education of its employees may be eligible to receive a tax credit. A credit may also be available for those qualified firms that make an investment in a qualified business facility.

### Historic Preservation Credit - \$7,967,741

K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00.

A tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

#### Individual Development Account Credit - \$211,592

K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/04.

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit not to exceed 75% of the amount contributed.

#### **Integrated Coal Gasification Power Plant Credit - \$0**

K.S.A. 79-32,239 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in an integrated coal gasification power plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

#### Low Income Student Scholarship Credit - \$1,815,079

K.S.A. 72-4352 - Effective for taxable years commencing after 12/31/14.

This program provides eligible students with scholarships to pay all or a portion of tuition to attend a qualified school in Kansas. The scholarship is financed through a tax credit against corporate, premium, or privilege income tax liability in an amount equal to 70% of the amount contributed for scholarships.

## Nitrogen Fertilizer Plant Credit - \$0

K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

#### Owners 1 romoting Employment Across Ixansas (1 EAIX) Credit w

K.S.A. 79-32,266 - Effective for all taxable years commencing after December 31, 2010.

An income tax credit shall be allowed in the amount of 95% of a resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to business activities conducted at the business facility, office, department or other operation relocated to Kansas when the taxpayer owns such qualified company and materially participates in such business activities conducted at the relocated business facility, office, department or other operation of the qualified company which qualified for benefits under the provisions of subsection (a)(1) of K.S.A. 74-50,212.

#### Petroleum Refinery Credit - Amount withheld for confidentiality.

K.S.A. 79-32,218 - - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

#### Plugging of an Abandoned Oil or Gas Well Credit - \$0

K.S.A. 79-32, 207 - Effective for taxable years commencing after 12/31/97.

Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Qualifying Pipeline Credit - Amount withheld for confidentiality.

K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

#### Research & Development Credit - \$879,154

K.S.A. 79-32,182; K.S.A. 79-32,182a - Effective for taxable years commencing after 12/31/86.

A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

## Rural Opportunity Zone Credit - \$1,731,122

 $K.S.A.\ 79\text{-}32,\!267 - Effective\ for\ all\ taxable\ years\ commencing\ after\ December\ 31,\ 2011\ and\ before\ January\ 1,\ 2017.$ 

A resident individual taxpayer shall be allowed an income tax credit in the amount of the resident individual's income tax liability if the taxpayer (1) establishes domicile in a rural opportunity zone on or after July 1, 2011 and prior to January 1, 2016 and was domiciled outside Kansas for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; had Kansas source income of less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; and was domiciled in a rural opportunity zone during the entire taxable year for which the credit is claimed.

#### Single City Port Authority Credit - \$0

K.S.A. 79-32,212 - Effective for taxable years 2002 - 2021.

An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. Beginning in TY2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax.

#### Small Employer Health Insurance Credit - Amount withheld for confidentiality.

K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.

An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Storage and Blending Equipment Credit - \$0

K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12.

A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$10,000.000.

#### **Swine Facility Improvement Credit - \$0**

K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/97.

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### **TAF Family Contribution Credit - \$0**

K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/93.

Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Telecommunications Credit - \$823,931

K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.

A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Venture and Local Seed Capital Credits - \$0

K.S.A. 74-8205, -8206, -8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.

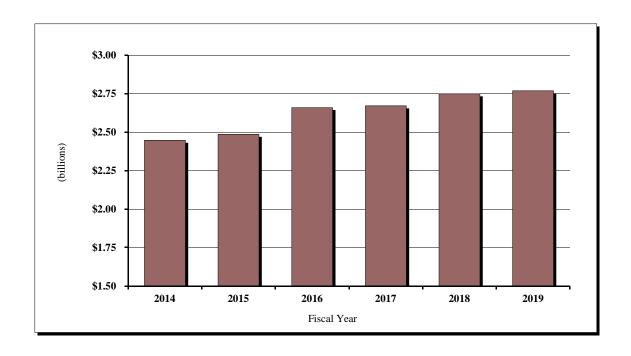
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## State Retailers' Sales and Compensating Use Taxes Amount to State General Fund

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. Beginning July 1, 2010 (Fiscal Year 2011) the tax rate increased to 6.3%.; effective July 1, 2013 (Fiscal Year 2014) the tax rate decreased to 6.15%.; and effective July 1, 2016 (Fiscal Year 2014) the tax rate decreased to 6.15%. 2015 (Fiscal year 2016) the tax rate increased to 6.5%.

In Fiscal Year 2019, the state gained \$28.9 million from the Streamline Sales Tax Project.



Fiscal	State	State	State	Percent
<u>Year</u>	<u>Sales</u>	<u>Use</u>	<u>Total</u>	<u>Change</u>
2014	\$2,102,239,461	\$344,016,851	\$2,446,256,312	-3.1%
2015	\$2,132,776,805	\$352,175,950	\$2,484,952,755	1.6%
2016	\$2,273,941,413	\$384,992,097	\$2,658,933,510	7.0%
2017	\$2,285,870,437	\$384,654,260	\$2,670,524,697	0.4%
2018	\$2,341,693,269	\$406,513,522	\$2,748,206,791	2.9%
2019	\$2,335,435,774	\$431,966,955	\$2,767,402,729	0.7%

# **Total Amount State Sales Tax Collections by County** 6.50% state sales tax rate effective July 1, 2015

Allen S10,475,557 S12,228,120 16,7% S337 28 S998 16 Anderson S4,804,430 S4,786,543 0.4% S613 67 S608 71 Atchison S10,757,874 S10,784,329 0.2% S659 S8 S666 57 Barber S4,108,535 S4,030,925 3.3% S009 19 S901 24 Barton S28,228,674 S28,011,341 0.3% S10,066 11 S1,073 11 Bourbon S9,785,359 S9,716,036 0.7% S663 57 \$663 58 Brown S7,106,579 S7,074,576 0.5% S737 39 S737 41 Butler S44,693,489 S46,135,546 3.2% S668 54 S691 50 Chase S1,295,671 S1,311,888 1.3% S483 89 S499 89 Chautauqua S1,333,307 S1,474,776 10,6% S396 98 5446 97 Cherokee S7,435,523 S7,322,944 1.5% S370 100 S366 100 Cheyenne S1,407,381 S1,612,559 14,6% S370 100 S366 100 Cheyenne S1,407,381 S1,612,559 14,6% S725 S3 S606 73 Clark S1,225,356 S1,175,400 4.1% S611 68 S586 76 Clay S5,543,452 S5,844,197 5.4% S697 49 S731 45 Cloud S7,853,374 S8,067,691 2.7% S732 24 S924 21 Coffey S3,967,254 S6,993,869 1.2% S726 42 S849 30 Comanche S1,325,507 S1,288,605 3.2% S726 42 S849 30 Commanche S1,325,507 S1,288,605 3.2% S726 42 S849 30 Commanche S1,325,507 S1,288,605 3.2% S726 42 S849 30 Commanche S1,325,507 S1,288,605 3.2% S741 37 S735 42 Cowley S2,715,663 S225,568,629 0.6% S642 62 S641 61 Crawford S30,341,007 S30,588,074 0.7% S777 33 S783 34 Decatur S1,382,748 S1,458,268 5.5% S479 90 S508 88 Dickinson S12,166,018 S11,875,718 2.4% S644 61 S634 64 Doniphan S2,956,589 S3,372,438 14,1% S833 99 S439 98 Douglas S107,662,541 S107,902,917 0.2% S891 22 S889 26 Edwards S1,629,213 S1,548,701 4.4% S583 77 S544 82 Ellis S38,401,836 S39,759,100 3.1% S13,39 2 S1,379 2 Ellisworth S3,600,706 S1,214,707 S49,188,414,59 S893 29 S1,739 2 Ellisworth S3,600,708 S89,710 3.1% S13,39 2 S1,379 2 Ellisworth S1,847,707 S49,188,414,59 S893 27 S823 31 Grant S5,66,137 S2,585,522 3.6% S793 32 S794 33 3 Grant S5,66,137 S2,585,527 3.6% S793 32 S794 33 3 Ellisworth S1,847,710 S893 S89,710 3.1% S91,00 48 S731 44 Europe S4,751,777 S49,188,474 S893 S1,098 50 S698 89 Hamilton S1,752,431 S1,757,283 0.3% S664 56 S674 54 Hamper S4,569,147 S4,147,1560 0.1% S893 S1,19 S89 99 Hakelon S4,589,177 S49,188,577 0.4% S873 S1,2	County	FY2018	FY2019	Percent Change	FY2018 Per Capita	FY2018 PC Rank	FY2019 Per Capita*	FY2019 PC Rank*
Anderson	·	<del></del>						<u> </u>
Alchison								
Barber   \$41,68,535   \$4,030,925   \$3,3%   \$909   19   \$901   24								
Barton   \$28,228,674   \$28,011,541   \$0.8%   \$1,066   11   \$1,073   11								
Bourbon   S9,785,359   S9,716,036   -0.7%   S663   57   S663   58							· · · · · · · · · · · · · · · · · · ·	
Brown   \$7,106,579   \$7,074,576   0.5%   \$737   39   \$737   41								
Butler								
Chase         \$1,295,671         \$1,311,888         \$1,3%         \$483         89         \$499         89           Chautauqua         \$1,333,307         \$1,474,776         \$10,6%         \$396         98         \$446         97           Cherokee         \$7,435,523         \$7,322,944         \$1,5%         \$370         \$100         \$366         \$100           Cheyenne         \$1,407,381         \$1,612,569         \$14,6%         \$525         \$33         \$606         73           Clark         \$1,225,356         \$1,175,400         \$41,96         \$611         \$68         \$586         76           Clay         \$5,543,452         \$5,841,197         \$5,4%         \$697         \$49         \$731         \$45           Cloud         \$7,853,374         \$8,067,691         \$2.7%         \$873         \$24         \$294         21           Coffley         \$5,967,244         \$6,993,869         \$726         \$42         \$849         30           Comanche         \$1,325,607         \$1,284,605         \$3.2%         \$741         37         \$735         \$42           Cowley         \$22,715,663         \$22,568,629         \$0.6%         \$642         \$62         \$641         61								
Chattataqua         \$1,333,307         \$1,474,776         \$10,6%         \$396         98         \$446         97           Cherokce         \$7,435,523         \$7,322,944         -1.5%         \$370         \$100         \$366         \$100           Cheyenne         \$1,407,381         \$1,612,569         \$14,6%         \$525         \$3         \$606         73           Clark         \$1,225,356         \$1,175,400         \$4,1%         \$611         68         \$586         76           Clay         \$5,543,452         \$8,541,97         \$4%         \$697         \$49         \$731         \$45           Cloud         \$7,853,374         \$8,067,691         2.7%         \$873         24         \$924         21           Coffee         \$5,967,254         \$6,993,869         17.2%         \$726         42         \$849         30           Commache         \$1,325,507         \$1284,605         3.276         \$741         \$7         \$73         \$42           Cowley         \$22,715,663         \$22,568,629         -0.6%         \$642         62         \$641         61           Crawford         \$30,341,067         \$30,558,074         -0.7%         \$777         33         \$783 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Cherokee         \$7,435,523         \$7,322,944         -1.5%         \$370         100         \$366         100           Cheyenne         \$1,407,381         \$1,612,569         14.6%         \$525         \$83         \$606         73           Clay         \$5,543,452         \$5,844,197         5.4%         \$607         49         \$731         45           Cloud         \$7,853,374         \$8,067,691         2.7%         \$873         24         \$924         21           Coffey         \$5,967,254         \$6,993,869         17.2%         \$726         42         \$849         30           Comanche         \$1,326,507         \$1,284,605         -3.2%         \$741         37         \$735         42           Cowley         \$22,715,663         \$22,2568,629         -0.6%         \$642         62         \$641         61           Crawford         \$30,314,067         \$30,558,074         0.7%         \$777         33         \$783         34           Decatur         \$1,382,748         \$14,852,268         5.5%         \$479         90         \$508         88           Dickinson         \$12,66,018         \$11,875,718         -2.4%         \$644         61         \$634								
Cheyenne         \$1,407,381         \$1,612,569         \$1,46%         \$525         \$83         \$606         73           Clark         \$1,225,356         \$1,175,400         \$1,4%         \$607         \$9         \$731         45           Cloud         \$7,853,374         \$8,067,691         \$2,7%         \$873         \$24         \$924         21           Coffey         \$5,967,254         \$6,993,869         \$17.2%         \$8726         42         \$849         30           Comanche         \$1,326,507         \$1,284,605         \$-3.2%         \$741         37         \$735         42           Cowley         \$22,715,663         \$22,2568,629         \$0.6%         \$642         62         \$641         61           Crawford         \$30,341,067         \$30,558,074         \$0.7%         \$3777         33         \$5783         34           Decatur         \$11,832,748         \$1,458,268         \$5.5%         \$479         90         \$508         88           Dickinson         \$12,166,018         \$11,875,718         \$2.4%         \$644         61         \$634         64           Douglas         \$107,662,541         \$107,902,917         0.2%         \$891         22								
Clark         \$1,225,356         \$1,175,400         4,196         \$611         68         \$586         76           Clay         \$5,543,452         \$5,844,197         5.4%         \$697         49         \$731         45           Cloud         \$7,853,374         \$8,067,691         2.7%         \$873         24         \$924         21           Coffey         \$5,967,254         \$6,993,869         17.2%         \$726         42         \$849         30           Comanche         \$1,326,507         \$1,284,605         -3.2%         \$741         37         \$735         42           Cowley         \$22,715,663         \$22,568,629         -0.6%         \$642         62         \$641         61           Crawford         \$30,341,067         \$30,558,074         0.7%         \$777         33         \$783         34           Decatur         \$1,382,748         \$1,458,268         \$5.5%         \$4379         90         \$508         88           Dickinson         \$12,166,018         \$11,875,718         -2.4%         \$644         61         \$634         64           Douglas         \$107,662,541         \$107,900,217         \$0.2%         \$891         22         \$889								
Clay         \$5,543,452         \$5,844,197         \$4%         \$697         49         \$731         45           Cloud         \$7,853,374         \$8,067,691         2.7%         \$873         24         \$924         21           Coffey         \$5,967,254         \$8,067,691         2.7%         \$726         42         \$849         30           Comanche         \$1,326,507         \$1,284,605         3.2%         \$741         37         \$735         42           Cowley         \$22,715,663         \$22,2568,629         -0.6%         \$642         62         \$641         61           Crawford         \$30,341,067         \$30,558,074         0.7%         \$777         33         \$783         34           Decatur         \$1,382,748         \$1,458,268         5.5%         \$479         90         \$508         88           Dickinson         \$12,166,018         \$11,875,718         -2.4%         \$644         61         \$64         40           Douglas         \$107,662,541         \$107,902,917         0.2%         \$891         22         \$889         26           Edwards         \$1,629,213         \$1,548,701         4.9%         \$563         77         \$544								
Cloud         \$7,853,374         \$8,067,691         2,7%         \$726         42         \$849         21           Coffey         \$5,967,254         \$6,993,869         17.2%         \$726         42         \$849         32           Comanche         \$1,326,507         \$1,284,605         -3.2%         \$741         37         \$735         42           Cowley         \$22,715,663         \$22,568,629         -0.6%         \$642         62         \$641         61           Crawford         \$30,341,067         \$30,558,074         0.7%         \$777         33         \$783         348           Decatur         \$1,382,748         \$1,458,268         5.5%         \$479         90         \$508         88           Dickinson         \$12,166,018         \$11,875,718         2.4%         \$644         61         \$634         64           Doniphan         \$2,956,589         \$3,372,438         \$14.1%         \$3383         99         \$439         98           Douglas         \$10,662,541         \$107,902,917         0.2%         \$891         22         \$889         26           Ellwards         \$1,629,113         \$1,548,701         4.9%         \$563         77         \$544 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Coffey         \$5,967,254         \$6,993,869         17,2%         \$726         42         \$849         30           Comanche         \$1,326,507         \$1,284,605         -3.2%         \$741         37         \$735         42           Cowley         \$22,715,663         \$2,25,68,629         -0.6%         \$642         62         \$641         61           Crawford         \$30,341,067         \$30,558,074         0.7%         \$777         33         \$783         34           Decatur         \$1,382,748         \$1,458,268         5.5%         \$479         90         \$508         86           Dickinson         \$12,166,018         \$111,875,718         -2.4%         \$644         61         \$634         64           Donglas         \$107,662,541         \$107,902,917         0.2%         \$891         22         \$889         98           Douglas         \$107,662,541         \$107,902,917         0.2%         \$891         22         \$889         98           Ellw         \$1,230,109         \$1,243,730         0.5%         \$500         \$6         \$496         90           Ellis         \$1,220,109         \$1,243,730         0.5%         \$500         \$6         \$496 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Comanche         \$1,326,507         \$1,284,605         -3.2%         \$741         37         \$735         42           Cowley         \$22,715,663         \$22,568,629         -0.6%         \$642         62         \$641         61           Crawford         \$30,358,074         0.7%         \$777         33         \$783         34           Decatur         \$1,382,748         \$1,458,268         5.5%         \$479         90         \$508         88           Dickinson         \$12,166,018         \$11,875,718         -2.4%         \$644         61         \$634         64           Doniphan         \$2,956,589         \$3,372,438         14.1%         \$383         99         \$439         98           Douglas         \$107,662,541         \$107,902,917         0.2%         \$891         22         \$889         26           Edwards         \$1,629,213         \$1,548,701         4.9%         \$563         77         \$544         82           Ellk         \$1,250,109         \$1,248,730         -0.5%         \$500         86         \$496         90           Ellis         \$1,269,000         \$4,149,747         12.4%         \$583         73         \$670         56 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Cowley         \$22,715,663         \$22,568,629         -0.6%         \$642         62         \$641         61           Crawford         \$30,341,067         \$30,558,074         -0.7%         \$777         33         \$783         34           Decatur         \$13,82,748         \$11,875,718         -2.4%         \$644         61         \$634         64           Doinghan         \$2,956,589         \$3,372,438         \$14,1%         \$383         99         \$439         98           Douglas         \$107,662,541         \$110,7902,917         0.2%         \$891         22         \$889         26           Edwards         \$1,629,213         \$1,548,701         -4.9%         \$563         77         \$544         82           Ellk         \$1,250,109         \$1,243,730         -0.5%         \$500         86         \$496         90           Ellis         \$1,250,109         \$1,243,730         -0.5%         \$500         86         \$496         90           Ellis worth         \$3,690,706         \$4,149,747         12.4%         \$583         73         \$670         56           Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,								
Crawford         \$30,341,067         \$30,558,074         0.7%         \$777         33         \$783         34           Decatur         \$1,382,748         \$1,488,268         \$5.5%         \$479         90         \$508         88           Dickinson         \$12,166,018         \$11,875,718         2.4%         \$644         61         \$634         64           Domiphan         \$2,956,589         \$3,372,438         14.1%         \$383         99         \$439         98           Douglas         \$107,662,541         \$107,902,917         0.2%         \$891         22         \$889         26           Edwards         \$1,629,213         \$1,548,701         4.9%         \$563         77         \$544         82           Elk         \$1,250,109         \$1,243,730         -0.5%         \$500         86         \$496         90           Ellis         \$38,401,836         \$39,579,100         3.1%         \$1,339         2         \$1,379         2           Ellisworth         \$36,907.06         \$4,149,747         12.4%         \$583         73         \$670         \$6           Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,37								
Decatur         \$1,382,748         \$1,458,268         5.5%         \$479         90         \$508         88           Dickinson         \$12,166,018         \$11,875,718         2.4%         \$644         61         \$634         64           Doniphan         \$2,956,589         \$3,372,438         14.1%         \$383         99         \$439         98           Douglas         \$107,662,541         \$107,902,917         0.2%         \$891         22         \$889         26           Edwards         \$1,629,213         \$1,548,701         4.9%         \$563         77         \$544         82           Elk         \$1,250,109         \$1,243,730         -0.5%         \$500         86         \$496         90           Ellis         \$3,690,706         \$4,149,747         12.4%         \$583         73         \$670         56           Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,344         3           Ford         \$325,241,75         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$18,47,809         \$18,700,350         1.4%         \$717         45         \$730	•							
Dickinson								
Doniphan         \$2,956,589         \$3,372,438         \$1.41%         \$383         99         \$439         98           Douglas         \$107,662,541         \$107,902,917         \$22         \$889         22         \$889         26           Edwards         \$1,629,213         \$1,548,701         4.9%         \$563         77         \$544         82           Elk         \$1,250,109         \$1,243,730         -0.5%         \$500         86         \$496         90           Ellis         \$38,401,836         \$39,579,100         3.1%         \$1,339         2         \$1,379         2           Ellsworth         \$3,690,706         \$4,149,747         12.4%         \$583         73         \$670         56           Finney         \$47,751,772         \$49,188,429         3.0%         \$12,288         4         \$1,344         3           Ford         \$32,524,175         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$18,447,809         \$18,700,350         1.4%         \$717         \$45         \$730         46           Geary         \$2,899,057         \$3,055,838         8.8%         \$1,068         10         \$1,170 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Douglas         \$107,662,541         \$107,902,917         0.2%         \$891         22         \$889         26           Edwards         \$1,629,213         \$1,548,701         4.9%         \$563         77         \$544         82           Ellk         \$1,250,109         \$1,243,730         -0.5%         \$500         86         \$496         90           Ellis         \$32,500,706         \$4,149,747         12.4%         \$583         73         \$670         56           Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,344         3           Ford         \$32,524,175         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$18,447,809         \$18,700,350         1.4%         \$717         45         \$730         46           Geary         \$26,859,382         \$25,885,522         -3.6%         \$793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823								
Edwards         \$1,629,213         \$1,548,701         -4.9%         \$563         77         \$544         82           Elk         \$1,250,109         \$1,243,730         -0.5%         \$500         86         \$496         90           Ellis         \$38,401,836         \$39,579,100         3.1%         \$1,339         2         \$1,379         2           Ellsworth         \$36,90,706         \$4,149,747         12.4%         \$583         73         \$670         56           Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,344         3           Ford         \$32,524,175         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$18,447,809         \$18,700,350         1.4%         \$717         45         \$730         46           Geary         \$26,859,382         \$25,885,522         -3.6%         \$7793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823	-							
Ellk         \$1,250,109         \$1,243,730         -0.5%         \$500         86         \$496         90           Ellis         \$38,401,836         \$39,579,100         3.1%         \$1,339         2         \$1,379         2           Ellisworth         \$3,690,706         \$4,149,747         12.4%         \$583         73         \$670         56           Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,344         3           Ford         \$32,524,175         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$18,447,809         \$18,700,350         1.4%         \$717         45         \$730         46           Geary         \$26,859,382         \$25,885,522         -3.6%         \$793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731	•							
Ellis         \$38,401,836         \$39,579,100         3.1%         \$1,339         2         \$1,379         2           Ellsworth         \$3,690,706         \$4,149,747         12.4%         \$583         73         \$670         56           Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,344         3           Ford         \$32,524,175         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$118,447,809         \$18,700,350         1.4%         \$946         17         \$947         18           Geary         \$26,859,382         \$25,885,522         -3.6%         \$793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731         44           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629								
Ellsworth         \$3,690,706         \$4,149,747         12.4%         \$583         73         \$670         56           Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,344         3           Ford         \$32,524,175         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$18,447,809         \$18,700,350         1.4%         \$717         45         \$730         46           Geary         \$26,859,382         \$25,885,522         -3.6%         \$793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525								
Finney         \$47,751,772         \$49,188,429         3.0%         \$1,288         4         \$1,344         3           Ford         \$32,524,175         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$18,447,809         \$18,700,350         1.4%         \$717         45         \$730         46           Geary         \$26,859,382         \$25,885,522         -3.6%         \$793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731         44           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525								
Ford         \$32,524,175         \$32,076,104         -1.4%         \$946         17         \$947         18           Franklin         \$18,447,809         \$18,700,350         1.4%         \$717         45         \$730         46           Geary         \$26,859,382         \$25,885,522         -3.6%         \$793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731         44           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54								
Franklin         \$18,447,809         \$18,700,350         1.4%         \$717         45         \$730         46           Geary         \$26,859,382         \$25,885,522         -3.6%         \$793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731         44           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Harper         \$4,569,147         \$4,184,175         8.4%         \$817         30         \$760         37<								
Geary         \$26,859,382         \$25,885,522         -3.6%         \$793         32         \$794         33           Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731         44           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Harper         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Gove         \$2,809,057         \$3,055,838         8.8%         \$1,068         10         \$1,170         9           Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731         44           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Harper         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Graham         \$2,092,027         \$2,051,173         -2.0%         \$838         27         \$823         31           Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731         44           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Haryer         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91	-							
Grant         \$5,266,153         \$5,362,973         1.8%         \$700         48         \$731         44           Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Harper         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91           Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80	Graham							
Gray         \$3,872,918         \$3,793,261         -2.1%         \$650         60         \$629         68           Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Harper         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91           Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         1	Grant							
Greeley         \$889,107         \$832,704         -6.3%         \$712         46         \$679         53           Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Harper         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91           Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         103           Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         <	Grav	\$3,872,918				60	\$629	68
Greenwood         \$3,007,412         \$3,179,470         5.7%         \$491         88         \$525         85           Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Harper         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91           Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         103           Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         101           Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•							
Hamilton         \$1,752,431         \$1,757,283         0.3%         \$664         56         \$674         54           Harper         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91           Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         103           Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         101           Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222         6           Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478						88		85
Harper         \$4,569,147         \$4,184,175         -8.4%         \$817         30         \$760         37           Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91           Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         103           Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         101           Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222         6           Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478         94           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680	Hamilton							
Harvey         \$23,835,027         \$23,891,721         0.2%         \$690         50         \$698         49           Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91           Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         103           Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         101           Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222         6           Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478         94           Kingman         \$4,318,919         \$4,376,070         1.3%         \$587         72         \$599         75           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680	Harper							
Haskell         \$2,936,780         \$2,823,461         -3.9%         \$725         43         \$706         48           Hodgeman         \$845,819         \$889,647         5.2%         \$459         94         \$489         91           Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         103           Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         101           Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222         6           Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478         94           Kingman         \$4,318,919         \$4,376,070         1.3%         \$587         72         \$599         75           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,947,615         \$12,925,438         3.6%         \$619         66         \$647						50		
Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         103           Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         101           Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222         6           Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478         94           Kingman         \$4,318,919         \$4,376,070         1.3%         \$587         72         \$599         75           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,477,615         \$12,925,438         3.6%         \$619         66         \$647         60           Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532 <td>Haskell</td> <td>\$2,936,780</td> <td>\$2,823,461</td> <td></td> <td>\$725</td> <td></td> <td>\$706</td> <td>48</td>	Haskell	\$2,936,780	\$2,823,461		\$725		\$706	48
Jackson         \$7,098,685         \$7,433,098         4.7%         \$533         81         \$560         80           Jefferson         \$6,360,491         \$6,112,951         -3.9%         \$335         104         \$322         103           Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         101           Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222         6           Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478         94           Kingman         \$4,318,919         \$4,376,070         1.3%         \$587         72         \$599         75           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,477,615         \$12,925,438         3.6%         \$619         66         \$647         60           Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532 <td>Hodgeman</td> <td></td> <td></td> <td></td> <td>\$459</td> <td>94</td> <td>\$489</td> <td>91</td>	Hodgeman				\$459	94	\$489	91
Jewell         \$1,032,944         \$1,026,887         -0.6%         \$362         102         \$361         101           Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222         6           Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478         94           Kingman         \$4,318,919         \$4,376,070         1.3%         \$587         72         \$599         75           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,477,615         \$12,925,438         3.6%         \$619         66         \$647         60           Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482		\$7,098,685	\$7,433,098	4.7%		81	\$560	80
Johnson         \$732,583,597         \$730,233,357         -0.3%         \$1,239         6         \$1,222         6           Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478         94           Kingman         \$4,318,919         \$4,376,070         1.3%         \$587         72         \$599         75           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,477,615         \$12,925,438         3.6%         \$619         66         \$647         60           Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482         92           Logan         \$2,327,828         \$2,459,517         5.7%         \$825         29         \$865	Jefferson	\$6,360,491	\$6,112,951	-3.9%	\$335	104	\$322	103
Kearny         \$1,878,366         \$1,885,527         0.4%         \$474         91         \$478         94           Kingman         \$4,318,919         \$4,376,070         1.3%         \$587         72         \$599         75           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,477,615         \$12,925,438         3.6%         \$619         66         \$647         60           Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482         92           Logan         \$2,327,828         \$2,459,517         5.7%         \$825         29         \$865         29           Lyon         \$28,515,757         \$29,222,548         2.5%         \$854         25         \$875         28<	Jewell					102		101
Kingman         \$4,318,919         \$4,376,070         1.3%         \$587         72         \$599         75           Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,477,615         \$12,925,438         3.6%         \$619         66         \$647         60           Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482         92           Logan         \$2,327,828         \$2,459,517         5.7%         \$825         29         \$865         29           Lyon         \$28,515,757         \$29,222,548         2.5%         \$854         25         \$875         28	Johnson	\$732,583,597	\$730,233,357	-0.3%	\$1,239	6	\$1,222	6
Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,477,615         \$12,925,438         3.6%         \$619         66         \$647         60           Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482         92           Logan         \$2,327,828         \$2,459,517         5.7%         \$825         29         \$865         29           Lyon         \$28,515,757         \$29,222,548         2.5%         \$854         25         \$875         28	Kearny	\$1,878,366	\$1,885,527	0.4%	\$474	91	\$478	94
Kiowa         \$1,713,717         \$1,711,660         -0.1%         \$690         51         \$680         52           Labette         \$12,477,615         \$12,925,438         3.6%         \$619         66         \$647         60           Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482         92           Logan         \$2,327,828         \$2,459,517         5.7%         \$825         29         \$865         29           Lyon         \$28,515,757         \$29,222,548         2.5%         \$854         25         \$875         28	Kingman	\$4,318,919	\$4,376,070	1.3%	\$587	72	\$599	75
Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482         92           Logan         \$2,327,828         \$2,459,517         5.7%         \$825         29         \$865         29           Lyon         \$28,515,757         \$29,222,548         2.5%         \$854         25         \$875         28	Kiowa	\$1,713,717	\$1,711,660	-0.1%	\$690	51	\$680	
Lane         \$1,096,383         \$1,195,128         9.0%         \$703         47         \$766         36           Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482         92           Logan         \$2,327,828         \$2,459,517         5.7%         \$825         29         \$865         29           Lyon         \$28,515,757         \$29,222,548         2.5%         \$854         25         \$875         28	Labette				\$619	66		60
Leavenworth         \$43,104,617         \$43,247,678         0.3%         \$532         82         \$532         84           Lincoln         \$1,257,842         \$1,186,974         -5.6%         \$413         97         \$393         99           Linn         \$4,836,901         \$4,700,129         -2.8%         \$497         87         \$482         92           Logan         \$2,327,828         \$2,459,517         5.7%         \$825         29         \$865         29           Lyon         \$28,515,757         \$29,222,548         2.5%         \$854         25         \$875         28	Lane	\$1,096,383	\$1,195,128					36
Linn       \$4,836,901       \$4,700,129       -2.8%       \$497       87       \$482       92         Logan       \$2,327,828       \$2,459,517       5.7%       \$825       29       \$865       29         Lyon       \$28,515,757       \$29,222,548       2.5%       \$854       25       \$875       28	Leavenworth					82		
Logan       \$2,327,828       \$2,459,517       5.7%       \$825       29       \$865       29         Lyon       \$28,515,757       \$29,222,548       2.5%       \$854       25       \$875       28	Lincoln	\$1,257,842	\$1,186,974	-5.6%	\$413	97	\$393	99
Logan       \$2,327,828       \$2,459,517       5.7%       \$825       29       \$865       29         Lyon       \$28,515,757       \$29,222,548       2.5%       \$854       25       \$875       28	Linn	\$4,836,901	\$4,700,129	-2.8%	\$497		\$482	
	Logan		\$2,459,517		\$825	29		29
Marion \$5,407,793 \$6,121,973 13.2% \$451 95 \$512 86	Lyon	\$28,515,757	\$29,222,548	2.5%	\$854	25	\$875	28
	Marion	\$5,407,793	\$6,121,973	13.2%	\$451	95	\$512	86

# **Total Amount State Sales Tax Collections by County** 6.50% state sales tax rate effective July 1, 2015

County	FY2018	FY2019	Percent Change	FY2018 Per Capita	FY2018 PC Rank	FY2019 Per Capita*	FY2019 PC Rank*
Marshall	\$8,253,245	\$8,538,825	3.5%	\$847	26	\$878	27
McPherson	\$27,435,918	\$29,784,521	8.6%	\$956	16	\$1,044	12
Meade	\$2,358,283	\$2,380,897	1.0%	\$548	80	\$574	79
Miami	\$21,432,730	\$21,248,446	-0.9%	\$641	63	\$631	66
Mitchell	\$5,985,948	\$5,777,786	-3.5%	\$977	14	\$939	19
	\$23,906,447	\$23,910,885	0.0%	\$777 \$734	41	\$744	38
Montgomery Morris		\$3,327,232	7.1%	\$734 \$570	75	\$603	36 74
	\$3,106,821						
Morton Nemaha	\$1,732,229 \$7,646,959	\$1,618,627	-6.6% -2.0%	\$632 \$756	65 35	\$607 \$738	72 40
		\$7,491,605		\$736 \$804	33 31	\$738 \$799	32
Neosho Ness	\$12,883,871 \$2,591,264	\$12,749,869	-1.0% 4.0%	\$804 \$903	20	\$799 \$949	32 17
		\$2,693,794					
Norton	\$3,453,965	\$3,467,683	0.4%	\$635	64	\$639	62
Osage	\$5,772,543	\$5,724,496	-0.8%	\$366	101	\$359	102
Osborne	\$2,375,397	\$2,139,620	-9.9%	\$658	59	\$616	69
Ottawa	\$1,789,305	\$1,764,461	-1.4%	\$305	105	\$304	105
Pawnee	\$3,887,496	\$3,796,573	-2.3%	\$582	74	\$579	78
Phillips	\$3,569,237	\$3,582,945	0.4%	\$665	55	\$674	55
Pottawatomie	\$31,944,799	\$32,517,472	1.8%	\$1,336	3	\$1,339	4
Pratt	\$10,391,273	\$11,064,936	6.5%	\$1,088	8	\$1,180	7
Rawlins	\$1,388,571	\$1,346,150	-3.1%	\$556	79	\$537	83
Reno	\$54,692,355	\$55,482,153	1.4%	\$875	23	\$890	25
Republic	\$2,834,299	\$2,971,075	4.8%	\$604	69	\$637	63
Rice	\$5,826,160	\$6,046,738	3.8%	\$603	70	\$634	65
Riley	\$54,540,958	\$53,483,553	-1.9%	\$735	40	\$726	47
Rooks	\$3,771,705	\$3,710,416	-1.6%	\$748	36	\$740	39
Rush	\$1,452,198	\$1,437,663	-1.0%	\$468	93	\$465	95
Russell	\$4,965,936	\$7,060,200	42.2%	\$718	44	\$1,022	14
Saline	\$68,883,940	\$67,951,375	-1.4%	\$1,259	5	\$1,249	5
Scott	\$4,426,197	\$4,577,250	3.4%	\$892	21	\$935	20
Sedgwick	\$549,125,981	\$559,632,103	1.9%	\$1,069	9	\$1,090	10
Seward	\$22,063,410	\$22,657,970	2.7%	\$996	13	\$1,040	13
Shawnee	\$181,357,817	\$177,825,184	-1.9%	\$1,018	12	\$1,002	15
Sheridan	\$1,962,960	\$1,956,842	-0.3%	\$777	34	\$773	35
Sherman	\$6,823,234	\$6,914,615	1.3%	\$1,151	7	\$1,172	8
Smith	\$2,465,060	\$2,458,750	-0.3%	\$672	53	\$682	51
Stafford	\$2,132,938	\$2,299,166	7.8%	\$507	84	\$550	81
Stanton	\$1,236,122	\$1,209,826	-2.1%	\$600	71	\$609	70
Stevens	\$3,800,190	\$3,624,344	-4.6%	\$677	52	\$652	59
Sumner	\$12,967,946	\$13,372,280	3.1%	\$560	78	\$582	77
Thomas	\$11,200,449	\$14,959,653	33.6%	\$1,438	1	\$1,940	1
Trego	\$2,759,737	\$2,561,111	-7.2%	\$957	15	\$917	23
Wabaunsee	\$2,338,061	\$2,210,421	-5.5%	\$340	103	\$320	104
Wallace	\$863,141	\$945,328	9.5%	\$566	76	\$629	67
Washington	\$2,759,382	\$2,759,878	0.0%	\$503	85	\$509	87
Wichita	\$1,569,474	\$1,541,304	-1.8%	\$739	38	\$732	43
Wilson	\$4,087,827	\$4,155,025	1.6%	\$471	92	\$480	93
Woodson	\$1,350,253	\$1,445,288	7.0%	\$429	96	\$454	96
Wyandotte	\$154,806,567	\$151,966,101	-1.8%	\$937	18	\$919	22
T . 1.C .:	<b>#0.75</b> 6.045.070	00 775 766 160	0.70/	00.45		<b>\$0.53</b>	
Total Counties	\$2,756,045,879	\$2,775,766,162	0.7%	\$946		\$953	
Miscellaneous	\$7,717,211	<u>\$7,481,374</u>	0.50				
Grand Total	\$2,763,763,090	\$2,783,247,535	0.7%				

 $<sup>{\</sup>rm *Population\,based\,upon\,figures\,certified\,to\,the\,Secretary\,of\,State\,by\,the\,Division\,of\,the\,Budget\,on\,July\,1,2019}$ 

#### State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2019 state sales tax collection percentage change over Fiscal Year 2018, by county. Total statewide percent change was a 0.7% increase. Details of this map are contained in pages 36 and 37 of this report.

Legend: -0.1% to -15.0% Decrease 0% - 15.0% Increase

More than -15.0% Decrease More than 15.0% Increase

14.0	1%	-3.1%	6	5.5%	0.4%	0.4%	-0.3%	-0.6%	4.8%	0.0%	3.5	-2.0%	/ 0.50/	7	<i>ک</i> ہ
Chey	enne	Rawlin	ns	Decatur	Norton	Phillips	Smith	Jewell .	Republic	Washing			Brow		
1.3	<b>%</b>	33.6%		-0.3%	-2.0%	-1.6%	-9.9%	-3.5%	2.7%	5.4%	1 0 Pos	1.8%		tchison	venworth
Shern	an	Thomas	s	Sheridan	Graham	Rooks	Osborne	Mitchell	-1.4%	Clay	Riley	J	ackson		0.3% Wyandotte -1.8%
9.5%		5.7%		8.8%	-7.2%	3.1%	42.2%	-5.6% Lincoln	Ottawa	-2.4%	-3.6% Geary	-5.5%	-1.9% Shawnee	0.2%	
Walla	e	Logan	}	Gove	Trego	Ellis	Russell	12.4%	-1.4% Saline	Dickinso	7	Wabaunsee	-0.8%	Douglas	Johnson
-6.3%	-1.8%	% 3.4	۱%	9.0%	4.0%	-1.0%	-0.8%	Ellsworth	8.6%	13.2%	Morris	2.5%	Osage	1.4% Franklin	-0.9% Miami
Greeley	Wichi	ita Sco	ott	Lane	Ness	Rush -2.3%	Barton	3.8% Rice	McPherson	Mario			17.2%	-0.4%	-2.8%
0.3%	0.4%	6 3.0°	% г		5.2% Hodgeman	Pawnee	7.8%	1.4%	0.29		Cha	se	Coffey	Anderson	Linn
Hamilton	Kearı	ny Fini	ney	 		-4.9% Edwards	Stafford	Reno	1.9%		3.2%	5.7%	7.0% Woodson	16.7% Allen	-0.7% Bourbon
-2.1%	1.8%	-3.9	%	-2.1%   Grav	-1.4% Ford	-0.1%	6.5%	1.3%	Sedgw		Butler	Greenwood	1.6%	-1.0%	0.7%
Stanton -6.6%	Gran	TIMOL		 	Ţ	Kiowa	Pratt	Kingman				-0.5% Elk	Wilson		Crawford
Morton	-4.6% Steven			1.0% Meade	-4.1% Clark	-3.2% Comanche	-3.3% Barber	-8.4% Harper	3.1% Sumn		-0.6% Cowley	10.6% Chautaugua	0.0% Montgome	3.6% <sup>ry</sup> Labette	-1.5% Cherokee

#### State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2019 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Details of this map are contained in pages 36 and 37 of this report.

Legend:

Top 10 Counties

73 \$606 Cheyen	l	83 \$537 Rawlins	88 \$508 Decatur	62 \$639 Norton	55 \$674 Phillips	51 \$682 Smith	101 \$361 Jewell	63 \$637 Republic	87 \$509 Washingto	27 \$873 n Marsl		na Brown	<del>57</del> }	
8 \$1,172 Sherman	4	1 61,940 homas	35 \$773 Sheridan	31 \$823 Graham	39 \$740 Rooks	69 \$616 Osborne	19 \$939 Mitchell	21 \$924 Cloud	45 \$	1-1		80 At \$560 ackson	\$666 chison Lea 103 \$322 \$53	
67 \$629 Wallace	\$	29 865 ogan	9 \$1,170 Gove	23 \$917 Trego	2 \$1,379 Ellis	14 \$1,022 Russell	99 \$393 Lincoln	105 \$304 Ottawa 5 \$1,249	64 \$634 Dickinson	33 \$794 Geary	104	15 \$1,002 Shawnee	fferson 26 \$889 Douglas	Wyandotte 6 \$1,222 Johnson
53 \$679 Greeley	43 \$732 Wichita	20 \$935 Scott	36 \$766 Lane	17 \$949 Ness	95 \$465 Rush	11 \$1,073 Barton	\$670 Ellsworth	12 \$1,044	86 \$512	\$603 Morris 89	28 \$875 Lyon	\$359 Osage	46 \$730 Franklin	66 \$631 Miami
54	94	3 \$1,344		91 \$489	78 \$579 Pawnee	01	\$634 Rice	McPherson  49 \$69		\$499 Chase		\$849 Coffey	71 \$608 Anderson	\$482 Linn
\$674 Hamilton	\$478 Kearny	Finney	68	Hodgeman 18	82 \$544 Edwards	\$550 Stafford	25 \$890 Reno	Har	vey	50	85 \$525 Greenwood	96 \$454 Woodson	16 \$983 Allen	58 \$663 Bourbon
70 \$609 Stanton	44 \$731 Grant	48 \$706 Haskell	\$629 Gray	\$947 Ford	52 \$680 Kiowa	7 \$1,180 Pratt	75 \$599 Kingman	\$1,09 Sedgw	יטי	\$691 Butler	90 \$496	93 \$480 Wilson	32 \$799 Neosho	34 \$783 Crawford
72 \$607 Morton	59 \$652 Stevens	13 \$1,040 Seward	79 \$574 Meade	76 \$586 Clark	42 \$735 Comanche	24 \$901 Barber	37 \$760 Harper	77 \$582 Sumn	I	61 \$641 Cowley	97 \$446 Chautauqua	38 \$744 Montgomery	60 \$647 Labette	100 \$366 Cherokee

# Total State Sales Tax Collection by the North American Industrial Classification System (NAICS) Kansas state sales tax rate: 6.50% effective July 1, 2015

			Percent
North American Industry Classification	<u>FY 2018</u>	FY 2019	<b>Change</b>
11 Agriculture, Forestry, Fishing and Hunting	¢2 124 712	¢2 200 900	0.20/
111 Crop Production 112 Animal Production	\$2,134,712	\$2,309,899	8.2%
112 Animal Production 114 Fishing, Hunting and Trapping	\$373,086 \$409,609	\$294,120 \$125,959	-21.2% -69.2%
115 Agriculture and Forestry Support Activities	\$2,313,742	\$123,939 \$457,104	-80.2%
2-digit Total	\$5,231,149	\$3,187,082	-39.1%
21 Mining			
211 Oil and Gas Extraction	\$1,139,243	\$349,480	-69.3%
212 Mining (except Oil and Gas)	\$3,340,213	\$5,502,727	64.7%
213 Support Activities for Mining	\$9,199,633	\$8,903,869	-3.2%
2-digit Total	\$13,679,089	\$14,756,076	7.9%
22 Utilities			
221 Utilities	\$85,318,934	\$77,343,019	-9.3%
2-digit Total	\$85,318,934	\$77,343,019	-9.3%
23 Construction			
236 Construction of Buildings	\$11,447,801	\$12,090,816	5.6%
237 Heavy and Civil Engineering Construction	\$20,247,533	\$23,694,638	17.0%
238 Specialty Trade Contractors	\$65,213,641	\$57,654,305	-11.6%
2-digit Total	\$96,908,975	\$93,439,758	-3.6%
31-33 Manufacturing			
311 Food Mfg	\$4,450,129	\$4,474,007	0.5%
312 Beverage and Tobacco Product Mfg	\$1,698,109	\$1,313,169	-22.7%
313 Textile Mills	\$138,516	\$83,551	-39.7%
314 Textile Product Mills	\$538,287	\$594,599	10.5%
315 Apparel Mfg	\$372,224	\$185,448	-50.2%
316 Leather and Allied Product Mfg	\$47,190	\$46,089	-2.3%
321 Wood Product Mfg	\$3,233,830	\$2,269,316	-29.8%
322 Paper Mfg	\$423,179	\$372,148	-12.1%
323 Printing and Related Support Activities 324 Petroleum and Coal Products Mfg	\$5,484,370 \$1,228,920	\$6,243,966 \$1,135,323	13.9% -7.6%
325 Chemical Mfg	\$6,610,486	\$2,556,901	-61.3%
326 Plastics and Rubber Products Mfg	\$2,034,285	\$2,058,191	1.2%
327 Nonmetallic Mineral Product Mfg	\$17,430,524	\$17,122,670	-1.8%
331 Primary Metal Mfg	\$394,920	\$904,666	129.1%
332 Fabricated Metal Product Mfg	\$6,274,922	\$6,246,224	-0.5%
333 Machinery Mfg	\$4,780,954	\$2,579,405	-46.0%
334 Computer and Electronic Product Mfg	\$2,260,308	\$1,120,863	-50.4%
335 Electrical Equipment & Applicance Mfg	\$795,341	\$638,285	-19.7%
336 Transportation Equipment Mfg	\$1,586,874	\$1,661,879	4.7%
337 Furniture and Related Product Mfg	\$2,494,056	\$2,239,435	-10.2%
339 Miscellaneous Mfg	\$4,025,913	\$2,862,812	-28.9%
2-digit Total	\$66,303,337	\$56,708,947	-14.5%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$120,178,946	\$136,463,007	13.5%
424 Merchant Wholesalers, Nondurable Goods	\$25,999,115	\$29,707,516	14.3%
425 Electronic Markets and Agents and Brokers	\$10,156,216	\$18,546,285	82.6%
2-digit Total	\$156,334,277	\$184,716,810	18.2%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$366,912,047	\$361,610,216	-1.4%

# Total State Sales Tax Collection by the North American Industrial Classification System (NAICS) Kansas state sales tax rate: 6.50% effective July 1, 2015

				Percent
	North American Industry Classification	<b>FY 2018</b>	FY 2019	Change
	442 Furniture and Home Furnishings Stores	\$64,089,345	\$65,016,192	1.4%
	443 Electronics and Appliance Stores	\$37,751,779	\$43,823,434	16.1%
	444 Building Material and Garden Supply Stores	\$167,086,981	\$164,114,147	-1.8%
	445 Food and Beverage Stores	\$237,481,381	\$236,930,259	-0.2%
	446 Health and Personal Care Stores	\$30,978,941	\$27,541,644	-11.1%
	447 Gasoline Stations	\$76,332,428	\$82,315,128	7.8%
	448 Clothing and Clothing Accessories Stores	\$79,510,994	\$70,955,988	-10.8%
	451 Sporting Goods, Hobby, Book, & Music Stores	\$46,777,980	\$44,830,153	-4.2%
	452 General Merchandise Stores	\$405,766,460	\$424,397,006	4.6%
	453 Miscellaneous Store Retailers	\$54,675,135	\$50,727,118	-7.2%
0 11 14 TD	454 Nonstore Retailers	\$24,495,218	\$20,148,696	-17.7%
2-digit Tot	CAI	\$1,591,858,689	\$1,592,409,982	0.0%
48-49 Tra	nsportation and Warehousing			
	481 Air Transportation	\$630,321	\$691,409	9.7%
	482 Rail Transportation	Confidential	Confidential	n/a
	483 Water Transportation	Confidential	Confidential	n/a
	484 Truck Transportation	\$2,798,390	\$3,257,785	16.4%
	485 Transit and Ground Passenger Transportation	\$12,873	\$49,561	285.0%
	486 Pipeline Transportation	Confidential	Confidential	n/a
	487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
	488 Support Activities for Transportation	\$2,700,776	\$3,154,493	16.8%
	491 Postal Service	Confidential	Confidential	n/a
	492 Couriers and Messengers	\$131,252	\$106,199	-19.1%
	493 Warehousing and Storage	\$2,132,287	\$2,449,134	14.9%
2-digit To	tal	\$9,088,309	\$10,010,678	10.1%
51 Inform	ation			
	511 Publishing Industries (except Internet)	\$3,932,479	\$4,010,061	2.0%
	512 Motion Picture & Sound Recording Industries	\$7,259,280	\$7,969,337	9.8%
	515 Broadcasting (except Internet)	\$27,480,182	\$6,709,796	-75.6%
	517 Telecommunications	\$137,267,178	\$143,849,670	4.8%
	518 ISPs, Search Portals, and Data Processing	\$572,247	\$627,921	9.7%
	519 Other Information Services	\$556,259	\$842,420	51.4%
2-digit To	tal	\$177,067,625	\$164,009,203	-7.4%
52 Finance	e and Insurance			
32 Finance	522 Credit Intermediation and Related Activities	\$4,231,161	\$5,328,540	25.9%
	523 Securities and Commodity Contract Brokerage	\$256,546	\$283,142	10.4%
	524 Insurance Carriers and Related Activities	\$413,355	\$375,980	-9.0%
2-digit Tot		\$4,901,062	\$5,987,662	22.2%
53 Real Es	state and Rental and Leasing			
	531 Real Estate	\$2,637,533	\$2,651,085	0.5%
	532 Rental and Leasing Services	\$40,762,646	\$40,629,799	-0.3%
	533 Lessors of Nonfinancial Intangible Assets	\$538,777	\$325,748	-39.5%
2-digit To	tal	\$43,938,956	\$43,606,632	-0.8%
54 Profess	ional and Technical Services			
011101000	541 Professional and Technical Services	\$25,342,528	\$24,474,496	-3.4%
2-digit Tot		\$25,342,528	\$24,474,496	-3.4%
55 Manag	ement of Companies and Enterprises 551 Management of Companies and Enterprises	¢12 651 012	\$3,862,208	-69.5%
2-digit Tot		\$12,651,013 <b>\$12,651,013</b>	\$3,862,208 \$3,862,208	-69.5% - <b>69.5%</b>
_ sagat 10	<del></del>	Ψ12,001,010	Ψυσουμομου	32.0 /0

# Total State Sales Tax Collection by the North American Industrial Classification System (NAICS) Kansas state sales tax rate: 6.50% effective July 1, 2015

North American Industry Classification	FY 2018	FY 2019	Percent Change
1 total 7 microan industry Classification	11 2010	11 2017	<u>onunge</u>
56 Administrative and Waste Services			
561 Administrative and Support Services	\$25,268,378	\$25,544,860	1.1%
562 Waste Management and Remediation Services	\$688,511	\$1,780,694	158.6%
2-digit Total	\$25,956,889	\$27,325,554	5.3%
61 Educational Services			
611 Educational Services	\$6,034,264	\$6,120,933	1.4%
2-digit Total	\$6,034,264	\$6,120,933	1.4%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$2,453,077	\$2,429,426	-1.0%
622 Hospitals	\$2,319,689	\$2,490,547	7.4%
623 Nursing and Residential Care Facilities	\$299,369	\$329,029	9.9%
624 Social Assistance	\$497,329	\$655,449	31.8%
2-digit Total	\$5,569,465	\$5,904,451	6.0%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$7,114,532	\$8,820,863	24.0%
712 Museums, Historical Sites, Zoos, and Parks	\$919,688	\$1,090,267	18.5%
713 Amusement, Gambling, and Recreation	\$25,228,707	\$26,667,235	5.7%
2-digit Total	\$33,262,927	\$36,578,365	10.0%
72 Accommodation and Food Services			
721 Accommodation	\$47,171,934	\$49,041,228	4.0%
722 Food Services and Drinking Places	\$260,601,080	\$276,497,702	6.1%
2-digit Total	\$307,773,013	\$325,538,931	5.8%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$64,981,753	\$68,349,573	5.2%
812 Personal and Laundry Services	\$19,397,975	\$21,136,167	9.0%
813 Membership Associations and Organizations	\$3,334,690	\$4,554,022	36.6%
814 Private Households	\$170,800	\$94,042	-44.9%
2-digit Total	\$87,885,218	\$94,133,804	7.1%
92 Public Administration			
921 Executive, Legislative, & General Government	\$5,643,919	\$11,644,947	106.3%
922 Justice, Public Order, and Safety Activities	\$292,574	\$233,707	-20.1%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$49,153	\$28,184	-42.7%
925 Administration of Housing Programs, Urban Plan	Confidential	Confidential	n/a
926 Administration of Economic Programs	\$31,677	\$29,058	-8.3%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$6,035,120	\$11,958,132	98.1%
99 Unclassified Establishments			
999 Unclassified Establishments	\$2,622,250	\$1,174,814	-55.2%
2-digit Total	\$2,622,250	\$1,174,814	-55.2%
Total	\$2,763,763,090	\$2,783,247,535	0.7%

	Sales T	ax		Use	Tax	
County/City	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Allen County	\$2,149,878	\$2,300,475	7.0%	\$299,685	\$448,931	49.8%
Anderson County	\$1,233,497	\$1,278,078	3.6%	\$192,433	\$245,335	27.5%
Atchison County	\$2,309,495	\$2,288,379	-0.9%	\$413,966	\$455,918	10.1%
Barber County	\$697,718	\$683,854	-2.0%	\$129,916	\$131,725	1.4%
Barton County Bourbon County	\$4,632,584 \$2,321,726	\$4,692,261 \$2,358,438	1.3% 1.6%	\$488,240 \$400,472	\$576,109 \$404,895	18.0% 1.1%
Brown County	\$1,231,441	\$1,201,924	-2.4%	\$233,263	\$232,982	-0.1%
Butler County	\$1,886,125	\$341,003	n/a	\$348,865	\$78,410	-77.5%
Chase County	\$235,362	\$233,492	-0.8%	\$36,716	\$58,261	58.7%
Chautauqua County	\$514,027	\$549,098	6.8%	\$116,050	\$143,191	23.4%
Cherokee County	\$1,991,261	\$2,007,992	0.8%	\$783,310	\$920,488	17.5%
Cheyenne County	\$530,785	\$567,078	6.8%	\$137,894	\$351,931	155.2%
Clay County	\$952,272	\$1,005,988	5.6%	\$141,059	\$193,045	36.9%
Cloud County	\$1,307,460	\$1,344,697	2.8%	\$165,729	\$176,676	6.6%
Cowley County Crawford County	\$893,940 \$5,079,191	\$2,027 \$5,153,398	n/a 1.5%	\$144,927 \$1,100,925	\$894 \$972,695	-99.4% -11.6%
Decatur County	\$262,694	\$278,076	5.9%	\$84,559	\$100,938	19.4%
Dickinson County	\$3,114,713	\$3,164,706	1.6%	\$473,595	\$516,821	9.1%
Doniphan County	\$582,556	\$651,244	11.8%	\$230,552	\$277,638	20.4%
Douglas County	\$17,723,649	\$18,063,910	n/a	\$2,104,239	\$2,404,063	14.2%
Edwards County	\$287,349	\$275,775	-4.0%	\$53,310	\$54,088	1.5%
Elk County	\$223,895	\$230,758	3.1%	\$36,975	\$37,879	2.4%
Ellis County	\$3,105,208	\$1,366,783	n/a	\$350,764	\$184,674	-47.4%
Ellsworth County	\$609,031	\$704,720	15.7%	\$97,022	\$140,700	45.0%
Finney County Ford County	\$7,995,448 \$5,663,246	\$10,609,338	n/a -3.0%	\$1,085,247 \$530,226	\$1,211,222	11.6% 21.0%
Franklin County	\$5,663,246 \$4,653,238	\$5,491,005 \$4,715,472	-3.0% 1.3%	\$853,314	\$641,748 \$1,023,837	20.0%
Geary County	\$5,430,396	\$5,549,794	2.2%	\$879,732	\$906,464	3.0%
Gove County	\$948,692	\$1,014,084	6.9%	\$115,530	\$180,614	56.3%
Graham County	\$359,739	\$352,440	-2.0%	\$61,988	\$67,259	8.5%
Gray County	\$712,683	\$711,958	-0.1%	\$173,719	\$223,035	28.4%
Greeley County	\$158,055	\$165,933	5.0%	\$38,724	\$40,452	4.5%
Greenwood County	\$524,919	\$608,883	n/a	\$97,774	\$153,570	57.1%
Hamilton County	\$319,256	\$310,572	-2.7%	\$53,230	\$51,953	-2.4%
Harvey County Haskell County	\$8,060,530 \$242,024	\$8,009,883 \$241,728	-0.6% -0.1%	\$1,238,940 \$55,425	\$1,382,899 \$54,695	11.6% -1.3%
Hodgeman County	\$158,875	\$164,606	3.6%	\$32,633	\$32,030	-1.8%
Jackson County	\$1,738,566	\$1,827,313	5.1%	\$242,416	\$350,576	44.6%
Jefferson County	\$1,201,361	\$1,199,623	-0.1%	\$287,751	\$278,577	-3.2%
Jewell County	\$206,239	\$204,047	-1.1%	\$55,642	\$51,311	-7.8%
Johnson County	\$175,685,480	\$175,001,456	-0.4%	\$37,195,478	\$36,960,685	-0.6%
Kingman County	\$1,036,063	\$1,182,771	n/a	\$271,218	\$303,030	11.7%
Kiowa County	\$286,897	\$304,731	6.2%	\$81,792	\$90,296	10.4%
Labette County	\$2,757,037	\$2,796,925 \$200,868	1.4% 3.8%	\$491,521 \$30,850	\$552,316 \$39,473	12.4% 28.0%
Lane County Leavenworth County	\$193,438 \$7,338,454	\$7,396,862	0.8%	\$1,433,153	\$1,505,916	5.1%
Lincoln County	\$244,682	\$241,366	-1.4%	\$52,700	\$74,181	40.8%
Linn County	\$0	\$54,865	n/a	\$0	\$13,576	#DIV/0!
Logan County	\$604,686	\$613,927	1.5%	\$101,134	\$98,826	-2.3%
Lyon County	\$4,685,357	\$4,827,929	3.0%	\$523,049	\$604,891	15.6%
Marion County	\$1,428,839	\$1,191,987	n/a	\$229,612	\$270,460	17.8%
Mcpherson County	\$6,618,505	\$7,194,854	8.7%	\$1,309,689	\$1,686,388	28.8%
Meade County	\$424,660 \$5,465,000	\$441,115 \$5,542,648	3.9%	\$100,086	\$97,765 \$1,165,128	-2.3%
Miami County Mitchell County	\$5,465,990 \$1,024,618	\$1,014,132	1.4% -1.0%	\$1,095,961 \$135,546	\$1,165,128 \$131,532	6.3% -3.0%
Montgomery County	\$278	\$1,014,132	-99.5%	\$0	\$0	#DIV/0!
Morris County	\$546,108	\$584,183	7.0%	\$93,399	\$96,260	3.1%
Morton County	\$305,098	\$268,244	-12.1%	\$93,192	\$88,114	-5.4%
Nemaha County	\$2,006,770	\$1,953,199	-2.7%	\$419,671	\$403,048	-4.0%
Neosho County	\$2,127,976	\$3,443,956	n/a	\$306,168	\$563,971	84.2%
Norton County	\$438,741	\$441,354	0.6%	\$112,062	\$113,541	1.3%
Osage County	\$1,056,193	\$1,078,190	2.1%	\$180,954	\$199,502 \$110,214	10.3%
Osborne County Ottawa County	\$630,042 \$341,808	\$580,052 \$342,430	-7.9% 0.2%	\$119,234 \$73,000	\$110,214 \$72,852	-7.6% -0.2%
Pawnee County	\$341,808 \$1,305,764	\$342,439 \$1,292,187	0.2% -1.0%	\$73,009 \$183,223	\$72,852 \$199,177	-0.2% 8.7%
Phillips County	\$308,545	\$313,010	1.4%	\$65,425	\$72,442	10.7%
Pottawatomie County	\$5,092,491	\$5,281,473	3.7%	\$605,857	\$709,705	17.1%
Pratt County	\$2,867,804	\$3,247,428	13.2%	\$462,327	\$709,747	53.5%

Percent Country Coun		Sales T	ax		Use Tax				
Reno County   \$13,911,492	County/City	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2018	Fiscal Year 2019			
Reno County   \$13,911,492	Rawlins County	\$251,889	\$243,890	-3.2%	\$75,681	\$128,709	70.1%		
Rice Commy         \$1,012,188         \$998,443         -1,4%         \$284,750         \$300,278         \$.5%           Rooks County         \$90,247,800         \$897,7904         -0.5%         \$1,006,942         \$3,108,495         3.9%           Rooks County         \$17,290-62         \$22,248,811         \$20,20%         \$500,525         \$333,708         \$32,80           Scill County         \$11,266,364         \$11,080,909         -1,9%         \$15,091,523         \$11,159,60         2.2%           Scott County         \$1,266,364         \$11,080,909         -1,9%         \$1,091,523         \$11,159,60         2.2%           Scott County         \$1,266,364         \$11,019,009         -1,9%         \$10,091,523         \$11,159,60         2.2%           Scott County         \$1,263,309         \$45,843,70         \$91,808,834         2.5%         \$10,091,20         \$11,148         \$10,091,20         \$11,148         \$10,003,20         \$11,148         \$10,003,20         \$12,20         \$10,808         \$10,808         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20         \$10,20	•								
Riley County \$10,024,780 \$8,977,904 \$1.06,042 \$1.108,495 \$3.996, Russell County \$1.729,962 \$2.234,811 \$2.256 \$50,025 \$333,708 \$3.256, Statine County \$1.729,962 \$2.234,811 \$2.256 \$50,025 \$333,708 \$3.256, Statine County \$1.506,645 \$1.109,096 \$1.109,096 \$1.109,096 \$1.109,097 \$1.109,007 \$1	Republic County	\$994,249	\$1,059,315	6.5%	\$156,113	\$172,458	10.5%		
Roofs County	Rice County	\$1,012,188	\$998,443		\$284,750	\$300,278			
Russell County         \$1,729,962         \$2,224,811         \$29,00         \$250,025         \$333,708         \$32,70         \$2         \$2         \$2         \$2         \$333,708         \$2,20         \$2         \$3         \$2         \$2         \$2         \$3         \$3         \$2         \$2         \$4         \$4         \$2         \$4 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Saline County	•								
Scott County	•								
Sedgwick County	•								
Seward County   \$42,03,098   \$4,054,932   9.2%   \$509,127   \$152,026   10.8%	•								
Shavene County									
Sherman County	•								
Shermac County         \$2,554,410         \$2,240,072         -0.0%         \$200,075         \$350,772         20.9%           Smith County         \$836,361         \$885,714         2.6%         \$161,321         \$16,343         1.3%           Stafford County         \$324,576         \$199,050         11.4%         \$50,078         \$62,866         24.1%           Stevens County         \$22,4961         \$2,313,351         2.8%         \$475,592         \$175,664         0.0%           Summer County         \$2,700,915         \$3,477,577         2.6.9%         \$320,477         \$628,598         9.6.1%           Torse County         \$609,420         \$554,896         18.2%         \$111,932         \$254,871         1227,7%           Walamese County         \$609,420         \$568,807         1.8.2%         \$111,932         \$254,871         1227,7%           Walamese County         \$60         \$70.36         1.8.2%         \$111,932         \$254,871         \$0.69         \$0.9         \$51,4624         \$16.0%         \$414,387         \$12,278         \$414,288         \$11,532         \$254,871         \$0.69         \$174,624         \$16.0%         \$11,348         \$150,562         \$174,624         \$16.0%         \$174,024         \$16.0%         \$174,024	•								
Smith County         \$863,641         \$885,714         2.6%         \$161,321         \$163,443         1.3%           Statford County         \$324,767         \$109,050         -11.4%         \$50,678         \$62,866         24.1%           Stevens County         \$53,387         \$634,715         n'a         \$175,592         \$175,664         0.0%           Summer County         \$2,249,961         \$3,313,511         2.8%         \$475,902         \$415,948         -12.6%           Thomas County         \$2,009,15         \$3,427,577         2.0.9%         \$320,477         \$608,858         96.18           Trego County         \$600,071         -1.3%         \$150,565         \$147,662         1.0.6%           Wallace County         \$0         \$9,736         n'a         \$0         \$5,483         @DIV.01           Wallace County         \$0         \$9,736         n'a         \$0         \$5,483         @DIV.01           Wichita County         \$0         \$9,736         n'a         \$0         \$5,483         @DIV.01           Wichita County         \$0         \$9,736         n'a         \$0         \$5,483         @DIV.01           Wichita County         \$22,221         \$256,643         \$0%         \$	•								
Station County   \$224,576   \$199,050   \$11.4%   \$50,678   \$50,578   \$175,664   \$2.4%   \$180,000   \$33,187   \$634,715   \$n'a   \$175,592   \$175,664   \$0.0%   \$175,600   \$175,60	•								
Stevens County   \$249.961   \$2,313.531   \$2.8%   \$475,902   \$415,864   \$1.06%   \$1	Stafford County	\$384,767	\$409,426	6.4%	\$68,722	\$78,948	14.9%		
Summer County   \$2,249,961   \$2,313,351   \$2.8%   \$475,902   \$415,948   \$-12.6%   \$100mas County   \$690,420   \$564,896   \$18,2%   \$5111,932   \$254,871   \$127.7%   \$485,000   \$960,420   \$564,896   \$18,2%   \$5111,932   \$254,871   \$127.7%   \$485,000   \$132,600   \$142,2%   \$111,932   \$254,871   \$127.7%   \$100,000   \$174,624   \$16.0%   \$400,000   \$174,624   \$16.0%   \$400,000   \$174,624   \$16.0%   \$400,000   \$174,624   \$16.0%   \$400,000   \$174,624   \$100,000   \$174,624   \$100,000   \$174,624   \$100,000   \$174,624   \$100,000   \$174,624   \$100,000   \$132,580   \$-34.8%   \$400,000   \$122,589   \$3624,397   \$-0.9%   \$203,290   \$132,580   \$-34.8%   \$400,000   \$122,580   \$256,633   \$6.0%   \$479,96   \$57,343   \$19.6%   \$400,000   \$122,575,150   \$25,350,985   \$0.9%   \$54,10,356   \$41,84,908   \$-22.7%   \$400,000   \$123,481,93   \$594,805   \$n/a   \$155,269   \$115,177   \$-25.8%   \$400,000   \$123,481,93   \$594,805   \$n/a   \$155,269   \$115,177   \$-25.8%   \$400,000   \$12.2%   \$14,267   \$16,537   \$15.9%   \$400,000   \$12.2%   \$14,267   \$16,537   \$15.9%   \$400,000   \$12.2%   \$14,267   \$16,537   \$15.9%   \$400,000   \$12.3%   \$16,415	Stanton County	\$224,576	\$199,050	-11.4%	\$50,678	\$62,866	24.1%		
Thomas County	Stevens County	\$531,897	\$634,715	n/a	\$175,592	\$175,664	0.0%		
Trego County         \$690,420         \$564,896         - 18,296         \$11,932         \$254,871         127.7%           Walbanese County         \$0         \$9,736         na         \$0         \$5,483         #DIV/00           Wallace County         \$0         \$9,736         na         \$0         \$5,483         #DIV/00           Waching County         \$629,993         \$624,397         -0.9%         \$128,550         \$132,580         -3.8%           Wichia County         \$0         \$0         #DIV/01         \$0         \$0         #DIV/01           Woodson County         \$242,221         \$256,643         6.0%         \$471,936         \$57,343         #DIV/01           Wyandote County         \$225,575,150         \$23,350,985         n/a         \$155,69         \$115,177         -22.8%           Alden         \$309         \$79,17         n/a         \$501         \$4,803         699.3%           Alma         \$89,010         \$90,000         1.2%         \$14,267         \$16,637         \$15,98           Alman         \$10,666         \$10,744         0.7%         \$24,304         \$4,675         \$8.6           Allman         \$10,666         \$10,744         0.7%         \$21,499	•								
Wabansee County         \$688,524         \$65,071         -1.3%         \$150,565         \$174,624         16.0%           Wallace County         \$0         \$9,736         n'n         \$0         \$5,483         #BDIVOI           Washington County         \$510,442         \$509,419         -0.2%         \$138,550         \$143,387         3.5%           Wichita County         \$20,893         \$624,397         -0.9%         \$203,290         \$132,580         #317,936           Wichita County         \$25,257,5150         \$25,350,985         -0.9%         \$54,01366         \$57,433         19.6%           Wyandotte County         \$25,257,5150         \$25,350,985         -0.9%         \$54,01356         \$41,840,98         -22.7%           Abliene         \$1,348,193         \$994,805         n'a         \$155,269         \$115,177         -25,8%           Abliene         \$309         \$7,917         n'a         \$601         \$4,863         \$69,34           Allamen         \$10,666         \$10,744         0.7%         \$43,04         \$4,675         \$8,64           Allamen         \$10,666         \$10,744         0.7%         \$43,04         \$4,675         \$8,64           Allamont         \$61,455         \$66,144<	•								
Wallace County         \$0         \$9,736         n/a         \$0         \$5,483         #DIV/O           Washington County         \$510,442         \$509,419         -0.2%         \$138,550         \$143,387         3.5%           Wichin County         \$629,893         \$624,397         -0.9%         \$203,290         \$132,580         -34.8%           Wichin County         \$242,221         \$256,643         6.0%         \$47,936         \$57,343         19.6%           Wyandotte County         \$225,575,150         \$25,350,905         -0.9%         \$55,410,356         \$41,84,008         -22.7%           Abliene         \$1,348,193         \$9094,805         n/a         \$165,269         \$115,177         -25.8%           Alden         \$309         \$7,917         n/a         \$601         \$4,803         699,3%           Allma         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         8.6%           Allman         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         8.6%           Allman         \$11,666         \$10,744         0.7%         \$4,304         \$4,675         8.6%           Allman         \$18,314         \$18,391         0.4%         <									
Washington County         \$510,442         \$509,419         -0.2%         \$138,550         \$133,387         3.3%           Wichita County         \$629,893         \$624,397         -0.9%         \$203,290         \$132,580         -3.48%           Wikson County         \$224,221         \$256,643         6.0%         \$47,936         \$57,343         19.6%           Wyandotte County         \$25,575,150         \$25,350,985         -0.9%         \$54,01356         \$41,840,98         -22.7%           Ablene         \$1,348,193         \$994,805         n'a         \$155,269         \$115,177         -25,8%           Ablene         \$309         \$79,77         n'a         \$601         \$4,803         699,3%           Almen         \$89,010         \$90,50         1.2%         \$14,267         \$16,537         15.9%           Almen         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         \$2,761         22,796           Almont         \$61,455         \$66,144         7.6%         \$21,699         \$27,761         22,796           Almont         \$18,314         \$18,391         0.4%         \$3,515         \$44,741         22,786           Americus         \$15,322         \$16,746 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•								
Wichia County         \$629,893         \$624,397         -0.9%         \$203,290         \$132,580         -3.4 8%           Wilson County         \$0         \$0         #DIV/O!         \$0         \$0         #DIV/O!           Wondon County         \$224,221         \$256,643         6.0%         \$47,936         \$57,443         19.6%           Wyandotte County         \$225,575,150         \$25,350,985         -0.9%         \$53,410,356         \$41,849.08         -2.27%           Abliene         \$1,348,193         \$594,805         n/a         \$155,269         \$115,177         -25,896           Alden         \$309         \$7,917         n/a         \$601         \$4,803         699,3%           Alma         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         8,6%           Altonon         \$118,314         \$18,391         0.4%         \$3,515         \$4,475         27.3%           Americus         \$15,322         \$16,746         n/a         \$2,871         \$3,809         32.73           Andover         \$3,375,659         \$2,523,463         n/a         \$71,167         \$633,540         -11.9%           Argenia         \$20,544         \$22,2646         10.2%	•								
Wiston County         \$0         \$0         #DIV/O!         \$0         \$0         #DIV/O!           Woodson County         \$242,221         \$25,6643         6.0%         \$47,936         \$57,343         19,6%           Wyandotte County         \$25,575,150         \$25,350,985         -0.9%         \$5,410,356         \$41,84,908         -22.7%           Abliene         \$13,48,193         \$994,805         n'a         \$155,269         \$115,177         -25,8%           Allama         \$89,010         \$90,050         1.2%         \$14,267         \$16,537         15,9%           Almena         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         \$8,6%           Almena         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         \$8,6%           Almona         \$18,314         \$18,391         0.4%         \$35,15         \$24,75         27,9%           Altamont         \$61,445         \$66,144         7.6%         \$21,699         \$27,761         27.9%           Altona         \$13,375,659         \$22,234,63         n'a         \$15,167         \$38,809         32.7%           Argonia         \$20,554         \$22,224,66         10.2%         \$9,87									
Woodson County         \$242,221         \$25,643         6,0%         \$47,936         \$57,343         19.6%           Wyandotte County         \$25,575,150         \$25,350,985         -0.9%         \$5,410,356         \$41,84,908         -22.7%           Abliene         \$1,348,193         \$894,805         n'a         \$115,259         \$115,177         -25,8%           Alden         \$309         \$7,917         n'a         \$601         \$4,803         699,3%           Alma         \$89,010         \$90,050         1.2%         \$14,267         \$16,537         15.9%           Almen         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         8.6%           Altamont         \$16,666         \$10,744         0.7%         \$4,304         \$4,675         8.6%           Altamont         \$16,666         \$10,744         0.7%         \$41,304         \$4,675         8.6%           Altamont         \$10,666         \$10,744         0.7%         \$41,304         \$4,675         2.73%           Altamont         \$10,666         \$10,744         0.7%         \$21,694         \$21,675         \$4,475         \$22,38           Altamont         \$10,060         \$10,214         \$10,28	•								
Wyandotte County         \$25,575,150         \$25,350,985         0.9%         \$5,410,356         \$4,184,008         -22.7%           Abliene         \$1,348,193         \$994,805         n'a         \$155,269         \$115,177         -25.8%           Allma         \$80,010         \$90,050         1.2%         \$14,267         \$16,537         15.9%           Almena         \$10,666         \$10,744         0.7%         \$4,304         \$4,575         8.6%           Altamont         \$61,445         \$66,144         7.6%         \$21,699         \$27,761         27.9%           Altoona         \$18,314         \$18,391         0.4%         \$3,515         \$475         27.9%           Altoona         \$15,322         \$16,746         n'a         \$2,871         \$3,809         32.7%           Andover         \$3,375,659         \$2,252,463         n'a         \$719,167         \$633,540         +11.9%           Argonia         \$20,554         \$22,2646         10.2%         \$9.878         \$7,647         -22.6%           Arkansas City         \$3,963,051         \$3,737,833         n'a         \$560,295         \$605,332         80,4%           Achalma         \$94,544         \$90,908         -3.0%	•								
Abliene         \$1,348,193         \$994,805         n/a         \$155,269         \$115,177         2.58 & Alden           Alden         \$309         \$79,17         n/a         \$601         \$4,803         699.3%           Alma         \$89,010         \$90,050         1.2%         \$14,267         \$16,537         15.5%           Almena         \$10,666         \$10,744         0.7%         \$43,004         \$4,675         8.6%           Altamont         \$61,445         \$66,144         7.6%         \$21,699         \$27,761         27.9%           Altoona         \$18,314         \$18,891         0.4%         \$3,515         \$4,475         27.3%           Americus         \$15,322         \$16,6746         n/a         \$2,871         \$3,809         32.7%           Andover         \$3,375,659         \$2,523,463         n/a         \$719,167         \$633,540         -11.9%           Antensas City         \$3,963,051         \$3,373,833         n/a         \$560,295         \$605,363         8.0%           Arrama         \$80,553         \$83,036         3.1%         \$19,323         \$199,85         3.4%           Arbanasa City         \$3,963,051         \$3,737,833         n/a         \$50,294	•								
Alden         \$309         \$7,917         n/a         \$601         \$4,803         699.3%           Alman         \$89,010         \$90,050         1.2%         \$14,267         \$16,537         15,9%           Almena         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         8.6%           Altamont         \$61,445         \$66,144         7.6%         \$21,699         \$27,761         27.9%           Altamont         \$61,532         \$16,614         7.6%         \$2,871         \$3,809         32,78           Americus         \$15,532         \$16,746         n/a         \$28,871         \$33,809         32,78           Andover         \$3,375,659         \$2,523,463         n/a         \$719,167         \$633,540         -11.9%           Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647         -22.6%           Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647         -22.6%           Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647         -22.6%           Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647									
Almena         \$10,666         \$10,744         0.7%         \$4,304         \$4,675         8.6%           Altamont         \$61,445         \$66,144         7.6%         \$21,699         \$27,761         27.9%           Altona         \$18,314         \$18,391         0.4%         \$35,515         \$4,475         27.3%           Americus         \$15,322         \$16,746         n/a         \$2,871         \$3,809         32.7%           Androver         \$3,375,659         \$2,233,466         n/a         \$719,167         \$63,340         1.1.9%           Anthony         \$146,181         \$154,173         \$5.5%         \$63,946         \$22,335         -65.1%           Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647         22,26%           Arkansas City         \$3,963,051         \$3,737,833         n/a         \$560,255         \$605,363         8.0%           Arma         \$80,553         \$83,036         3.1%         \$19,323         \$19,985         3.4%           Ashland         \$94,374         \$90,980         -3,6%         \$22,621         \$18,545         -18,0%           Atchison         \$1,533,800         \$1,562,312         1.9%         \$224,351	Alden			n/a					
Altamont         \$61,445         \$66,144         7.6%         \$21,699         \$27,761         2.7%           Altoona         \$18,314         \$18,391         0.4%         \$3,515         \$4,475         2.73%           Americus         \$15,322         \$16,746         n'a         \$2,871         \$3,809         32.7%           Andover         \$3,375,659         \$2,523,463         n'a         \$719,167         \$63,540         -11.9%           Anthony         \$146,181         \$154,173         \$5.5%         \$63,946         \$22,335         -65.1%           Argonia         \$20,554         \$22,646         \$10.2%         \$9,878         \$7,647         -22.6%           Arkansa City         \$3,963,051         \$3,737,833         n'a         \$560,295         \$603,363         8.0%           Artma         \$80,553         \$83,036         3.1%         \$19,232         \$19,985         3.4%           Artma         \$94,374         \$90,980         3.6%         \$22,621         \$18,545         -18,0%           Arteinson         \$12,53,390         \$13,62,312         1.9%         \$224,631         \$249,617         \$13,66           Augusta         \$20,693         \$133,586         6.4%         \$23,362 </td <td>Alma</td> <td>\$89,010</td> <td>\$90,050</td> <td>1.2%</td> <td>\$14,267</td> <td>\$16,537</td> <td>15.9%</td>	Alma	\$89,010	\$90,050	1.2%	\$14,267	\$16,537	15.9%		
Altoona         \$18,314         \$18,391         0.4%         \$3,515         \$4,475         27.3%           Americus         \$15,322         \$16,746         n/a         \$2,871         \$3,809         32.7%           Androver         \$3,375,659         \$2,23463         n/a         \$19,167         \$633,540         11.19%           Anthony         \$146,181         \$154,173         \$5.5%         \$63,946         \$22,335         -65,1%           Argonia         \$20,554         \$22,666         \$10.2%         \$9,878         \$7,647         -22.6%           Arkansas City         \$3,963,051         \$3,737,833         n/a         \$560,295         \$605,363         8.0%           Arma         \$80,553         \$83,036         3.1%         \$19,323         \$19,985         3.4%           Ashland         \$94,374         \$90,980         -3.6%         \$22,621         \$18,545         -18.0%           Atchison         \$1,533,800         \$1,562,312         1.9%         \$224,351         \$240,617         \$11,36           Auburn         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         \$6.6%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$4	Almena	\$10,666	\$10,744	0.7%	\$4,304	\$4,675	8.6%		
Americus         \$15,322         \$16,746         n/a         \$2,871         \$3,809         \$3.27%           Andover         \$3,375,659         \$22,523,463         n/a         \$719,167         \$63,3540         -11.9%           Anthony         \$146,181         \$154,173         5.5%         \$63,946         \$22,335         -65,1%           Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647         -22.6%           Arkansas City         \$3,963,051         \$3,737,833         n/a         \$560,295         \$605,363         8.0%           Arma         \$80,553         \$83,036         3.1%         \$19,323         \$19,985         3.4%           Ashland         \$94,374         \$90,980         -3.6%         \$22,621         \$18,545         -11.0%           Attica         \$64,341         \$101,502         n/a         \$8,800         \$14,137         \$60.6%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$33,799         \$11,607         -4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$446,940         \$469,629         5.1%         \$1	Altamont	\$61,445	\$66,144						
Andover         \$3,375,659         \$2,523,463         n/a         \$719,167         \$633,540         -11.9%           Anthony         \$146,181         \$154,173         5.5%         \$63,946         \$22,335         -65.1%           Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647         -22.6%           Arkana         \$80,553         \$3,373,833         n/a         \$560,295         \$605,363         8.0%           Arma         \$80,553         \$83,036         3.1%         \$19,323         \$19,985         3.4%           Ashland         \$94,374         \$90,980         -3.6%         \$22,621         \$18,545         -18.0%           Articia         \$64,341         \$101,502         n/a         \$8,800         \$14,137         60.6%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Autell         \$53,799         \$1,607         -4.1%         \$11,656         \$8,664         -30,8%           Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,626         -0.7%           Baxer Springs         \$330,311         \$653,808         n/a         \$144									
Anthony         \$146,181         \$154,173         5.5%         \$63,946         \$22,335         -65.1%           Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647         -22.6%           Arkansas City         \$3,963,051         \$3,737,833         n/a         \$506,025         \$605,333         8.0%           Arma         \$80,553         \$83,036         3.1%         \$19,323         \$19,985         3.4%           Ashland         \$94,374         \$90,980         -3.6%         \$22,621         \$18,545         -18.0%           Atchison         \$1,533,800         \$1,562,312         1.9%         \$22,4351         \$249,617         11.3%           Attica         \$64,341         \$101,502         n/a         \$8,800         \$14,137         60.6%           Auburn         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         16.4%           Augusta         \$20,09,831         \$22,072,855         0.4%         \$406,166         \$447,473         9.5%           Axtell         \$53,799         \$51,607         -4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$440,940         \$469,629         5.1%									
Argonia         \$20,554         \$22,646         10.2%         \$9,878         \$7,647         -22.6%           Arkansas City         \$3,963,051         \$3,737,833         n/a         \$560,295         \$605,363         8.0%           Arma         \$80,553         \$83,036         3.1%         \$19,323         \$19,985         3.4%           Ashland         \$94,374         \$90,980         -3.6%         \$22,621         \$18,545         -18.0%           Atchison         \$1,533,800         \$1,562,312         1.9%         \$224,351         \$249,617         \$11.3%           Autica         \$64,341         \$101,502         n/a         \$8,800         \$41,137         \$60.6%           Auburn         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         16.4%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$533,799         \$51,607         4.1%         \$116,56         \$8,064         30.8%           Bakter Springs         \$330,311         \$653,808         n/a         \$140,131         \$328,904         \$11.2%           Baxter Springs         \$330,311         \$653,808         n/a									
Arkansas City         \$3,963,051         \$3,737,833         n/a         \$560,295         \$605,363         8.0%           Arma         \$80,553         \$83,036         3.1%         \$19,232         \$19,985         3.4%           Ashland         \$94,374         \$90,980         3.6%         \$22,621         \$18,545         -18.0%           Atchison         \$1,533,800         \$1,562,312         1.9%         \$224,351         \$249,617         \$11.3%           Attica         \$64,341         \$101,502         n/a         \$8,800         \$14,137         60.6%           Auburn         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         16.4%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$53,799         \$51,607         -4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,826         -0.7%           Baxter Springs         \$330,311         \$653,808         n/a         \$140,131         \$328,904         134,7%           Belle Plaine         \$90,696         \$93,951         3.6% <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•								
Arma         \$80,553         \$83,036         3.1%         \$19,323         \$19,985         3.4%           Ashland         \$94,374         \$90,980         -3.6%         \$22,621         \$18,545         -18.0%           Atchison         \$1,533,800         \$1,562,312         1.9%         \$224,551         \$249,617         \$11.3%           Attica         \$64,341         \$101,502         n/a         \$8,800         \$14,137         60.6%           Auburn         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         16.4%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$53,799         \$51,607         -4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,826         -0.7%           Baxer Springs         \$330,311         \$653,808         n/a         \$144,499         \$160,643         \$11.2%           Batelor         \$446,940         \$469,629         \$1,5%         \$144,499         \$160,643         \$12.7%           Bayter Springs         \$333,311         \$653,808         n/a	-								
Ashland         \$94,374         \$90,980         -3.6%         \$22,621         \$18,545         -18.0%           Atchison         \$1,533,800         \$1,562,312         1.9%         \$224,351         \$249,617         11.3%           Attica         \$64,341         \$101,502         na         \$8,800         \$14,137         60.6%           Auburn         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         16.4%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$53,799         \$51,607         4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,826         -0.7%           Basehor         \$430,145         \$467,467         8.7%         \$144,499         \$160,643         \$11.2%           Baxer Springs         \$330,311         \$653,808         n/a         \$144,499         \$160,643         \$11.2%           Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         \$8.2%           Belleville         \$156,975         \$153,605         -2.1% <td>7</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	7								
Atchison         \$1,533,800         \$1,562,312         1.9%         \$224,351         \$249,617         \$1.3%           Attica         \$64,341         \$101,502         n/a         \$88,800         \$14,137         60.6%           Auburn         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         16.4%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$53,799         \$51,607         -4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,826         -0.7%           Basehor         \$430,145         \$467,467         8.7%         \$144,499         \$160,643         11.2%           Baxter Springs         \$330,311         \$653,808         n/a         \$140,131         \$328,904         134.7%           Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         18.2%           Belleville         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         5.2%           Beloit         \$777,785         \$766,178         -1.5% </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Attica         \$64,341         \$101,502         n/a         \$8,800         \$14,137         60.6%           Auburn         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         16,4%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$53,799         \$51,607         4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,826         -0.7%           Basehor         \$430,145         \$467,467         8.7%         \$144,499         \$160,643         \$11,2%           Baxter Springs         \$330,311         \$653,808         n/a         \$144,499         \$160,643         \$11,2%           Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         \$18.2%           Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         \$18.2%           Belle Ville         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         5.2%           Beloit         \$777,785         \$766,178         -1.5% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Aubum         \$125,539         \$133,586         6.4%         \$23,362         \$27,199         16.4%           Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$53,799         \$51,607         4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,826         -0.7%           Baxter Springs         \$330,311         \$653,808         n/a         \$144,499         \$160,643         \$11.2%           Batter Springs         \$330,311         \$653,808         n/a         \$140,131         \$328,904         \$134.7%           Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         \$18.2%           Belle Plaine         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         5.2%           Beloit         \$777,785         \$766,178         -1.5%         \$84,532         \$80,647         -4.6%           Bennington         \$228,579         \$26,692         -6.6%         \$8,881         \$8,003         -9.9%           Benton         \$100,556         \$121,064         2									
Augusta         \$2,069,831         \$2,077,285         0.4%         \$406,166         \$444,753         9.5%           Axtell         \$53,799         \$51,607         -4.1%         \$11,656         \$8,064         -30.8%           Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,826         -0.7%           Basehor         \$430,145         \$467,467         8.7%         \$144,499         \$160,643         11.2%           Baxter Springs         \$330,311         \$653,808         n/a         \$140,131         \$328,904         134.7%           Belleville         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         18.2%           Belleville         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         52.8           Belleville         \$777,785         \$766,178         -1.5%         \$84,532         \$80,647         -4.6%           Bennington         \$28,579         \$26,692         -6.6%         \$8,881         \$8,003         -9.9%           Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Burton         \$100,556         \$12,064         20.4% <td>Auburn</td> <td></td> <td></td> <td>6.4%</td> <td></td> <td></td> <td>16.4%</td>	Auburn			6.4%			16.4%		
Baldwin City         \$446,940         \$469,629         5.1%         \$109,615         \$108,826         -0.7%           Basehor         \$430,145         \$467,467         8.7%         \$144,499         \$160,643         11.2%           Baxter Springs         \$330,311         \$653,808         n/a         \$140,131         \$328,904         134.7%           Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         18.2%           Belle Plaine         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         5.2%           Beloit         \$777,785         \$766,178         -1.5%         \$84,532         \$80,647         -4.6%           Bennington         \$28,579         \$26,692         -6.6%         \$88,881         \$8.003         -9.9%           Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Bue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         11.6%           Broson         \$9,065         \$9,569	Augusta								
Basehor         \$430,145         \$467,467         8.7%         \$144,499         \$160,643         \$11.2%           Baxter Springs         \$330,311         \$653,808         n/a         \$140,131         \$328,904         \$134.7%           Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         \$18.2%           Belleville         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         5.2%           Beloit         \$777,785         \$766,178         -1.5%         \$84,532         \$80,647         -4.6%           Bennington         \$28,579         \$26,692         -6.6%         \$8,881         \$8,003         -9.9%           Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Blue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         11.6%           Broson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Burle         \$71,035         \$70,948         -0.1% <td>Axtell</td> <td>\$53,799</td> <td>\$51,607</td> <td>-4.1%</td> <td>\$11,656</td> <td>\$8,064</td> <td>-30.8%</td>	Axtell	\$53,799	\$51,607	-4.1%	\$11,656	\$8,064	-30.8%		
Baxter Springs         \$330,311         \$653,808         n/a         \$140,131         \$328,904         \$134.7%           Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         18.2%           Belleville         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         5.2%           Beloit         \$777,785         \$766,178         -1.5%         \$84,532         \$80,647         -4.6%           Bennington         \$228,579         \$26,692         -6.6%         \$8,881         \$8,003         -9.9%           Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Blue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         11.6%           Broson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Burler         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%	Baldwin City	\$446,940	\$469,629	5.1%	\$109,615	\$108,826	-0.7%		
Belle Plaine         \$90,696         \$93,951         3.6%         \$26,463         \$31,270         18.2%           Belleville         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         5.2%           Beloit         \$777,785         \$766,178         -1.5%         \$84,532         \$80,647         -4.6%           Bennington         \$28,579         \$26,692         -6.6%         \$8,881         \$8,003         -9.9%           Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Blue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         11.6%           Bronson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Burler         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         11.9% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
Belleville         \$156,975         \$153,605         -2.1%         \$18,682         \$19,653         5.2%           Beloit         \$777,785         \$766,178         -1.5%         \$84,532         \$80,647         -4.6%           Bennington         \$28,579         \$26,692         -6.6%         \$8,881         \$8,003         -9.9%           Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Blue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         11.6%           Bronson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Burlen         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burlingame         \$59,102         \$66,119         11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%									
Beloit         \$777,785         \$766,178         -1.5%         \$84,532         \$80,647         -4.6%           Bennington         \$28,579         \$26,692         -6.6%         \$8,881         \$8,003         -9.9%           Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Blue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         \$11.6%           Bronson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Burler         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         \$11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%									
Bennington         \$28,579         \$26,692         -6.6%         \$8,881         \$8,003         -9.9%           Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Blue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         11.6%           Bronson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Buller         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%         \$13,847         \$16,489         19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$									
Benton         \$100,556         \$121,064         20.4%         \$28,499         \$25,282         -11.3%           Blue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         11.6%           Bronson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Buhler         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%         \$13,847         \$16,489         19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Cancon         \$54,376         \$50,132         -7.8%         \$9									
Blue Rapids         \$154,958         \$156,513         1.0%         \$21,654         \$23,909         10.4%           Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         11.6%           Bronson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Buhler         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%         \$13,847         \$16,489         19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Carbondale         \$237,745         \$194,465         -18.2% <td< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	-								
Bonner Springs         \$3,215,171         \$3,140,444         -2.3%         \$418,059         \$466,357         \$11.6%           Bronson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Buhler         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         \$11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         \$14.8%         \$13,847         \$16,489         \$19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$3									
Bronson         \$9,065         \$9,569         5.6%         \$1,960         \$2,940         50.0%           Buhler         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%         \$13,847         \$16,489         19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$31,878         \$27,942         -12.3%           Cedar Vale         \$34,747         \$37,736         8.6%         \$6,543	•								
Buhler         \$71,035         \$70,948         -0.1%         \$32,913         \$27,573         -16.2%           Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%         \$13,847         \$16,489         19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$31,878         \$27,942         -12.3%           Cedar Vale         \$34,747         \$37,736         8.6%         \$6,543         \$9,680         48.0%									
Burden         \$27,242         \$26,714         -1.9%         \$5,654         \$5,764         1.9%           Burlingame         \$59,102         \$66,119         11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%         \$13,847         \$16,489         19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$31,878         \$27,942         -12.3%           Cedar Vale         \$34,747         \$37,736         8.6%         \$6,543         \$9,680         48.0%									
Burlingame         \$59,102         \$66,119         11.9%         \$10,625         \$9,585         -9.8%           Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%         \$13,847         \$16,489         19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$31,878         \$27,942         -12.3%           Cedar Vale         \$34,747         \$37,736         8.6%         \$6,543         \$9,680         48.0%									
Burlington         \$894,215         \$926,638         3.6%         \$105,448         \$130,574         23.8%           Burrton         \$64,403         \$73,944         14.8%         \$13,847         \$16,489         19.1%           Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$31,878         \$27,942         -12.3%           Cedar Vale         \$34,747         \$37,736         8.6%         \$6,543         \$9,680         48.0%									
Caldwell         \$101,224         \$103,011         1.8%         \$32,454         \$27,548         -15.1%           Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$31,878         \$27,942         -12.3%           Cedar Vale         \$34,747         \$37,736         8.6%         \$6,543         \$9,680         48.0%	-								
Caney         \$387,670         \$401,120         3.5%         \$95,043         \$99,444         4.6%           Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$31,878         \$27,942         -12.3%           Cedar Vale         \$34,747         \$37,736         8.6%         \$6,543         \$9,680         48.0%		\$64,403	\$73,944		\$13,847	\$16,489	19.1%		
Canton         \$54,376         \$50,132         -7.8%         \$9,562         \$10,891         13.9%           Carbondale         \$237,745         \$194,465         -18.2%         \$31,878         \$27,942         -12.3%           Cedar Vale         \$34,747         \$37,736         8.6%         \$6,543         \$9,680         48.0%	Caldwell	\$101,224	\$103,011			\$27,548			
Carbondale       \$237,745       \$194,465       -18.2%       \$31,878       \$27,942       -12.3%         Cedar Vale       \$34,747       \$37,736       8.6%       \$6,543       \$9,680       48.0%	•								
Cedar Vale \$34,747 \$37,736 8.6% \$6,543 \$9,680 48.0%									
Chanute \$2,161,908 \$2,143,736 -0.8% \$264,397 \$296,270 12.1%									
	Chanute	\$2,161,908	\$2,143,736	-0.8%	\$264,397	\$296,270	12.1%		

	Sales Tax Use Tax				Tax	
County/City	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Chapman	\$98,527	\$98,431	-0.1%	\$17,390	\$21,764	25.1%
Chase	\$13,416	\$12,014	-10.4%	\$5,691	\$5,283	-7.2%
Cherokee	\$30,991	\$30,597	-1.3%	\$5,051	\$7,322	45.0%
Cherryvale	\$511,777	\$526,954	3.0%	\$135,054	\$156,067	15.6%
Chetopa	\$97,654	\$100,725	3.1%	\$24,925	\$26,242	5.3%
Cimarron Claflin	\$250,070	\$251,173	0.4%	\$58,687	\$54,466	-7.2%
Clay Center	\$20,827 \$1,459,979	\$23,667 \$1,518,538	13.6% 4.0%	\$3,978 \$129,902	\$4,077 \$182,782	2.5% 40.7%
Clifton	\$29,909	\$33,271	11.2%	\$13,523	\$31,884	135.8%
Coffeyville	\$4,057,574	\$4,077,827	0.5%	\$741,494	\$741,458	0.0%
Colby	\$1,183,058	\$1,333,885	12.7%	\$113,544	\$166,872	47.0%
Coldwater	\$252,703	\$235,955	-6.6%	\$45,290	\$36,021	-20.5%
Collyer	\$8,623	\$6,791	-21.2%	\$2,649	\$1,868	-29.5%
Colony	\$0	\$357	n/a	\$0	\$200	#DIV/0!
Columbus	\$467,299	\$450,086	-3.7%	\$123,330	\$125,817	2.0%
Concordia	\$1,049,127	\$1,083,323	3.3%	\$94,720	\$88,239	-6.8%
Conway Springs	\$118,340	\$129,252	9.2%	\$43,459	\$28,031	-35.5%
Cottonwood Falls Council Grove	\$85,931 \$628,821	\$84,586 \$663,278	-1.6% 5.5%	\$11,099 \$63,075	\$21,553 \$70,225	94.2% 11.3%
Cunningham	\$58,012	\$54,434	-6.2%	\$19,446	\$70,223 \$27,529	41.6%
Danville	\$78	\$1,597	n/a	\$55	\$700	1182.8%
Dearing	\$27,315	\$27,059	-0.9%	\$12,181	\$16,454	35.1%
Deerfield	\$35,192	\$83,765	138.0%	\$16,880	\$15,215	-9.9%
Delphos	\$16,815	\$13,806	-17.9%	\$3,191	\$4,660	46.1%
Derby	\$2,349,074	\$2,480,543	5.6%	\$254,586	\$292,352	14.8%
DeSoto	\$849,643	\$852,636	0.4%	\$488,097	\$742,378	52.1%
Dighton	\$97,413	\$113,981	17.0%	\$15,198	\$25,499	67.8%
Dodge City	\$4,983,776	\$4,955,565	-0.6%	\$454,474	\$526,182	15.8%
Douglass	\$185,361	\$153,720	-17.1%	\$57,915	\$85,598	47.8%
Downs Easton	\$60,805 \$29,608	\$55,712 \$25,040	-8.4% -15.4%	\$7,658 \$34,212	\$7,573 \$2,060	-1.1% -94.0%
Edgerton	\$383,806	\$403,007	5.0%	\$115,224	\$2,000 \$184,502	60.1%
Edna	\$65,593	\$58,598	-10.7%	\$14,185	\$20,974	47.9%
Edwardsville	\$709,720	\$596,050	-16.0%	\$331,322	\$314,394	-5.1%
Effingham	\$23,397	\$24,888	6.4%	\$6,389	\$7,261	13.7%
El Dorado	\$2,177,270	\$2,259,598	3.8%	\$265,615	\$467,114	75.9%
Elkhart	\$196,236	\$171,204	-12.8%	\$53,175	\$51,563	-3.0%
Ellinwood	\$83,379	\$85,580	2.6%	\$11,290	\$12,115	7.3%
Ellis	\$330,868	\$350,491	5.9%	\$70,238	\$71,362	1.6%
Ellsworth	\$439,204	\$440,920	0.4%	\$58,669	\$51,589	-12.1%
Elwood	\$173,331 \$4.201.567	\$209,081	20.6% 3.2%	\$37,846	\$60,471 \$482,773	59.8%
Emporia Erie	\$4,291,567 \$136,161	\$4,428,980 \$134,843	-1.0%	\$399,750 \$27,600	\$483,773 \$32,410	21.0% 17.4%
Eudora	\$576,979	\$593,957	2.9%	\$155,627	\$168,036	8.0%
Eureka	\$560,258	\$575,675	n/a	\$88,416	\$99,888	13.0%
Fairway	\$804,363	\$784,860	-2.4%	\$347,867	\$338,479	-2.7%
Florence	\$35,858	\$41,562	15.9%	\$4,609	\$6,412	39.1%
Fontana	\$3,130	\$2,770	-11.5%	\$3,755	\$1,976	-47.4%
Fort Scott	\$2,115,245	\$2,129,370	0.7%	\$268,278	\$274,985	2.5%
Frankfort	\$108,046	\$105,522	-2.3%	\$16,596	\$10,694	-35.6%
Fredonia	\$858,234	\$907,299	5.7%	\$148,258	\$170,937	15.3%
Frontenac	\$527,505 \$100,063	\$530,084	0.5%	\$115,239	\$109,350 \$120,157	-5.1%
Galena Garden City	\$199,063 \$6,559,300	\$192,893 \$6,855,340	-3.1% 4.5%	\$102,907 \$763,908	\$120,157 \$554,371	16.8% -27.4%
Gardner	\$3,558,287	\$3,565,767	0.2%	\$540,811	\$593,150	9.7%
Garnett	\$272,069	\$261,681	-3.8%	\$21,038	\$27,466	30.6%
Gas	\$33,614	\$40,481	20.4%	\$7,117	\$6,296	-11.5%
Geneseo	\$19,595	\$18,465	-5.8%	\$7,587	\$8,366	10.3%
Girard	\$242,539	\$255,164	5.2%	\$102,633	\$131,260	27.9%
Glade	\$13,617	\$17,445	n/a	\$856	\$3,248	279.3%
Glasco	\$23,098	\$26,282	13.8%	\$10,209	\$4,599	-55.0%
Goddard	\$846,039	\$885,478	4.7%	\$117,410	\$139,264	18.6%
Goodland	\$258,313	\$257,495	-0.3%	\$24,132	\$31,517	30.6%
Grandview Plaza	\$151,919 \$2,559,391	\$165,493 \$2,540,503	8.9%	\$32,517 \$242,004	\$37,762 \$230,475	16.1%
Great Bend Greensburg	\$2,558,381 \$137,213	\$2,549,593 \$140,263	-0.3% 2.2%	\$242,994 \$36,142	\$230,475 \$30,004	-5.2% -17.0%
Grinnell	\$137,213 \$7,975	\$140,263 \$7,087	-11.1%	\$1,275	\$2,204	72.8%
Hardtner	\$0 \$0	\$0 \$0	#DIV/0!	\$0	\$0	#DIV/0!
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CountyCounty         Finest Vera 2009         Pricent Vera 2009         Percent (July 2017 Lange)         Fiscent Vera 2009         Percent (July 2017 Lange)         <		Sales T	'ax		Use Tax					
Harfrord	County/City	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2018	Fiscal Year 2019				
Harford	Harper	\$390,775	\$382,486	n/a	\$70,059	\$58,680	-16.2%			
Haysyille	*			-3.4%	\$4,508	\$3,972	-11.9%			
Hayswille	Haven	\$67,517	\$62,589	-7.3%	\$17,649	\$4,614	-73.9%			
Herington	Hays		\$9,380,709		\$955,981	\$976,851				
Hissband S1,044,227 S1,049,181 O.5% \$119,965 \$122,857 2.5%   Hillpland S52,205 \$50,680 -2.9% \$15,774 \$14,78 6.3%   Hill City \$247,100 \$233,941 -5.3% \$55,372 \$32,812 7.7.8%   Hillsboro \$397,007 \$396,509 -0.1% \$35,372 \$32,812 7.7.8%   Holisboro \$397,007 \$396,509 -0.1% \$35,374 \$15,004 \$15,844   Holcomb \$57,823 \$53,431 -2.4% \$21,708 \$26,014 19.3%   Holcomb \$57,823 \$53,431 -2.6% \$30,691 \$28,423 -7.4%   Holcomb \$639,959 \$676,754 5.7% \$52,159 \$64,131 22.0%   Howard \$63,063 \$61,293 -3.7% \$103,774 \$11,800 13.7%   Howard \$63,063 \$61,293 -3.7% \$103,774 \$11,800 13.7%   Howard \$63,063 \$61,293 -3.7% \$103,774 \$11,800 13.7%   Holpotom \$637,925 \$60,0115 -1.2% \$153,792 \$118,047 2.8%   Hurbriold \$188,394 \$184,305 -2.7% \$60,633 \$51,836 2.9%   Hurbriold \$188,394 \$184,305 -2.7% \$60,633 \$51,836 2.9%   Hurbriold \$188,394 \$184,305 -2.7% \$60,633 \$153,702 -1.65%   Independence \$15,002,968 \$35,706,639 \$2.2% \$35,800 \$1,000 \$1,000,700 \$1,00	•									
Highland	-									
Hillichigon \$397,007 \$339,509 \$1,00 \$233,941 \$-3.3% \$35,372 \$32,812 \$7.2% \$10 \$10 \$190,054 \$185,441 \$2.4% \$21,708 \$26,014 \$193,60 \$190,054 \$185,441 \$2.4% \$21,708 \$26,014 \$193,60 \$190,000 \$37,833 \$33,431 \$7.6% \$30,091 \$28,423 \$7.4% \$10 \$10 \$30,959 \$676,754 \$5.7% \$52,159 \$64,131 \$23,80 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$1										
Hilbshoro \$397,007 \$396,509 \$-0.1% \$39,540 \$548,844 \$19.8% folcomb \$57,853 \$53,431 \$-2.4% \$321,708 \$22.01 \$28,423 \$-7.4% folcomb \$57,853 \$53,431 \$-7.0% \$30,091 \$28,423 \$-7.4% folcomb \$639,959 \$676,754 \$-7.4% \$50,159 \$61,131 \$22.0% florton \$529,0793 \$257,225 \$-8.4% \$55,529 \$55,689 \$15.0% florton \$529,0793 \$257,225 \$-8.4% \$55,529 \$55,689 \$15.0% florgon \$657,025 \$650,115 \$-1.2% \$153,792 \$158,047 \$2.8% flugston \$657,025 \$650,115 \$-1.2% \$153,792 \$158,047 \$2.8% flumboldt \$189,394 \$118,4305 \$-2.7% \$60,633 \$54,816 \$-9.6% fluchinson \$82,93,442 \$83,26,886 \$0.4% \$12,218,005 \$11,007,472 \$-10.5% fludgerednee \$5,202,938 \$53,70,631 \$2.2% \$553,669 \$11,007,472 \$-10.5% fludgerednee \$5,202,938 \$51,370,631 \$2.2% \$324,734 \$25,609 \$4.5% fluchinson \$11,058 \$11,976 \$2.8% \$324,734 \$25,609 \$4.5% flumboldt \$11,765 \$20,271 \$2.2% \$150,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$10,000 \$11,000 \$10,000	U									
Holicampto	•									
Bolcomb										
Holton	•									
Horonat										
Howard										
Hugeoton   \$657,925   \$650,115   -1.2%   \$153,792   \$158,047   2.8%   Lumbold   \$189,394   \$184,305   -2.7%   \$60,633   \$548,366   9.6%   Hutchinson   \$8,293,442   \$8.376,886   0.4%   \$1,281,005   \$1,070,472   -16.5%   Lodependence   \$5,202,988   \$5,370,681   3.2%   \$555,600   \$61,070,472   -16.5%   Lodependence   \$5,202,988   \$5,370,680   \$119,707   2.8%   \$555,500   \$5,256,000   \$1,000,472   -10.5%   Lodependence   \$116,689   \$119,707   2.8%   \$24,574   \$25,556,09   4.5%   Lodependence   \$116,689   \$119,707   2.8%   \$24,574   \$25,550,000   \$2,560   4.5%   Lodependence   \$11,765   \$20,271   72.3%   \$4,94   \$8,068   63.5%   Lodependence   \$11,765   \$20,271   72.3%   \$4,94   \$8,068   63.5%   Lodependence   \$6,000   \$11,765   \$20,271   72.3%   \$4,94   \$8,068   63.5%   \$6,000   \$11,765   \$20,271   72.3%   \$4,94   \$8,068   63.5%   \$6,066   \$2,000										
Hutchinson	Hugoton			-1.2%			2.8%			
Independence	Humboldt	\$189,394	\$184,305	-2.7%	\$60,633	\$54,836	-9.6%			
Iola	Hutchinson	\$8,293,442	\$8,326,886	0.4%	\$1,281,805	\$1,070,472	-16.5%			
Jennore	Independence	\$5,202,988	\$5,370,631		\$553,640	\$618,494	11.7%			
Section City   \$7,363,088   \$7,376,193   \$0.2%   \$782,348   \$81,542   \$8.8%   Kannopolis   \$11,765   \$20,271   72.3%   \$4,024   \$8,068   \$6.39%	Iola					\$102,228				
Kamopolis         \$11,765         \$20,271         72,3%         \$4,924         \$8,068         63,9%           Kamasa City         \$37,819,378         \$37,819,378         \$37,819,378         \$37,81,918         \$1,737         \$2,086         22,1%           Kincaid         \$6,743         \$5,793         14,1%         \$1,737         \$2,086         20,1%           Kingan         \$402,241         \$424,150         \$5,4%         \$63,281         \$66,414         5,0%           Kinsley         \$144,849         \$144,155         \$0.5%         \$23,207         \$22,497         \$9,9%           Kinwa         \$89,180         \$87,056         \$2,4%         \$14,196         \$13,666         -3.7%           LaCrosse         \$232,865         \$245,027         \$2,2%         \$35,096         \$12,078         16,16           Laferose         \$12,2868         \$10,668         \$16,06%         \$84,396         \$70,799         16,16           Lafturge         \$17,768         \$19,668         \$10,6%         \$84,396         \$70,799         16,18           Lafturge         \$17,768         \$19,068         \$10,0%         \$83,341         \$5,062         \$12,29           Lame         \$9,917         \$8,3350         \$										
Kansac City         \$37,819,378         \$37,581,908         -0.6%         \$7,981,868         \$5,20.687         -27,196           Kincaid         \$6,743         \$5,739         -14,1%         \$1,737         \$2,086         20,1%           Kingman         \$402,241         \$424,150         5.4%         \$63,281         \$66,414         5.0%           Kinsley         \$144,849         \$144,155         -0.5%         \$23,207         \$23,497         99%           Kinsley         \$144,849         \$144,155         -0.5%         \$23,207         \$23,497         99%           LaCrosse         \$232,865         \$245,027         \$5.2%         \$35,006         \$29,706         -1.5.4%           LaCygne         \$312,803         \$292,663         \$-6.4%         \$84,396         \$70,798         -16.1%           Larbian         \$167,739         \$170,723         1.8.8         \$42,706         \$46,661         9.3%           Lakin         \$167,739         \$170,723         1.8.8         \$42,706         \$46,661         9.3%           Lawrence         \$9.917         \$8,350         -15.8%         \$3,413         \$3,731         9.3%           Lamyence         \$25,482,874         \$25,335,265         -0.0%	•									
Kineraid         \$6,743         \$5,793         -14,1%         \$1,737         \$2,0%6         20,1%           Kingman         \$402,241         \$24,150         5.4%         \$63,281         \$66,414         5.0%           Kinsley         \$144,849         \$144,155         -0.5%         \$23,207         \$25,497         9.9%           Kiowa         \$89,180         \$87,056         -2.4%         \$14,196         \$13,666         -3.7%           LaCrosse         \$232,265         \$245,027         \$2.5%         \$35,096         \$70,789         -16,196           LaCygne         \$312,803         \$292,668         -6.4%         \$84,396         \$70,789         -16,196           Lakin         \$167,739         \$170,723         1.8%         \$42,706         \$46,661         9.3%           Lame         \$9,917         \$8330         -15.8%         \$3,413         \$3,731         9.3%           Lame         \$1,615,101         \$1,218,505         na         \$170,931         \$229,030         \$44,06           Lamed         \$2,548,2874         \$25,335,265         -0.6%         \$2,244,149         \$3,013,659         \$14,0%           Learned         \$3,248,324         \$25,355,265         -0.6%         \$2,244,	•									
Kingman         \$402_241         \$424_150         5.4%         \$63_281         \$66.414         5.0%           Kinsley         \$144,849         \$144,155         -0.5%         \$23_207         \$25,497         9.9%           Kiowa         \$89,180         \$87,056         -2.4%         \$14,196         \$13,666         -3.7%           LaCrosse         \$222,865         \$245,027         \$2.9%         \$35,096         \$29,706         -15.4%           LaCygne         \$312,803         \$226,663         -6.4%         \$84,396         \$70,789         -16.1%           LaHrape         \$17,768         \$19,658         10.6%         \$58,14         \$5,062         -12.9%           Lakin         \$167,739         \$170,723         11.8%         \$42,706         \$46,661         9.3%           Lame         \$9,917         \$8,350         -15.8%         \$3,413         \$3,231         9.3%           Laming         \$1,061,510         \$12,188,05         na         \$170,931         \$23,900         34,0%           Lawrence         \$25,432,6         \$25,2107         -0.9%         \$33,627         \$30,877         -2.%           Lawrence         \$25,482,874         \$25,335,265         -0.6%         \$2,444,149 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•									
Kinsley         \$144,849         \$144,155         -0.5%         \$23,207         \$25,407         9.9%           Kitowa         \$89,180         \$87,056         -2.4%         \$14,196         \$13,666         -3.7%           LaCygne         \$312,803         \$292,663         -6.4%         \$43,396         \$70,789         -16,1%           LaHarpe         \$117,768         \$19,658         10.0%         \$43,396         \$70,789         -16,1%           Lahir         \$167,739         \$170,723         1.8%         \$42,706         \$46,661         9.3%           Lame         \$9,917         \$8,550         -15,8%         \$3,413         \$3,731         9.3%           Lamed         \$29,177         \$8,550         -15,8%         \$3,413         \$3,733         9.3%           Lawrence         \$25,482,874         \$25,352,607         -0%         \$33,641,49         \$3015,659         14,0%           Leavend         \$9,293,854         \$25,397,664         1.7%         \$1,246,522         \$12,80,30         3.4%           Leaword         \$8,110,517         \$8,244,494         1.7%         \$2,438,850         \$2,549         \$2,488,80         \$2,249,848         \$2,289,844         \$2,289,844         \$2,248,863         \$2,547										
Kiowa         \$89,180         \$87,056         2.4%         \$14,196         \$13,666         -3.7%           LaCrosse         \$232,865         \$245,027         5.2%         \$35,096         \$29,706         -15,4%           LaCygne         \$312,803         \$292,663         -6.4%         \$84,306         \$70,789         -16,1%           LaHarpe         \$17,768         \$19,658         10.6%         \$5,814         \$5,062         -12,9%           Lakin         \$167,739         \$170,723         1.8%         \$42,706         \$46,661         9.3%           Lane         \$9,917         \$8,350         -15,8%         \$3,413         \$3,731         9.3%           Lamed         \$29,426         \$252,107         40.9%         \$33,627         \$30,877         -8.2%           Lawrence         \$25,482,874         \$25,352,555         -0.6%         \$2,644,149         \$3,013,659         14.0%           Leavenworth         \$9,239,884         \$9,39,764         1.7%         \$1,246,522         \$12,893         3.4%           Leavenworth         \$9,239,884         \$9,39,764         1.7%         \$1,246,522         \$12,893         3.4%           Leavenworth         \$9,4764         \$105,166         11.0%	•									
LaCrosse         \$232,865         \$245,027         \$2,2%         \$35,096         \$29,706         -15.4%           LaCygne         \$312,803         \$292,663         -6.4%         \$84,369         \$70,789         -16.1%           Lakin         \$17,768         \$19,658         10.6%         \$55,814         \$5,062         -12.9%           Lakin         \$167,739         \$170,723         1.8%         \$42,706         \$46,661         9.3%           Lame         \$9,917         \$8,350         -15.8%         \$3,413         \$3,731         9.3%           Lamed         \$254,326         \$252,107         -0.9%         \$33,627         \$30,877         -8.2%           Lawrence         \$254,326         \$252,107         -0.9%         \$33,627         \$30,877         -8.2%           Lewrence         \$25,482,874         \$22,335,265         -0.6%         \$2,644,149         \$3,013,659         14.0%           Leawood         \$81,10,517         \$82,444,944         1.7%         \$12,46,522         \$1,289,938         2.9         1.2%         \$2,438,860         \$2,450,918         0.5%           Lebot         \$94,764         \$105,186         11.0%         \$23,577         \$18,998         19,494         15,75%	•									
Lackgage         \$312,803         \$292,663         -6.4%         \$84,966         \$70,789         -16.1%           LaHarpe         \$17,768         \$19,658         10.6%         \$5,814         \$5,062         -12.9%           Lakin         \$167,739         \$170,723         1.8%         \$42,706         \$46,661         9.3%           Lame         \$9,917         \$8,350         -15.8%         \$3,413         \$3,731         9.3%           Lamed         \$254,326         \$252,107         -0.9%         \$33,627         \$30,877         -8.2%           Lawrence         \$25,482,874         \$25,335,265         -0.6%         \$2,641,149         \$3,013,659         14.0%           Leavenood         \$8,110,517         \$8,244,944         1.7%         \$1,248,830         \$2,450,918         0.5%           Lebo         \$94,764         \$105,186         11.0%         \$23,577         \$18,98         -19,4%           Lecompton         \$55,035         \$50,245         -8.7%         \$44,864         \$37,841         -15.7%           Lenexa         \$18,767,028         \$17,655,519         -5.9%         \$5,357         \$5,862         \$2,450,918           Lenondo         \$29,004         \$29,177         0.0%										
LaHarpe         \$17,768         \$19,688         \$10,6%         \$5,814         \$5,062         \$2,9%           Lakin         \$167,739         \$170,723         \$1.8%         \$42,706         \$46,661         9.3%           Lanie         \$9,917         \$8,350         \$15,8%         \$3,413         \$3,731         9.3%           Lamed         \$25,4326         \$254,326         \$252,107         \$0.9%         \$33,627         \$30,877         \$2,200         \$40,66           Lawrence         \$25,482,874         \$25,335,265         \$0.6%         \$2,644,149         \$3,013,659         \$14,0%           Leavenord         \$9,239,854         \$9,397,664         \$1.7%         \$1,246,522         \$1,289,303         3.4%           Leawood         \$84,10,517         \$8,244,494         \$1.7%         \$2,448,850         \$2,245,918         \$0.5%           Lebo         \$94,764         \$10,518         \$11,0%         \$23,577         \$18,998         \$19,4%           Lecompton         \$55,035         \$50,245         \$8.7%         \$44,864         \$37,841         \$15,7%           Leonar         \$13,670,28         \$17,655,519         \$5,850,194         \$5,810,417         \$1,8           Leonar         \$29,904										
Lane         \$9,917         \$8,350         -15,8%         \$3,413         \$3,731         9.3%           Lansing         \$1,061,510         \$1,218,505         n/a         \$170,931         \$229,030         34,0%           Larred         \$254,326         \$252,107         -0.9%         \$33,627         \$30,877         -8.2%           Lawrence         \$25,482,874         \$25,335,265         -0.6%         \$2,644,149         \$3,013,659         14.0%           Leavemorth         \$9,239,884         \$9,397,664         1.7%         \$1,246,522         \$1,289,303         3.4%           Lewood         \$8,110,517         \$8,244,494         1.7%         \$2,438,850         \$2,450,918         0.5%           Lebo         \$94,764         \$105,186         11.0%         \$23,577         \$18,998         -19.4%           Lecomatorille         \$55,035         \$50,245         8.7%         \$44,864         \$37,841         -15.7%           Lecond         \$29,004         \$29,177         0.6%         \$52,850,194         \$5,810,417         4.1%           Leonardville         \$29,896         \$23,898         -2.9%         \$5,357         \$6,588         23.0%           Leonardville         \$47,729,405         \$51,66,266				10.6%			-12.9%			
Lansing         \$1,061,510         \$1,218,505         n/a         \$170,931         \$229,030         34,0%           Lamrend         \$225,4326         \$252,107         -0.9%         \$33,627         \$30,877         \$3.0877         \$2.0%           Lawrence         \$25,482,874         \$25,335,265         -0.6%         \$2,644,149         \$3,013,659         14.0%           Leawood         \$8,110,517         \$8,244,494         1.7%         \$1,246,522         \$12,289,303         3.4%           Leawood         \$8,110,517         \$8,244,494         1.7%         \$2,438,850         \$2,450,918         1.9-4%           Lebo         \$94,764         \$105,186         \$11.0%         \$2,325,77         \$18,998         1.9-4%           Lecompton         \$55,5035         \$50,245         \$-8.7%         \$44,864         \$37,841         +1.5.7%           Lenexa         \$18,767,028         \$17,655,519         \$5.580,194         \$5,810,417         4.1%           Lenexa         \$18,767,028         \$17,655,519         \$5.580,194         \$5,810,417         4.1%           Lenexa         \$29,964         \$28,989         \$2.9%         \$5,357         \$6.588         \$23,041           Leaword         \$34,986         \$23,995	Lakin	\$167,739	\$170,723	1.8%	\$42,706	\$46,661	9.3%			
Larned         \$254,326         \$252,107         -0.9%         \$33,627         \$30,877         -8.2%           Lawrence         \$25,482,874         \$25,335,265         -0.6%         \$2,644,149         \$3,013,659         14.0%           Leavenworth         \$9,239,854         \$9,397,664         1.7%         \$2,438,850         \$24,50,918         0.5%           Leavenword         \$811,0517         \$8,244,494         1.7%         \$2,438,850         \$24,50,918         0.5%           Lebo         \$94,764         \$105,186         \$11.0%         \$23,577         \$18,998         -19.4%           Lecompton         \$55,035         \$50,245         -8.7%         \$44,864         \$37,841         -15.7%           Lenca         \$18,767,028         \$17,655,519         -5.9%         \$5,580,194         \$5,810,417         4.1%           Leon         \$29,004         \$29,177         0.6%         \$10,522         \$11,810         15.2%           Leonardville         \$29,864         \$28,989         -2.9%         \$5,357         \$6,588         23.0%           LeRoy         \$39,698         \$37,950         -4.4%         \$6,512         \$8,642,905         2.5           Liberal         \$4,729,405         \$51,662,66	Lane	\$9,917	\$8,350	-15.8%	\$3,413	\$3,731	9.3%			
Lawrence         \$25,482,874         \$25,335,265         -0.6%         \$2,644,149         \$3,013,659         14.0%           Leawood         \$8,110,517         \$8,244,494         1.7%         \$1,246,522         \$1,289,303         3.4%           Leawood         \$8,110,517         \$8,244,494         1.7%         \$12,46,522         \$1,289,033         3.4%           Lebo         \$94,764         \$105,186         \$11.0%         \$23,577         \$18,998         \$19,476           Lecom         \$55,035         \$50,245         *8.7%         \$44,864         \$37,841         -15.7%           Lenexa         \$18,767,028         \$17,655,519         *5.9%         \$55,580,194         \$5,810,417         4.1%           Leon         \$29,004         \$29,177         \$0.6%         \$10,252         \$11,810         \$12,66           Leon         \$29,964         \$28,989         \$2.9%         \$5,357         \$6,588         \$23,0%           LeRoy         \$39,698         \$37,950         \$4.4%         \$6,512         \$8,542         \$11,2%           Lincoln Center         \$135,777         \$125,057         7.9%         \$28,570         \$56,024         96,1%           Limdsborg         \$448,976         \$459,965         <	Lansing	\$1,061,510	\$1,218,505	n/a	\$170,931	\$229,030	34.0%			
Leavenworth         \$9,239,854         \$9,397,664         1.7%         \$1,246,522         \$1,289,303         3.4%           Leavood         \$8,110,517         \$8,244,494         1.7%         \$2,438,850         \$2,450,918         0.5%           Lebo         \$94,764         \$105,186         11.0%         \$22,3577         \$18,998         1-19.4%           Lecompton         \$55,035         \$50,245         -8.7%         \$44,864         \$37,841         -15.7%           Lenexa         \$18,767,028         \$17,655,519         -5.9%         \$5,580,194         \$5,810,417         4.1%           Leon         \$29,004         \$29,177         0.6%         \$10,252         \$11,810         15.2%           Leonardville         \$29,864         \$28,989         -2.9%         \$5,357         \$6,588         23.0%           LeRoy         \$39,698         \$37,950         -4.4%         \$6,512         \$8,542         31.2%           Limeral         \$4,729,405         \$5,166,266         9.2%         \$52,272,88         \$642,905         2.5%           Limchord         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         96.1%           Limkborg         \$448,976         \$459,965 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>										
Leawood         \$8,110,517         \$8,244,494         1.7%         \$2,438,850         \$2,450,918         0.5%           Lebo         \$94,764         \$105,186         \$11.0%         \$23,577         \$18,998         -19.4%           Lecompton         \$55,055         \$50,245         -8.7%         \$44,864         \$37,841         -15.7%           Lenexa         \$18,767,028         \$17,655,519         -5.9%         \$5,580,194         \$5,810,417         \$4.1%           Leon         \$29,004         \$29,177         0.6%         \$10,252         \$11,810         15.2%           Leonardville         \$29,864         \$28,898         -2.9%         \$5,357         \$6,588         23.0%           LeRoy         \$39,698         \$37,950         -4.4%         \$6,512         \$8,542         312.%           Liberal         \$4,729,405         \$51,66,266         9.2%         \$627,288         \$642,905         2.5%           Lincoln Center         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         \$61,12           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Limberol         \$32,474         \$30,358         \$19.2% </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
Lebo         \$94,764         \$105,186         \$11.0%         \$23,577         \$18,998         -19.4%           Lecompton         \$55,035         \$\$0,245         -8.7%         \$44,864         \$37,841         -15.7%           Lenexa         \$18,767,028         \$17,655,519         -5.9%         \$5,80,194         \$5,810,417         4.1%           Leon         \$29,004         \$29,177         0.6%         \$10,252         \$11,810         15.2%           Leonardville         \$29,864         \$28,898         -2.9%         \$5,357         \$6,588         23.0%           LeRoy         \$39,698         \$37,950         4.4%         \$6,512         \$8,642,905         2.5%           Liberal         \$4,729,405         \$5,166,266         9.2%         \$627,288         \$642,905         2.5%           Lincoh Center         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         96,1%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Lindsborg         \$448,976         \$30,075         -3.0%         \$73,699         \$9183         24.6%           Logan         \$334,852         \$31,543         -9.5% <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
Lecompton         \$55,035         \$50,245         -8.7%         \$44,864         \$37,841         -15.7%           Lenexa         \$18,767,028         \$17,655,519         -5.9%         \$5,580,194         \$5,810,417         4.1%           Leon         \$29,004         \$29,177         0.6%         \$10,252         \$11,810         15.2%           Leonardville         \$29,864         \$28,989         -2.9%         \$5,357         \$6,588         23.0%           LeRoy         \$39,698         \$37,950         -4.4%         \$6,512         \$8,542         31.2%           Liberal         \$4,729,405         \$5,166,266         9.2%         \$66,72,88         \$642,905         2.5%           Lincoln Center         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         96,1%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Limted River         \$30,994         \$30,075         -3.0%         \$7,369         \$81,827         9.6%           Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -0.3%           Logford         \$5,880         \$6,107         3.9%         \$										
Lenexa         \$18,767,028         \$17,655,519         -5.9%         \$5,580,194         \$5,810,417         4.1%           Leon         \$29,004         \$29,177         0.6%         \$10,252         \$11,810         15.2%           Leonardville         \$29,864         \$28,898         -2.9%         \$53,557         \$6,588         23.0%           LeRoy         \$39,698         \$37,950         -4.4%         \$6,512         \$8,542         31.2%           Liberal         \$4,729,405         \$5,166,266         9.2%         \$627,288         \$642,905         2.5%           Lincoln Center         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         96.1%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$818,27         9.6%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$818,27         9.6%           Lintel River         \$30,994         \$30,358         19.2%         \$15,097         \$17,749         17.6%           Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -9.3%           Longford         \$5,880         \$6,107         3.9% <td< td=""><td></td><td></td><td></td><td></td><td>. ,</td><td></td><td></td></td<>					. ,					
Leon         \$29,004         \$29,177         0.6%         \$10,252         \$11,810         15.2%           Leonardville         \$29,864         \$28,989         -2.9%         \$5,357         \$6,588         23.0%           LeRoy         \$39,698         \$37,950         4.4%         \$6,512         \$8,542         31.2%           Linder         \$4,729,405         \$5,166,266         9.2%         \$627,288         \$642,905         2.5%           Lincoln Center         \$135,777         \$125,057         7.9%         \$28,570         \$56,024         96.1%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Linwood         \$25,474         \$30,358         19.2%         \$15,097         \$17,749         17,6%           Little River         \$30,994         \$30,075         -3.0%         \$7,369         \$9,183         24.6%           Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -0.3%           Longford         \$5,880         \$6,107         3.9%         \$675         \$1,421         110,6%           Lucas         \$0         \$2,511         \$1         \$169,029         \$179,84	*									
Leonardville         \$29,864         \$28,989         -2.9%         \$5,357         \$6,588         23.0%           LeRoy         \$39,698         \$37,950         -4.4%         \$6,512         \$8,542         31,2%           Liberal         \$4,729,405         \$5,166,266         9.2%         \$627,288         \$642,905         2.5%           Lincoln Center         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         96.1%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Lindsborg         \$48,976         \$30,358         19.2%         \$150,007         \$17,749         17.6%           Little River         \$30,994         \$30,075         3.0%										
LeRoy         \$39,698         \$37,950         -4.4%         \$6,512         \$8,542         31.2%           Liberal         \$4,729,405         \$5,166,266         9.2%         \$627,288         \$642,905         2.5%           Lincoln Center         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         96.1%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Linwood         \$25,474         \$30,358         19.2%         \$15,097         \$17,749         17.6%           Little River         \$30,994         \$30,075         -3.0%         \$7,369         \$9,183         24.6%           Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -0.3%           Logar         \$5,880         \$6,107         3.9%         \$675         \$1,421         \$10.6%           Louisburg         \$1,145,152         \$1,157,509         \$1.1%         \$169,029         \$179,844         6.4%           Luray         \$25,099         \$25,447         \$1.4%         \$3,511         \$4,514         28.6%           Luray         \$25,099         \$25,447         \$1.4%         \$3,511										
Liberal         \$4,729,405         \$5,166,266         9.2%         \$627,288         \$642,905         2.5%           Lincoln Center         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         96.1%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Linwood         \$25,474         \$30,358         19.2%         \$15,097         \$17,749         17.6%           Little River         \$30,994         \$30,075         -3.0%         \$7,369         \$9,183         24.6%           Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -0.3%           Longford         \$5,880         \$6,107         3.9%         \$675         \$1,421         110.6%           Louisburg         \$1,145,152         \$1,157,509         1.1%         \$169,029         \$179,844         6.4%           Lucas         \$0         \$2,561         n/a         \$0         \$201         #DIV/0!           Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyndo         \$181,522         \$194,927         7.4%         \$17,724         \$25										
Lincoln Center         \$135,777         \$125,057         -7.9%         \$28,570         \$56,024         96.1%           Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Linwood         \$25,474         \$30,358         19.2%         \$15,097         \$17,749         17.6%           Little River         \$30,994         \$30,075         -3.0%         \$7,369         \$9,183         24.6%           Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -0.3%           Longford         \$5,880         \$6,107         3.9%         \$675         \$1,421         \$110.6%           Louisburg         \$1,145,152         \$1,157,509         1.1%         \$169,029         \$179,844         6.4%           Lucas         \$0         \$2,561         n/a         \$0         \$201         #DIV/0!           Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         \$16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760										
Lindsborg         \$448,976         \$459,965         2.4%         \$74,678         \$81,827         9.6%           Linwood         \$25,474         \$30,358         19.2%         \$15,097         \$17,749         17.6%           Little River         \$30,994         \$30,075         -3.0%         \$7,369         \$9,183         24.6%           Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -0.3%           Longford         \$5,880         \$6,107         3.9%         \$675         \$1,421         \$10,6%           Louisburg         \$1,145,152         \$1,157,509         1.1%         \$169,029         \$179,844         6.4%           Lucas         \$0         \$2,561         n/a         \$0         \$201         #DIV/0!           Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyndon         \$181,522         \$194,927         7.4%         \$17,724         \$25,471         43.7%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,71										
Little River         \$30,994         \$30,075         -3.0%         \$7,369         \$9,183         24.6%           Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -0.3%           Longford         \$5,880         \$6,107         3.9%         \$675         \$1,421         110.6%           Louisburg         \$1,145,152         \$1,157,509         1.1%         \$169,029         \$179,844         6.4%           Lucas         \$0         \$2,561         n/a         \$0         \$201         #DIV/0!           Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyndon         \$181,522         \$194,927         7.4%         \$17,724         \$25,471         43.7%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,715,818         2.1%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Marjon         \$15,802         \$165,723         9.2%         \$22,216         \$24,	Lindsborg	\$448,976	\$459,965	2.4%		\$81,827	9.6%			
Logan         \$34,852         \$31,543         -9.5%         \$6,208         \$6,190         -0.3%           Longford         \$5,880         \$6,107         3.9%         \$675         \$1,421         \$10.6%           Louisburg         \$1,145,152         \$1,157,509         \$1.1%         \$169,029         \$179,844         6.4%           Lucas         \$0         \$2,561         n/a         \$0         \$201         #DIV/0!           Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyndon         \$181,522         \$194,927         7.4%         \$17,724         \$25,471         43.7%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,715,818         2.1%           Mankato         \$71,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Margiel         \$34,262         \$165,723         9.2%         \$22,216         \$24,	Linwood	\$25,474	\$30,358	19.2%	\$15,097	\$17,749	17.6%			
Longford         \$5,880         \$6,107         3.9%         \$675         \$1,421         \$110.6%           Louisburg         \$1,145,152         \$1,157,509         \$1.1%         \$169,029         \$179,844         6.4%           Lucas         \$0         \$2,561         n/a         \$0         \$201         #DIV/0!           Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyndon         \$181,522         \$194,927         7.4%         \$17,724         \$25,471         43.7%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,715,818         2.1%           Mankato         \$71,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Mapleton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marquette         \$34,262         \$34,326         0.2%         \$5,958         \$	Little River	\$30,994	\$30,075	-3.0%	\$7,369	\$9,183	24.6%			
Louisburg         \$1,145,152         \$1,157,509         1.1%         \$169,029         \$179,844         6.4%           Lucas         \$0         \$2,561         n/a         \$0         \$201         #DIV/0!           Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyndon         \$181,522         \$194,927         7.4%         \$17,724         \$25,471         43.7%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,715,818         2.1%           Mankato         \$77,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Mapleton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Marysville         \$1,333,158         \$1,353,409         1.5%         \$171,807	Logan		\$31,543							
Lucas         \$0         \$2,561         n/a         \$0         \$201         #DIV/0!           Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyndon         \$181,522         \$194,927         7.4%         \$17,724         \$25,471         43.7%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,715,818         2.1%           Mankato         \$77,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Marjeton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marquette         \$34,262         \$34,326         0.2%         \$22,216         \$24,084         8.4%           Maysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         <	· ·					* *				
Luray         \$25,099         \$25,447         1.4%         \$3,511         \$4,514         28.6%           Lyndon         \$181,522         \$194,927         7.4%         \$17,724         \$25,471         43.7%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,715,818         2.1%           Mankato         \$71,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Mapleton         \$22,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Maryette         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           McCune         \$14,126         \$14,188         0.4%         \$6,891	-									
Lyndon         \$181,522         \$194,927         7.4%         \$17,724         \$25,471         43.7%           Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$17,15,818         2.1%           Mankato         \$71,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Mapleton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Maryettle         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Mayetile         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           McCune         \$14,126         \$14,188         0.4%         \$6,891										
Lyons         \$347,575         \$344,179         -1.0%         \$48,141         \$56,030         16.4%           Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,715,818         2.1%           Mankato         \$71,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Mapleton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Marquette         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Maysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           McCune         \$14,126         \$14,188         0.4%         \$680         \$808         18.9%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399	•					* *				
Manhattan         \$16,218,517         \$16,381,813         1.0%         \$1,679,760         \$1,715,818         2.1%           Mankato         \$71,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Mapleton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Marquette         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Maysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           Mayfield         \$4,815         \$4,122         -14.4%         \$680         \$808         18.9%           McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,18	•									
Mankato         \$71,387         \$70,724         -0.9%         \$11,297         \$10,037         -11.2%           Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Mapleton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Marquette         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Marysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           Mayfield         \$4,815         \$4,122         -14.4%         \$680         \$808         18.9%           McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,186         \$433,965         8.7%	•									
Maple Hill         \$32,720         \$29,057         -11.2%         \$6,374         \$7,225         13.3%           Mapleton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Marquette         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Marysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           Mayfield         \$4,815         \$4,122         -14.4%         \$680         \$808         18.9%           McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,186         \$433,965         8.7%										
Mapleton         \$2,583         \$2,555         -1.1%         \$1,773         \$1,489         -16.0%           Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Marquette         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Marysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           Mayfield         \$4,815         \$4,122         -14.4%         \$680         \$808         18.9%           McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,186         \$433,965         8.7%										
Marion         \$151,802         \$165,723         9.2%         \$22,216         \$24,084         8.4%           Marquette         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Marysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           Mayfield         \$4,815         \$4,122         -14.4%         \$680         \$808         18.9%           McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,186         \$433,965         8.7%	•									
Marquette         \$34,262         \$34,326         0.2%         \$5,958         \$7,202         20.9%           Marysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           Mayfield         \$4,815         \$4,122         -14.4%         \$680         \$808         18.9%           McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,186         \$433,965         8.7%	•									
Marysville         \$1,333,158         \$1,353,409         1.5%         \$171,807         \$163,264         -5.0%           Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           Mayfield         \$4,815         \$4,122         -14.4%         \$680         \$808         18.9%           McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,186         \$433,965         8.7%										
Mayetta         \$22,613         \$15,270         -32.5%         \$9,373         \$7,300         -22.1%           Mayfield         \$4,815         \$4,122         -14.4%         \$680         \$808         18.9%           McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,186         \$433,965         8.7%	•									
McCune         \$14,126         \$14,188         0.4%         \$6,891         \$7,193         4.4%           McPherson         \$2,766,915         \$2,990,149         8.1%         \$399,186         \$433,965         8.7%	· · · · · · · · · · · · · · · · · · ·									
McPherson \$2,766,915 \$2,990,149 8.1% \$399,186 \$433,965 8.7%	•	\$4,815		-14.4%		\$808	18.9%			
		\$14,126	\$14,188		\$6,891	\$7,193				
Meade \$184,993 \$185,989 0.5% \$40,582 \$41,114 1.3%										
	Meade	\$184,993	\$185,989	0.5%	\$40,582	\$41,114	1.3%			

Kansas Department of Revenue

	Sales T	ax		Use	Tax	
County/City	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Medicine Lodge	\$250,761	\$239,937	-4.3%	\$30,996	\$35,772	15.4%
Melvern	\$26,397	\$24,411	-7.5%	\$5,290	\$4,826	-8.8%
Meriden	\$43,762	\$37,783	-13.7%	\$9,136	\$10,218	11.8%
Merriam	\$10,806,317	\$11,238,061	n/a	\$621,942	\$689,932	10.9%
Miltonvale	\$55,556	\$44,670	-19.6%	\$12,277	\$23,150	88.6%
Minneapolis	\$165,064	\$171,587	4.0%	\$25,278	\$29,604	17.1%
Minneola Mission	\$50,172 \$3,924,495	\$46,657 \$4,048,797	-7.0% 3.2%	\$12,589 \$1,003,310	\$13,549 \$1,175,740	7.6% 17.2%
Mission Hills	\$613,904	\$717,262	n/a	\$1,003,310	\$241,728	40.5%
Mission Woods	\$9,313	\$34,438	n/a	\$2,936	\$15,099	414.3%
Montezuma	\$0	\$16,482	n/a	\$0	\$4,506	#DIV/0!
Moran	\$22,450	\$36,153	61.0%	\$2,783	\$24,068	764.8%
Morland	\$9,371	\$9,112	-2.8%	\$1,875	\$2,640	40.8%
Moscow	\$32,847	\$33,480	1.9%	\$9,671	\$19,888	105.6%
Mound City	\$135,771	\$137,382	1.2%	\$18,216	\$17,259	-5.3%
Mound Valley	\$8,055	\$7,618	-5.4%	\$2,869	\$3,229	12.5%
Moundridge Mullinville	\$208,729	\$186,041	-10.9% 17.7%	\$55,035 \$7,608	\$42,027	-23.6% 9.2%
Mulvane	\$11,900 \$550,163	\$14,012 \$571,686	3.9%	\$7,608 \$115,940	\$8,308 \$123,123	9.2% 6.2%
Neodesha	\$558,267	\$612,095	9.6%	\$115,530	\$123,123 \$157,599	36.4%
Neosho Rapids	\$6,439	\$6,257	-2.8%	\$2,802	\$4,618	64.8%
Ness City	\$178,576	\$182,209	2.0%	\$22,510	\$32,089	42.6%
Nickerson	\$59,669	\$58,126	-2.6%	\$13,398	\$16,622	24.1%
Norton	\$555,043	\$562,037	1.3%	\$87,396	\$98,246	12.4%
Oak Hill	\$582	\$579	-0.6%	\$206	\$225	9.5%
Oakley	\$212,794	\$215,202	1.1%	\$23,204	\$21,584	-7.0%
Oberlin	\$270,028	\$291,693	8.0%	\$65,203	\$85,646	31.4%
Ogden Olathe	\$73,951 \$20,406,638	\$72,037	-2.6%	\$12,714 \$7,566,551	\$12,149 \$6,324,387	-4.4%
Olathe	\$39,406,638 \$22,340	\$39,271,931 \$24,416	-0.3% 9.3%	\$7,566,551 \$5,221	\$6,324,387 \$4,500	-16.4% -13.8%
Onaga	\$71,094	\$68,794	-3.2%	\$8,524	\$11,941	40.1%
Osage City	\$471,319	\$485,128	2.9%	\$57,542	\$53,150	-7.6%
Osawatomie	\$247,080	\$270,942	n/a	\$57,566	\$67,863	17.9%
Oskaloosa	\$140,279	\$148,176	5.6%	\$33,799	\$31,072	-8.1%
Oswego	\$224,727	\$218,153	-2.9%	\$50,009	\$53,839	7.7%
Ottawa	\$3,763,783	\$3,862,060	2.6%	\$567,785	\$627,150	10.5%
Overbrook	\$108,308	\$106,332	-1.8%	\$21,771	\$17,973	-17.4%
Overland Park	\$47,042,868	\$46,099,360	-2.0%	\$8,700,716	\$8,786,693	1.0%
Oxford Ozawkie	\$56,340 \$24,193	\$57,935 \$38,206	2.8% n/a	\$14,352 \$11,907	\$14,568 \$14,151	1.5% 18.8%
Palco	\$2,167	\$30,488	n/a	\$83	\$5,715	6808.4%
Paola	\$1,820,549	\$1,794,558	-1.4%	\$205,410	\$202,796	-1.3%
Parker	\$66,730	\$64,440	-3.4%	\$8,604	\$8,862	3.0%
Parsons	\$2,404,120	\$2,414,013	0.4%	\$319,654	\$351,886	10.1%
Paxico	\$11,722	\$10,210	-12.9%	\$3,141	\$3,418	8.8%
Peabody	\$62,082	\$58,685	-5.5%	\$15,997	\$18,114	13.2%
Perry	\$60,878	\$46,348	-23.9%	\$17,652	\$0	-100.0%
Phillipsburg	\$802,055	\$832,582	3.8%	\$122,328	\$115,283	-5.8%
Pittsburg Plainville	\$5,553,441 \$578,212	\$5,351,729 \$568,715	n/a -1.6%	\$1,053,604 \$56,722	\$825,277 \$61,382	-21.7% 8.2%
Pleasanton	\$161,248	\$174,254	8.1%	\$49,196	\$44,726	-9.1%
Pomona	\$143,199	\$143,271	0.0%	\$24,269	\$26,747	10.2%
Potwin	\$14,899	\$15,910	6.8%	\$5,266	\$4,467	-15.2%
Prairie Village	\$2,515,428	\$2,525,686	0.4%	\$692,666	\$731,707	5.6%
Pratt	\$1,062,517	\$1,145,862	7.8%	\$120,584	\$162,352	34.6%
Pretty Prairie				\$0	\$0	#DIV/0!
Princeton	\$12,596	\$11,886	-5.6%	\$1,812	\$1,653	-8.8%
Protection	\$92,723	\$79,245	-14.5%	\$15,596	\$12,751	-18.2%
Randolph	\$12,714 \$13,312	\$14,246 \$13,042	12.0%	\$4,529 \$1,700	\$4,538 \$1,370	0.2%
Ransom Richmond	\$13,312 \$17,428	\$13,042 \$9,787	-2.0% -43.8%	\$1,790 \$15,470	\$1,370 \$17,427	-23.5% 12.6%
Riley	\$17,428 \$59,458	\$9,787 \$62,134	-43.8% 4.5%	\$15,470 \$16,518	\$17,427 \$16,653	0.8%
Roeland Park	\$1,826,770	\$1,726,364	-5.5%	\$195,984	\$192,053	-2.0%
Rolla	\$46,829	\$40,354	-13.8%	\$22,002	\$31,026	41.0%
Rose Hill	\$230,001	\$228,453	-0.7%	\$70,235	\$66,324	-5.6%
Rossville	\$106,919	\$102,967	-3.7%	\$16,631	\$20,288	22.0%
Sabetha	\$463,919	\$456,683	-1.6%	\$77,712	\$78,404	0.9%
Saint John	\$103,231	\$113,940	10.4%	\$16,805	\$16,263	-3.2%

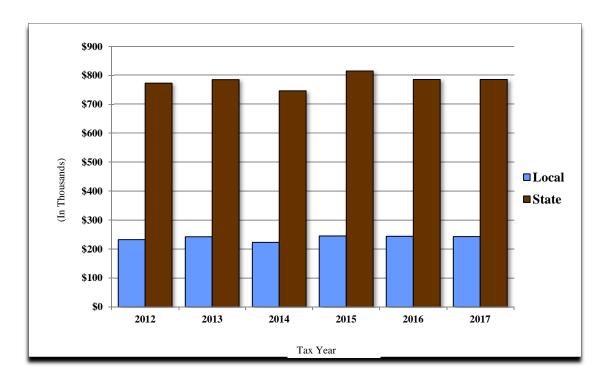
Kansas Department of Revenue

	Sales Tax Use Tax				Tax	
County/City	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Saint Marys	\$287,467	\$311,465	8.3%	\$43,768	\$51,128	16.8%
Saint Paul	\$61,186	\$59,937	-2.0%	\$13,381	\$12,271	-8.3%
Salina	\$13,391,215	\$13,174,470	-1.6%	\$1,205,372	\$1,243,974	3.2%
Satanta	\$80,408	\$76,684	-4.6%	\$29,828	\$32,377	8.5%
Scammon	\$16,344	\$15,233	-6.8%	\$23,111	\$19,602	-15.2%
Scott City	\$296,691	\$297,775	0.4%	\$50,041	\$49,176	-1.7%
Scranton	\$31,933	\$32,568	2.0%	\$5,024	\$7,275	44.8%
Sedan	\$140,300	\$148,823	6.1%	\$25,161	\$28,985	15.2%
Seneca	\$617,918	\$597,583	-3.3%	\$76,290	\$76,631	0.4%
Severy	\$15,529	\$12,942	-16.7%	\$3,405	\$3,869	13.6%
Shawnee	\$16,396,944	\$16,621,162	1.4%	\$3,018,392	\$3,000,286	-0.6%
Smith Center	\$272,720	\$284,471	4.3%	\$35,453	\$43,118	21.6%
South Hutchinson	\$270,552	\$287,178	6.1%	\$47,234	\$43,256	-8.4%
Spivey	\$17,424	\$21,618	24.1%	\$645	\$642	-0.6%
Spring Hill	\$978,694	\$1,011,590	3.4%	\$285,108	\$289,310	1.5%
Stafford	\$188,772	\$186,482	-1.2%	\$53,531	\$65,858	23.0%
Sterling	\$212,613	\$213,214	0.3%	\$87,382	\$70,884	-18.9%
Stockton	\$379,526	\$380,497	0.3%	\$53,261	\$72,258	35.7%
Strong City	\$43,611	\$45,249	3.8%	\$6,401	\$8,169	27.6%
Sublette	\$219,299	\$207,643	-5.3%	\$36,280	\$37,154	2.4%
Sylvia	\$0	\$1,932	n/a	\$0	\$613	#DIV/0!
Syracuse	\$214,611	\$211,987	-1.2%	\$34,918	\$35,260	1.0%
Thayer	\$47,601	\$50,750	6.6%	\$8,656	\$10,384	20.0%
Tipton	\$1,088	\$21,581	n/a	\$192	\$3,729	1841.5%
Tonganoxie	\$786,707	\$781,239	-0.7%	\$193,881	\$206,764	6.6%
Topeka	\$40,461,557	\$39,842,754	-1.5%	\$5,538,252	\$6,033,703	8.9%
Toronto	\$7,031	\$8,108	15.3%	\$1,691	\$1,571	-7.1%
Towanda	\$92,862	\$77,973	-16.0%	\$83,516	\$35,293	-57.7%
Troy	\$57,068	\$57,230	0.3%	\$24,417	\$31,283	28.1%
Udall	\$51,475	\$45,889	-10.9%	\$10,079	\$13,423	33.2%
Ulysses	\$1,327,995	\$1,303,031	-1.9%	\$332,441	\$374,784	12.7%
Uniontown	\$14,979	\$17,384	16.1%	\$3,791	\$5,346	41.0%
Utica	\$11,843	\$10,313	-12.9% -7.6%	\$2,231	\$2,112	-5.4% 13.0%
Valley Falls	\$215,295	\$198,993	-7.6% 0.9%	\$31,978	\$36,125	
Victoria Wakeeney	\$65,189 \$343,728	\$65,745 \$306,130	-10.9%	\$18,594 \$54,165	\$15,555 \$52,696	-16.3% -2.7%
Wakefield	\$53,194	\$500,130 \$51,529	-3.1%	\$10,927	\$10,727	-1.8%
Wamego	\$1,069,378	\$1,092,789	2.2%	\$207,645	\$289,528	39.4%
Washington	\$166,164	\$164,724	-0.9%	\$19,800	\$25,935	31.0%
Waterville	\$71,749	\$78,922	10.0%	\$10,946	\$13,031	19.0%
Wathena	\$119,678	\$112,366	-6.1%	\$58,450	\$74,351	27.2%
Waverly	Ψ117,070	Ψ11 <b>2</b> ,500	0.170	\$0	\$0	#DIV/0!
Weir	\$20,012	\$21,518	7.5%	\$10,415	\$12,465	19.7%
Wellington	\$2,163,392	\$2,302,690	6.4%	\$264,680	\$298,282	12.7%
Wellsville	\$153,026	\$155,522	1.6%	\$30,304	\$42,887	41.5%
Westmoreland	\$52,426	\$53,913	2.8%	\$9,346	\$12,460	33.3%
Westwood	\$407,800	\$550,314	n/a	\$46,077	\$81,320	76.5%
Westwood Hills	\$26,977	\$33,131	22.8%	\$11,701	\$14,227	21.6%
Whitewater	\$1,216	\$22,304	n/a	\$221	\$4,734	2041.8%
Willard	\$2,678	\$2,111	-21.2%	\$755	\$735	-2.7%
Williamsburg	\$16,911	\$18,069	6.8%	\$4,091	\$4,753	16.2%
Wilmore	\$2,885	\$5,288	83.3%	\$1,539	\$1,450	-5.8%
Wilson	\$59,805	\$55,734	-6.8%	\$9,710	\$11,301	16.4%
Winchester	\$0	\$1,038	n/a	\$0	\$115	#DIV/0!
Winfield	\$2,293,760	\$2,188,560	-4.6%	\$313,622	\$313,554	0.0%
Yates Center	\$301,599	\$307,919	2.1%	\$48,735	\$58,763	20.6%
Horsethief Reservior	\$2,148,978	\$2,179,077	1.4%	\$280,051	\$276,722	-1.2%
Statewide	\$977,952,435	\$982,437,120	0.5%	\$165,395,014	\$169,483,473	2.5%
Washburn U. (in Shawn	\$19,395,010	\$19,229,522	-0.9%	\$2,837,635	\$16,543,202	483.0%

#### Kansas Local and State Use Tax Reported on K-40

Kansans who buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas Use Tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' sales tax rate (state plus local) in effect where the item(s) will be used, stored or consumed.

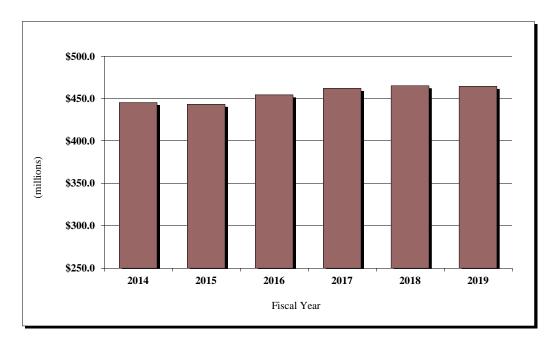
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



Tax <u>Year</u>	Number <u>Filers</u>	Amount Collected <u>Local Use Tax</u>	Amount Collected <u>State Use Tax</u>	Amount Collected Total	Percent Change
2012	22,075	\$232,444	\$773,229	\$1,005,673	-1.6%
2013	22,764	\$242,282	\$785,546	\$1,027,828	2.2%
2014	20,855	\$223,069	\$746,738	\$969,807	-5.6%
2015	20,082	\$245,103	\$815,076	\$1,060,179	9.3%
2016	19,714	\$243,665	\$785,770	\$1,029,435	-2.9%
2017	19,401	\$242,851	\$786,054	\$1,028,905	-0.1%

## **Motor Fuel Tax Gross Collections**

Motor Fuel Tax Gross Collections decreased by 0.2% compared to the prior fiscal year.



Fiscal <u>Year</u>	Gross Collections	Percent Change
2014	\$445,481,748	6.2%
2015	\$443,326,042	-0.5%
2016	\$454,541,649	2.5%
2017	\$462,115,871	1.7%
2018	\$465,235,307	0.7%
2019	\$464,448,938	-0.2%

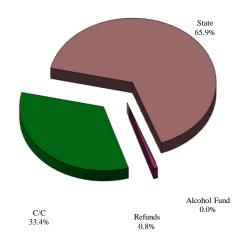
## **Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund**

Mo	tor l	Fuel	by	Fuel	Type
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, ,,	Fiscal Year 2018	Fiscal Year 2019	Percent Change
Regular and E-85	\$343,125,857	\$340,501,460	(0.8%)
Special (Diesel) Fuel	\$109,665,372	\$110,445,347	0.7%
LP Gas Fuel	\$2,002,464	\$2,041,020	1.9%
Interstate Motor Fuel	\$10,147,325	\$11,100,323	9.4%
Motor Carrier Trip Permits	<u>\$294,289</u>	<u>\$360,788</u>	22.6%
Total (Gross)	\$465,235,307	\$464,448,938	(0.2%)

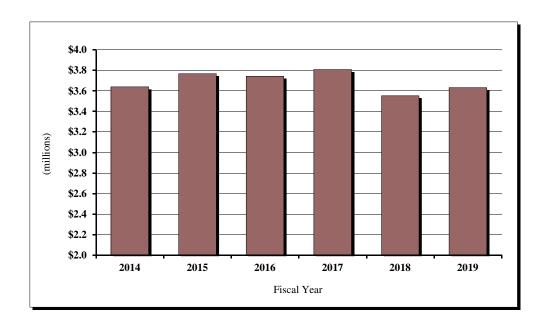
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$305,844,229
Special City/County Highway Fund	\$154,972,751
Alcohol Producers' Incentive Fund	\$0
Refund Fund	\$3,631,958
Total	\$464,448,938



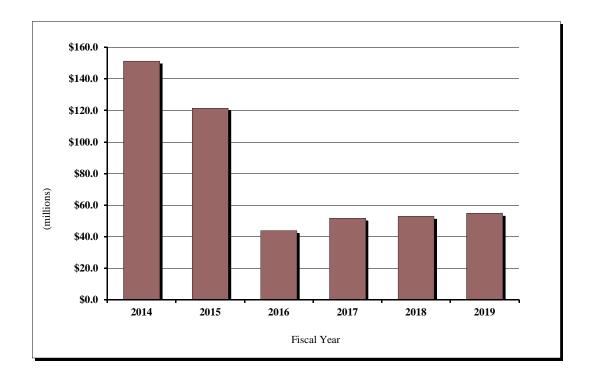
## **Motor Fuel Refund Amounts**

Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



Fiscal <u>Year</u>	Amount <u>Refunded</u>	Percent Change
2014	\$3,640,341	(14.5%)
2015	\$3,767,908	3.5%
2016	\$3,742,071	-0.7%
2017	\$3,808,017	1.8%
2018	\$3,552,733	-6.7%
2019	\$3,631,958	2.2%

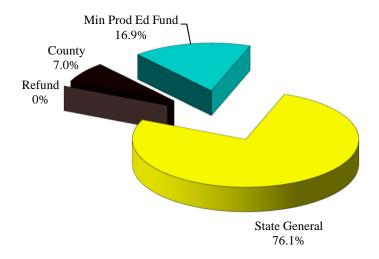
## **Gross (before Refunds) Mineral Tax Collections by Product**



Fiscal <u>Year</u>	<u>Oil</u>	Natural Gas	<u>Total</u>	Total Percent Change
2014	\$106,969,003	\$44,304,495	\$151,273,498	23.1%
2015	\$87,240,379	\$34,188,583	\$121,428,962	-19.7%
2016	\$32,512,447	\$11,258,427	\$43,770,874	-64.0%
2017	\$33,817,534	\$17,822,876	\$51,640,410	18.0%
2018	\$36,157,669	\$16,661,872	\$52,819,541	2.3%
2019	\$40,827,697	\$13,934,559	\$54,762,256	3.7%

## Mineral Tax Distributions by Product and Fund

Taxes on minerals are distributed first into a Refund Fund, then into the State General Fund and the Special County Mineral Tax Production Fund. Beginning in FY 2009, a portion of the SGF Severance Tax Receipts was earmarked for the Oil and Gas Valuation Depletion Trust Fund (OGVDTF). The first transfer to this fund was in October 2009. Effective FY 2017, the OGVDTF was abolished and the Mineral Production Education Fund (MPEF) was created. The fund is credited with 20% of mineral severance taxes collected during the previous fiscal year in counties with receipts in excess of \$100,000. The monies from the MPEF are then transferred twice annually to the State School District Finance Fund (SSDFF).



Mineral Tax Distribution to Funds, Fiscal Year 2019

			Special County	Mineral	
			Mineral Tax	Production	
Product	State General	Refund	Production	Education	
<u>Type</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
Oil	\$31,790,600	\$0	\$2,857,939		
Natural Gas	\$9,905,011	\$91	\$975,413		
Total	\$41,695,611	\$91	\$3,833,352	\$9,233,202	

Gross Total All Funds

\$54,762,256

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2018

Calendar Year 2018: January 2018 through December 2018

	Number		Number		Number
Rank County	<b>Barrels</b>	Rank County	<b>Barrels</b>	Rank County	<b>Barrels</b>
1 ELLIS	2,600,442	41 WICHITA	250,389	81 SHERMAN	16,163
2 HASKELL	2,495,492	42 ELLSWORTH	246,128	82 RILEY	15,466
3 FINNEY	1,809,488	43 ALLEN	239,758	83 BROWN	9,368
4 BARTON	1,692,039	44 MIAMI	229,873	84 JEFFERSON	9,341
5 RUSSELL	1,557,564	45 MEADE	222,729	85 GEARY	8,255
6 ROOKS	1,527,162	46 COFFEY	215,209	86 DICKINSON	6,380
7 NESS	1,521,949	47 RUSH	214,718	87 LABETTE	6,086
8 STAFFORD	1,018,844	48 DECATUR	213,132	88 JACKSON	4,080
9 GRAHAM	932,775	49 COMANCHE	208,214	89 CLAY	1,491
10 BARBER	793,477	50 CHAUTAUQUA	199,877	90 OSAGE	1,443
11 LOGAN	791,432	51 JOHNSON	188,430	91 ATCHISON	0
12 BUTLER	789,974	52 NORTON	181,549	92 CHEROKEE	0
13 TREGO	736,416	53 STANTON	166,917	93 CLOUD	0
14 HARPER	728,680	54 ANDERSON	163,687	94 DONIPHAN	0
15 LANE	684,470	55 CLARK	163,066	95 JEWELL	0
16 GOVE	664,040	56 EDWARDS	146,895	96 LINCOLN	0
17 RICE	620,671	57 FRANKLIN	140,292	97 MARSHALL	0
18 SCOTT	589,447	58 WALLACE	133,451	98 MITCHELL	0
19 RENO	539,604	59 MARION	132,070	99 OTTAWA	0
20 COWLEY	528,428	60 SEDGWICK	122,585	100 POTTAWATOMIE	0
21 WOODSON	504,885	61 OSBORNE	120,444	101 REPUBLIC	0
22 GRANT	439,741	62 GRAY	113,707	102 SHAWNEE	0
23 RAWLINS	413,039	63 WILSON	96,275	103 SMITH	0
24 HODGEMAN	409,234	64 HARVEY	95,661	104 WASHINGTON	0
25 KINGMAN	398,829	65 GREELEY	90,254	105 WYANDOTTE	0
26 SUMNER	388,308	66 LINN	82,521		
27 SEWARD	380,870	67 MONTGOMERY	81,617		
28 FORD	371,724	68 SALINE	65,405		
29 GREENWOOD	355,081	69 LYON	64,457		
30 THOMAS	354,280	70 BOURBON	57,686	TOTAL BARRELS OIL	34,706,151
31 PRATT	344,944	71 ELK	57,269		
32 KEARNY	336,122	72 MORRIS	45,688		
33 MCPHERSON	329,545	73 NEMAHA	41,841		
34 KIOWA	322,862	74 LEAVENWORTH	41,287	Counties producing	
35 CHEYENNE	294,121	75 DOUGLAS	38,050	over 1 million barrels	14,222,980
36 MORTON	290,522	76 CHASE	34,047	Percent Total	41.0%
37 SHERIDAN	280,433	77 NEOSHO	30,391		
38 STEVENS	269,081	78 WABAUNSEE	29,495		
39 PAWNEE	259,497	79 CRAWFORD	25,955		
40 PHILLIPS	253,098	80 HAMILTON	18,446		

#### Oil Production, Calendar Year 2018

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2018. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 2.6 million barrels, was the top producer. There were 8 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 14.2 million barrels was 39.5% of the statewide total production of 34.7 million barrels. Details of this map are contained in page 55 of this report.

Legend:



Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)

#35 294 Cheyen	ne I	#23 413 Rawlins	#48 213 Decatur	#52 182 Norton	#40 253 Phillips	Smith	Jewell	Republic	Washii	ngton Mar	#73 42 Shall Nemal	#83 9 Brow	n Doniph	r √V2 <sub>in</sub>
#81 16 Sherma		#30 354 homas	#37 280 Sheridan	#9 933 Graham	#6 1,527 Rooks	#61 120 Osborne	Mitchell	Cloud	#89 1 Clay	15 Riley	ottawatomie	4 Jackson	#84 #74 9 Leaver	
#58 133 Wallace	#1 79 Log	1	#16 664 Gove	#13 736 Trego	#1 2,600 Ellis	#5 1,558 Russell	Lincoln #42	Ottawa #68 65 Saline	#86 6 Dickin	#85 8 Geary #72	#78 °	Shawnee #90	#75 38 Douglas	#51 188 Johnson
#65 90 Greeley	#41 250 Wichita	#18 589 Scott	#15 684 Lane	#7 1,522 Ness	#47 215 Rush	#4 1,692 Barton	246 Ellsworth #17 621	#33 330 McPherson	#59 133 Mar	2 #76		1 Osage	#57 140 Franklin #54	#44 230 <u>Miami</u> #66
#80 18 Hamilton	#32 336 Kearny	#3 1,809 Finney		#24 409 Hodgeman	#39 259 Pawnee #56 147	#8 1,019 Stafford	#19 540 Reno	} #	64 06 rvey	Chas		#46 215 Coffey #21 505 Woodson	#43 240 Allen	#70 58
#53 167 Stanton	#22 440 Grant	#2 2,495 Haskell	#62 114 Gray	#28 372 Ford	#34 323 Kiowa	#31 345 Pratt	#25 399 Kingman	#60 123 Sedgy	3	#12 790 Butler	#71 57	#63 96 Wilson	#77 30 Neosho	Burbon #79 26 Crawford
#36 291 Morton	#38 269 Stevens	#27 381 Seward	#45 223 Meade	#55 163 Clark	#49 208 Comanche	#10 793 Barber	#14 729 Harper	#2 38 Sum	8	#20 528 Cowley	#50 200 Chautauqua	#67 82 Montgomer	#87 6 Labette	Cherokee

## Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2018

Calendar Year 2018: January, 2018 through December, 2018

2 GRANT       22,409,189       42 CHASE       73,323       82 LYON       0         3 KEARNY       19,185,562       43 WALLACE       49,217       83 MARSHALL       0         4 HARPER       17,170,829       44 JOHNSON       45,971       84 MITCHELL       0         5 BARBER       14,878,757       45 WICHITA       33,052       85 MORRIS       0         6 HASKELL       12,599,250       46 MIAMI       31,155       86 NEMAHA       0         7 MORTON       11,870,659       47 MCPHERSON       24,490       87 NORTON       0         8 FINNEY       11,549,436       48 NESS       24,161       88 OSAGE       0         9 STANTON       9,672,348       49 SEDGWICK       13,197       89 OSBORNE       0         10 SEWARD       9,111,401       50 COWLEY       2,683       90 OTTAWA       0         11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC </th <th>Rank County</th> <th>MCF</th> <th>Rank County</th> <th>MCF</th> <th>Rank County</th> <th>MCF</th>	Rank County	MCF	Rank County	MCF	Rank County	MCF
3 KEARNY       19,185,562       43 WALLACE       49,217       83 MARSHALL       0         4 HARPER       17,170,829       44 JOHNSON       45,971       84 MITCHELL       0         5 BARBER       14,878,757       45 WICHITA       33,052       85 MORRIS       0         6 HASKELL       12,599,250       46 MIAMI       31,155       86 NEMAHA       0         7 MORTON       11,870,659       47 MCPHERSON       24,490       87 NORTON       0         8 FINNEY       11,549,436       48 NESS       24,161       88 OSAGE       0         9 STANTON       9,672,348       49 SEDGWICK       13,197       89 OSBORNE       0         10 SEWARD       9,111,401       50 COWLEY       2,683       90 OTTAWA       0         11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       96 ROOKS	1 STEVENS	27,211,777	41 CHAUTAUQUA	98,628	81 LOGAN	0
4 HARPER       17,170,829       44 JOHNSON       45,971       84 MITCHELL       0         5 BARBER       14,878,757       45 WICHITA       33,052       85 MORRIS       0         6 HASKELL       12,599,250       46 MIAMI       31,155       86 NEMAHA       0         7 MORTON       11,870,659       47 MCPHERSON       24,490       87 NORTON       0         8 FINNEY       11,549,436       48 NESS       24,161       88 OSAGE       0         9 STANTON       9,672,348       49 SEDGWICK       13,197       89 OSBORNE       0         10 SEWARD       9,111,401       50 COWLEY       2,683       90 OTTAWA       0         11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       97 RUSSELL				,		
5 BARBER       14,878,757       45 WICHITA       33,052       85 MORRIS       0         6 HASKELL       12,599,250       46 MIAMI       31,155       86 NEMAHA       0         7 MORTON       11,870,659       47 MCPHERSON       24,490       87 NORTON       0         8 FINNEY       11,549,436       48 NESS       24,161       88 OSAGE       0         9 STANTON       9,672,348       49 SEDGWICK       13,197       89 OSBORNE       0         10 SEWARD       9,111,401       50 COWLEY       2,683       90 OTTAWA       0         11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
6 HASKELL       12,599,250       46 MIAMI       31,155       86 NEMAHA       0         7 MORTON       11,870,659       47 MCPHERSON       24,490       87 NORTON       0         8 FINNEY       11,549,436       48 NESS       24,161       88 OSAGE       0         9 STANTON       9,672,348       49 SEDGWICK       13,197       89 OSBORNE       0         10 SEWARD       9,111,401       50 COWLEY       2,683       90 OTTAWA       0         11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       99 SHAWNEE       0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
7 MORTON       11,870,659       47 MCPHERSON       24,490       87 NORTON       0         8 FINNEY       11,549,436       48 NESS       24,161       88 OSAGE       0         9 STANTON       9,672,348       49 SEDGWICK       13,197       89 OSBORNE       0         10 SEWARD       9,111,401       50 COWLEY       2,683       90 OTTAWA       0         11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       99 SHAWNEE       0						
8 FINNEY       11,549,436       48 NESS       24,161       88 OSAGE       0         9 STANTON       9,672,348       49 SEDGWICK       13,197       89 OSBORNE       0         10 SEWARD       9,111,401       50 COWLEY       2,683       90 OTTAWA       0         11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       99 SHAWNEE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0						
9 STANTON 9,672,348 49 SEDGWICK 13,197 89 OSBORNE 0 10 SEWARD 9,111,401 50 COWLEY 2,683 90 OTTAWA 0 11 NEOSHO 5,755,673 51 SHERIDAN 1,958 91 PHILLIPS 0 12 WILSON 5,326,578 52 WOODSON 615 92 POTTAWATOMIE 0 13 MONTGOMERY 4,886,060 53 ELK 524 93 RAWLINS 0 14 KINGMAN 4,752,773 54 ANDERSON 0 94 REPUBLIC 0 15 COMANCHE 3,552,114 55 ATCHISON 0 95 RILEY 0 16 MEADE 2,790,740 56 BOURBON 0 96 ROOKS 0 17 HAMILTON 2,718,482 57 BROWN 0 97 RUSSELL 0 18 LABETTE 2,355,845 58 BUTLER 0 98 SALINE 0 19 KIOWA 1,879,200 59 CHEROKEE 0 99 SHAWNEE 0						
10 SEWARD       9,111,401       50 COWLEY       2,683       90 OTTAWA       0         11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0						
11 NEOSHO       5,755,673       51 SHERIDAN       1,958       91 PHILLIPS       0         12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0						
12 WILSON       5,326,578       52 WOODSON       615       92 POTTAWATOMIE       0         13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0						
13 MONTGOMERY       4,886,060       53 ELK       524       93 RAWLINS       0         14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0						
14 KINGMAN       4,752,773       54 ANDERSON       0       94 REPUBLIC       0         15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0					92 POTTAWATOMIE	
15 COMANCHE       3,552,114       55 ATCHISON       0       95 RILEY       0         16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0						
16 MEADE       2,790,740       56 BOURBON       0       96 ROOKS       0         17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0	14 KINGMAN	4,752,773			94 REPUBLIC	
17 HAMILTON       2,718,482       57 BROWN       0       97 RUSSELL       0         18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0	15 COMANCHE	3,552,114	55 ATCHISON	0	95 RILEY	0
18 LABETTE       2,355,845       58 BUTLER       0       98 SALINE       0         19 KIOWA       1,879,200       59 CHEROKEE       0       99 SHAWNEE       0	16 MEADE	2,790,740	56 BOURBON	0	96 ROOKS	0
19 KIOWA 1,879,200 59 CHEROKEE 0 99 SHAWNEE 0	17 HAMILTON	2,718,482	57 BROWN	0	97 RUSSELL	0
	18 LABETTE	2,355,845	58 BUTLER	0	98 SALINE	0
	19 KIOWA	1,879,200	59 CHEROKEE	0	99 SHAWNEE	0
20 CHEYENNE 1,625,915 60 CLAY 0 100 SMITH 0	20 CHEYENNE	1,625,915		0	100 SMITH	0
21 CLARK 1,261,984 61 CLOUD 0 101 THOMAS 0	21 CLARK	1,261,984	61 CLOUD	0	101 THOMAS	0
22 FORD 1,188,111 62 COFFEY 0 102 TREGO 0	22 FORD	1,188,111	62 COFFEY	0	102 TREGO	0
23 SUMNER 1,141,068 63 CRAWFORD 0 103 WABAUNSEE 0	23 SUMNER	1,141,068	63 CRAWFORD	0	103 WABAUNSEE	0
24 RENO 1,102,071 64 DECATUR 0 104 WASHINGTON 0	24 RENO	1,102,071	64 DECATUR	0	104 WASHINGTON	0
25 SHERMAN 808,312 65 DICKINSON 0 105 WYANDOTTE 0	25 SHERMAN	808,312	65 DICKINSON	0	105 WYANDOTTE	0
26 EDWARDS 755,400 66 DONIPHAN 0	26 EDWARDS	755,400	66 DONIPHAN	0		
27 PRATT 568,621 67 DOUGLAS 0	27 PRATT	568,621	67 DOUGLAS	0		
28 HODGEMAN 505,415 68 ELLIS 0 <b>TOTAL MCF GAS 202,161,358</b>	28 HODGEMAN	505,415	68 ELLIS	0	TOTAL MCF GAS	202,161,358
29 GREELEY 503,472 69 FRANKLIN 0	29 GREELEY	503,472	69 FRANKLIN	0		
30 PAWNEE 501,233 70 GEARY 0	30 PAWNEE	501,233	70 GEARY	0		
31 GRAY 340,304 71 GOVE 0	31 GRAY	340,304	71 GOVE	0		
32 RUSH 310,483 72 GRAHAM 0	32 RUSH	310,483	72 GRAHAM	0		
33 STAFFORD 234,333 73 GREENWOOD 0 Counties producing	33 STAFFORD	234,333	73 GREENWOOD	0	Counties producing	
34 BARTON 220,724 74 JACKSON 0 over 10 million MCF 136,875,45	34 BARTON	220,724	74 JACKSON	0	over 10 million MCF	136,875,459
35 RICE 214,260 75 JEFFERSON 0 Percent Total 67.79	35 RICE	214,260	75 JEFFERSON	0	Percent Total	67.7%
36 SCOTT 190,710 76 JEWELL 0	36 SCOTT	190,710	76 JEWELL	0		
37 MARION 184,404 77 LANE 0	37 MARION	184,404	77 LANE	0		
38 HARVEY 176,022 78 LEAVENWORTH 0			78 LEAVENWORTH	0		
39 ALLEN 142,684 79 LINCOLN 0						
40 ELLSWORTH 110,185 80 LINN 0						

#### Gas Production, Calendar Year 2018

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2018.

Fifty-three of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 27.2 million MCF. There were 8 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 136.9 million MCF was 67.7 percent of the statewide total production of 202.2 million MCF. Details of this map are in contained in page 57 of this report.

Legend:



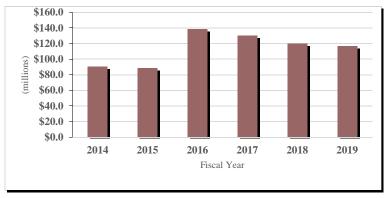
Counties Producing Over 10,000,000 MCF

Rank and MCF

#20 1,626 Cheyen	ı	Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washing	ton Mar	shall Nema	ha Brow	n Doniph	√√S <sub>in</sub>
#25 808 Sherma	n T	homas	#51 2 Sheridan	Graham	Rooks	Osborne	Mitchell	Cloud	Clay	Riley	ttawatomie	Jackson	Atchison Le	avenworth
#43 49 Wallace	Log	gan	Gove	Trego	Ellis	Russell	Lincoln #40	Ottawa	-	Geary		Shawnee	Douglas	#44 46 Johnson
#29 503 Greeley	#45 33 Wichita	#36 191 Scott	Lane	#48 24 Ness	#32 310 Rush	#34 221 Barton	#40 110 Ellsworth #35 214	Saline #47 24 McPherson	#37 184 Mario	Morris #42		Osage	Franklin	#46 31 <u>Miami</u>
#17 2,718 Hamilton	#3 19,186 Kearny	#8 11,549 Finney		#28 505 Hodgeman	#30   501   Pawnee   #26   755	#33 234 Stafford	#24 1,102	1	38 76 rvey	Cha		#52	Anderson #39 143	Linn
#9 9,672 Stanton	#2 22,409 Grant	#6 12,599 Haskell	#31 340 Gray	#22 1,188 Ford	Edwards #19 1,879 Kiowa	#27 569 Pratt	#14 4,753 Kingman	#49 13 Sedgy		Butler	Greenwood #53	#12 5,327 Wilson	#11 5,756 Neosho	Crawford
#7 11,871 Iorton	#1 27,212 Stevens	#10 9,111 Seward	#16 2,791 Meade	#21 1,262 Clark	#15 3,552 Comanche	#5 14,879 Barber	#4 17,171 Harper	#2. 1,14 Sum	<b>1</b> 1	#50 3 Cowley	Elk #41 99 Chautauqua	#13 4,886 Montgomer	#18 2,356 Labette	Cherokee

#### Cigarette Tax Collections to State General Fund after Refunds

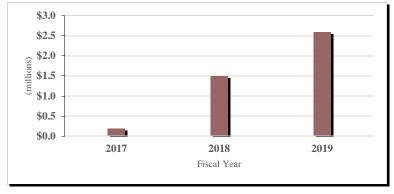
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from  $79\phi$  to \$1.29 per pack of 20; and from  $99\phi$  to \$1.61 per pack of 25.



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2014	\$90,611,583	-1.4%
2015	\$88,820,830	-2.0%
2016	\$138,511,828	55.9%
2017	\$130,078,744	-6.1%
2018	\$120,072,657	-7.7%
2019	\$116,693,299	-2.8%

#### **Electronic Cigarette Tax Collections to State General Fund after Refunds**

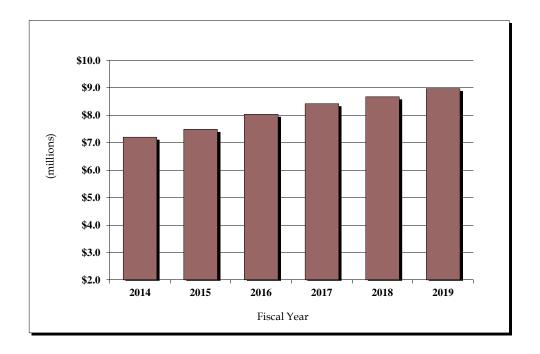
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1, 2017 and reduced the tax rate to \$0.05.



Fiscal	Amount	Percent
<u>Year</u>	<b>Collected</b>	<b>Change</b>
2017	\$194,093	NC
2018	\$1,497,969	NC
2019	\$2,592,795	73.1%

## **Tobacco Products Tax to State General Fund after Refunds**

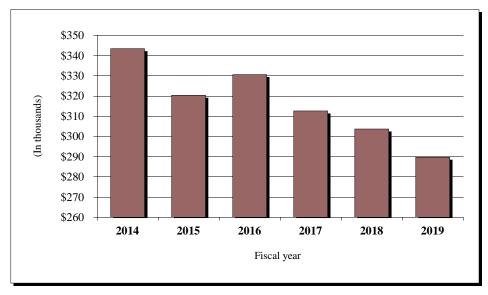
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent Change
2014	\$7,201,144	2.0%
2015	\$7,481,708	3.9%
2016	\$8,040,450	7.5%
2017	\$8,424,853	4.8%
2018	\$8,675,930	3.0%
2019	\$8,968,280	3.4%

## **Bingo Enforcement Tax Gross Collections**

The bingo enforcement tax was enacted in 1975. There have been a number of amendments to the regulation of the tax since its enactment. The most recent changes were made during the 2015 legislative session. In 2015, the bingo statutes were changed to the Charitable Gaming Act. There are three types of bingo enforcement tax that may be paid by the organization: Tax on disposable paper faces for Call Bingo games, tax on Instant Bingo tickets (pull-tabs), and tax on the sale of reusable bingo cards for Call Bingo games.

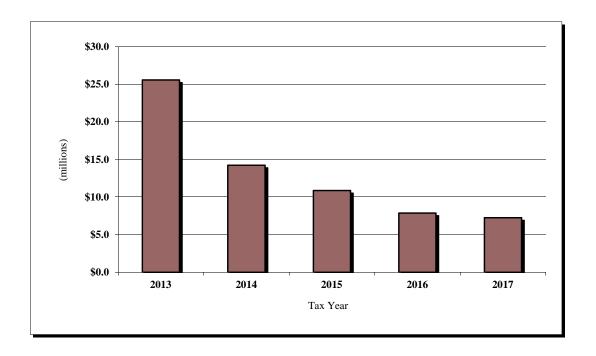


Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent Change
2014	\$343,431	-12.1%
2015	\$320,351	-6.7%
2016	\$330,638	3.2%
2017	\$312,635	-5.4%
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%

## **Food Sales Income Tax Credit**

Effective with Tax Year 2013, the food sales tax refund was repealed and replaced with an income tax credit for certain individuals who purchased food in Kansas.

Claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for each qualified exemption.

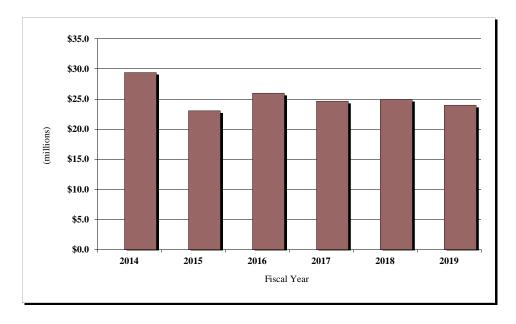


Tax Year	Number of Claims Allowed	Amount Paid	Percent <u>Change</u>
2013	118,189	\$25,580,320	-57.9%
2014	80,414	\$14,221,704	-44.4%
2015	83,952	\$10,866,548	-23.6%
2016	52,776	\$7,855,278	-27.7%
2017	52,866	\$7,252,993	-7.7%

#### **Homestead Property Tax Refunds**

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. (*Effective Tax Year 2013, renters will no longer qualify for this refund.*). In Tax Year 2017, the maximum refund was \$700 and the maximum household income was \$34,450. In Tax Year 2018, the maximum refund was \$700 and the maximum household income was \$35,000.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax Year 2017, the maximum household income was \$19,500. In Tax Year 2018, the maximum household income was \$19,800. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported year, the Kansas Department of Revenue issued \$7,229,437 in SAFE SENIOR refunds to 6,381 homeowners. This is reported as a portion of the total homestead refunds issued.



Fiscal <u>Year</u>	Number of Claims Allowed	Amount <u>Paid</u>	Percent Change
2014	86,082	\$29,414,518	-21.7%
2015	70,543	\$23,032,275	-21.7%
2016	76,202	\$25,968,021	12.7%
2017	79,737	\$24,650,622	-5.1%
2018	83,155	\$24,947,721	1.2%
2019	73,302	\$23,993,836	-3.8%

## Homestead Refunds by County - Tax Year 2017 Returns Processed in Calendar Year 2018

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
<del></del>									
Allen	\$243,262	\$322	\$13,132	\$17,530	\$924	47%	755	12,444	6% 50/
Anderson	\$133,878	\$367	\$14,287	\$18,443	\$1,141	43%	365	7,878	5%
Atchison Barber	\$185,630 \$61,205	\$341 \$311	\$13,704 \$12,637	\$18,766 \$18,490	\$1,073 \$915	40% 43%	545 197	16,193 4,472	3% 4%
Barton	\$61,295 \$331,565	\$308	\$13,637 \$13,754	\$18,490	\$1,315	42%	1,078	26,111	4%
Bourbon	\$242,628	\$331	\$12,763	\$17,604	\$1,012	46%	733	14,653	5%
Brown	\$107,252	\$308	\$11,352	\$18,105	\$819	45%	348	9,598	4%
Butler	\$595,238	\$345	\$13,527	\$19,475	\$1,566	38%	1,727	66,765	3%
Chase	\$45,587	\$374	\$13,121	\$19,194	\$1,138	41%	122	2,629	5%
Chautauqua	\$60,002	\$349	\$13,025	\$15,186	\$888	58%	172	3,309	5%
Cherokee	\$273,254	\$315	\$12,147	\$16,684	\$814	49%	867	20,015	4%
Cheyenne	\$60,079	\$412	\$12,948	\$18,021	\$998	44%	146	2,660	5%
Clark	\$28,497	\$365	\$11,718	\$17,631	\$993	49%	78	2,005	4%
Clay	\$110,983	\$327	\$12,638	\$18,905	\$1,194	40%	339	7,997	4%
Cloud Coffey	\$145,409 \$00,756	\$335 \$250	\$13,305	\$18,525	\$1,129	44%	434 363	8,729 8,233	5% 4%
Comanche	\$90,756 \$21,288	\$230	\$14,485 \$12,429	\$20,094 \$18,115	\$942 \$814	34% 44%	72	1,748	4%
Cowley	\$387,095	\$307	\$12,429	\$18,953	\$1,125	40%	1,262	35,218	4%
Crawford	\$392,156	\$292	\$11,369	\$17,845	\$949	46%	1,345	39,019	3%
Decatur	\$60,018	\$330	\$13,204	\$18,160	\$841	44%	182	2,871	6%
Dickinson	\$308,983	\$396	\$14,038	\$18,703	\$1,216	41%	780	18,717	4%
Doniphan	\$72,641	\$327	\$12,609	\$17,964	\$864	45%	222	7,682	3%
Douglas	\$662,893	\$380	\$13,090	\$20,502	\$1,940	33%	1,743	121,436	1%
Edwards	\$38,571	\$311	\$13,694	\$17,345	\$845	50%	124	2,849	4%
Elk	\$60,433	\$313	\$13,088	\$16,923	\$790	49%	193	2,508	8%
Ellis	\$284,975	\$351	\$13,504	\$19,871	\$1,577	38%	813	28,710	3%
Ellsworth	\$80,070	\$304	\$12,017	\$18,904	\$1,011	40%	263	6,196	4%
Finney Ford	\$278,529 \$155,413	\$399 \$338	\$13,097 \$13,093	\$19,128 \$19,348	\$1,953 \$1,507	39% 39%	698 460	36,611 33,888	2% 1%
Franklin	\$337,653	\$336 \$395	\$13,093 \$14,444	\$19,348 \$18,821	\$1,307	42%	855	25,631	3%
Geary	\$218,654	\$393	\$11,121	\$19,628	\$1,946	38%	557	32,594	2%
Gove	\$38,526	\$299	\$12,837	\$18,898	\$1,098	41%	129	2,612	5%
Graham	\$52,516	\$320	\$13,776	\$17,817	\$1,187	48%	164	2,492	7%
Grant	\$42,563	\$264	\$14,604	\$19,963	\$1,138	35%	161	7,336	2%
Gray	\$44,192	\$362	\$15,639	\$18,426	\$1,573	44%	122	6,033	2%
Greeley	\$17,384	\$341	\$13,444	\$19,208	\$1,004	41%	51	1,227	4%
Greenwood	\$98,190	\$274	\$13,888	\$17,975	\$837	45%	358	6,055	6%
Hamilton	\$19,640	\$312	\$10,346	\$19,999	\$1,235	37%	63	2,607	2%
Harper	\$83,379	\$322	\$14,360	\$17,937	\$1,027	45%	259	5,506	5%
Harvey	\$332,728	\$315 \$463	\$14,198	\$20,474 \$16,878	\$1,632 \$1,585	34% 49%	1,056	34,210	3%
Haskell Hodgeman	\$37,962 \$12,863	\$238	\$10,608 \$15,499	\$20,344	\$1,585 \$1,118	37%	82 54	3,997 1,818	2% 3%
Jackson	\$169,831	\$327	\$13,261	\$19,077	\$1,349	39%	520	13,280	4%
Jefferson	\$228,673	\$365	\$12,325	\$19,712	\$1,722	35%	627	18,975	3%
Jewell	\$49,117	\$270	\$13,153	\$17,873	\$699	46%	182	2,841	6%
Johnson	\$2,652,549	\$377	\$13,466	\$20,776	\$2,231	33%	7,045	597,555	1%
Kearny	\$29,860	\$336	\$11,097	\$19,633	\$1,426	39%	89	3,943	2%
Kingman	\$101,184	\$342	\$13,301	\$18,310	\$1,223	41%	296	7,310	4%
Kiowa	\$29,476	\$409	\$12,759	\$18,853	\$1,092	41%	72	2,516	3%
Labette	\$346,216	\$319	\$12,352	\$17,806	\$1,004	44%	1,087	19,964	5%
Lane	\$23,634	\$348	\$13,158	\$18,806	\$1,408	44%	1 409	1,560	4%
Leavenworth Lincoln	\$488,408 \$44,255	\$347 \$239	\$11,928 \$12,439	\$19,892 \$19,799	\$1,520 \$1,002	38% 37%	1,408 185	81,352 3,023	2% 6%
Linn	\$156,579	\$239 \$308	\$12,439 \$14,047	\$19,799 \$17,880	\$1,002	37% 44%	508	5,025 9,750	5%
Logan	\$40,573	\$308	\$11,978	\$17,000	\$1,420	38%	129	2,844	5%
Lyon	\$279,863	\$310	\$13,969	\$19,613	\$1,255	39%	903	33,406	3%
Marion	\$198,451	\$328	\$14,141	\$18,968	\$1,251	41%	605	11,950	5%
Marshall	\$154,171	\$295	\$12,124	\$19,091	\$1,012	40%	522	9,722	5%
McPherson	\$285,391	\$325	\$15,147	\$20,756	\$1,548	34%	878	28,537	3%
Meade	\$32,009	\$323	\$13,379	\$18,887	\$1,145	44%	99	4,146	2%
Miami	\$277,107	\$371	\$13,426	\$19,722	\$1,985	38%	746	33,680	2%
Mitchell	\$78,177	\$315	\$11,952	\$19,200	\$1,293	41%	248	6,150	4%

## Homestead Refunds by County - Tax Year 2017 Returns Processed in Calendar Year 2018

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Montgomery	\$495,161	\$337	\$12,830	\$16,963	\$985	49%	1,469	32,120	5%
Morris	\$83,739	\$335	\$13,008	\$18,426	\$1,249	44%	250	5,521	5%
Morton	\$20,923	\$283	\$12,647	\$20,815	\$1,512	34%	74	2,667	3%
Nemaha	\$98,386	\$285	\$14,090	\$19,606	\$1,299	37%	345	10,155	3%
Neosho	\$271,132	\$319	\$12,591	\$18,110	\$978	43%	850	15,951	5%
Ness	\$36,827	\$261	\$15,556	\$21,013	\$1,208	34%	141	2,840	5%
Norton	\$55,647	\$348	\$13,089	\$17,817	\$794	43%	160	5,430	3%
Osage	\$235,829	\$344	\$13,128	\$18,541	\$1,296	42%	686	15,941	4%
Osborne	\$61,227	\$321	\$10,534	\$16,845	\$852	51%	191	3,475	5%
Ottawa	\$75,763	\$335	\$13,432	\$19,075	\$1,427	40%	226	5,802	4%
Pawnee	\$67,429	\$285	\$14,086	\$19,436	\$1,197	40%	237	6,562	4%
Phillips	\$90,669	\$287	\$12,987	\$18,570	\$1,012	43%	316	5,317	6%
Pottawatomie	\$174,461	\$314	\$13,316	\$19,446	\$1,176	40%	556	24,277	2%
Pratt	\$121,706	\$324	\$12,958	\$19,191	\$1,219	42%	376	9,378	4%
Rawlins	\$21,540	\$269	\$12,915	\$18,955	\$1,033	44%	80	2,508	3%
Reno	\$828,084	\$341	\$13,734	\$18,972	\$1,349	40%	2,429	62,342	4%
Republic	\$78,850	\$265	\$11,249	\$18,203	\$879	44%	298	4,664	6%
Rice	\$119,964	\$311	\$12,674	\$17,565	\$1,017	47%	386	9,531	4%
Riley	\$245,191	\$342	\$12,104	\$20,423	\$1,852	35%	716	73,703	1%
Rooks	\$78,864	\$338	\$12,351	\$18,204	\$1,047	46%	233	5,013	5%
Rush	\$61,460	\$307	\$13,136	\$18,090	\$919	44%	200	3,093	6%
Russell	\$105,429	\$324	\$13,338	\$18,126	\$1,098	45%	325	6,907	5%
Saline	\$622,294	\$335	\$13,720	\$19,741	\$1,281	36%	1,857	54,401	3%
Scott	\$52,127	\$357	\$14,439	\$19,017	\$1,376	41%	146	4,897	3%
Sedgwick	\$3,854,638	\$308	\$12,464	\$19,119	\$1,235	40%	12,502	513,607	2%
Seward	\$169,185	\$399	\$11,937	\$19,507	\$1,638	37%	424	21,780	2%
Shawnee	\$1,486,277	\$299	\$12,230	\$19,931	\$1,369	36%	4,968	177,499	3%
Sheridan	\$32,886	\$401	\$13,127	\$18,222	\$1,188	40%	82	2,533	3%
Sherman	\$88,969	\$382	\$11,501	\$17,172	\$1,079	50%	233	5,899	4%
Smith	\$73,109	\$277	\$11,672	\$18,798	\$821	43%	264	3,603	7%
Stafford	\$54,760	\$281	\$11,924	\$18,661	\$910	44%	195	4,178	5%
Stanton	\$16,012	\$327	\$13,790	\$19,654	\$1,238	37%	49	1,987	2%
Stevens	\$26,065	\$303	\$12,799	\$21,575	\$1,434	30%	86	5,559	2%
Sumner	\$227,658	\$293	\$13,668	\$19,220	\$1,147	40%	777	22,996	3%
Thomas	\$84,662	\$370	\$11,154	\$13,723	\$1,558	44%	229	7,711	3%
Trego	\$39,825	\$271	\$12,023	\$20,212	\$1,174	37%	147	2,793	5%
Wabaunsee	\$73,168	\$318	\$13,870	\$20,029	\$1,463	36%	230	6,899	3%
Wallace	\$18,158	\$336	\$12,003	\$19,592	\$1,381	40%	54	1,503	4%
Washington	\$96,780	\$301	\$12,003	\$19,392	\$996	46%	321	5,420	6%
Wichita	\$27,772	\$448	\$16,743	\$17,134	\$1,065	46%	62	2,105	3%
Wilson	\$165,251	\$322	\$13,290	\$17,134	\$834	48%	513	8,665	6%
Woodson	\$73,081	\$322	\$13,290	\$17,476	\$851	49%	222	3,183	7%
Wyandotte	\$1,520,884	\$376	\$11,468	\$18,186	\$1,273	44%	4,044	165,324	2%
indicator	\$125,630	\$378	\$9,203	\$16,380	\$1,157	43%	332	-	-
Statewide	\$24,877,626	\$332	\$12,902	\$19,132	\$1,362	40%	74,835	2,911,505	3%

## Audit Services Assessments by Tax Type

Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

			l Year 2017	Fisca	l Year 2018	Fiscal Year 2019		
Tax Type		Number	<b>Amount</b>	Number	Amount	Number	Amount	
Corporate Income	Assessments	44	\$41,409,564	43	\$49,336,293	30	\$15,829,237	
	Refunds	*	*	*	*	0	\$0	
	Total - Net	*	*	*	*	30	\$15,829,237	
Individual Income	Assessments	35	\$4,237,175	5	\$23,822	32	\$778,618	
	Refunds	0	\$0	0	\$0	0	\$0	
	Total - Net	35	\$4,237,175	5	\$23,822	32	\$778,618	
Retailers' Sales	Assessments	1075	\$54,259,200	1197	\$30,750,704	945	\$14,490,465	
	Refunds	754	(\$16,975,930)	894	(\$12,367,306)	810	(\$20,945,877)	
	Total - Net	1829	\$37,283,270	2091	\$18,383,398	1755	(\$6,455,412)	
Retailers' Use	Assessments	55	\$4,490,745	70	\$2,272,980	73	\$6,396,042	
	Refunds	157	(\$4,269,452)	138	(\$7,032,886)	144	(\$10,219,856)	
	Total - Net	212	\$221,293	208	(\$4,759,906)	217	(\$3,823,814)	
Consumers' Use	Assessments	810	\$32,958,510	750	\$14,329,213	497	\$4,760,090	
	Refunds	109	(\$2,173,516)	129	(\$2,397,505)	136	(\$3,811,883)	
	Total - Net	919	\$30,784,994	879	\$11,931,708	633	\$948,207	
Retail Liquor Excise	Assessments	20	1,352,909	16	\$552,528	*	*	
	Refunds	0	\$0	0	\$0	*	*	
	Total - Net	20	\$1,352,909	16	\$552,528	22	\$1,354,867	
Liquor Enforcement	Assessments	13	\$695,704	*	*	14	\$520,682	
	Refunds	0	\$0	*	*	0	\$0	
	Total - Net	13	\$695,704	*	*	14	\$520,862	
Interstate & IFTA Motor Fuel	Assessments	176	\$460,041	116	\$224,910	182	\$367,203	
	Refunds	15	(\$15,991)	9	(\$7,428)	5	(\$6,604)	
	Total - Net	191	\$444,050	125	\$217,482	187	\$360,599	
Withholding	Assessments	29	\$1,466,915	5	\$265,525	*	*	
	Refunds	0	\$0	0		*	*	
	Total - Net	29	\$1,466,915	5	\$265,525	*	*	
Other Taxes	Assessments	*	*	*	*	*	*	
	Refunds	*	*	*	*	*	*	
	Total - Net	107	\$47,514,679	118	\$51,955,430	31	\$104,884	
TOTALS	Assessments	2314	\$148,987,498	2268	\$100,463,988	1825	\$44,607,503	
	Refunds	1041	(\$24,986,509)	1174	(\$21,917,823)	1096	(\$34,989,635)	
	Total - Net	3355	\$124,000,989	3442	\$78,546,165	2921	\$9,617,868	
		1						

<sup>\*</sup> Confidential due to number of filers. Confidential data is included in "Other Taxes."

#### Audit Services Cash Collections by Tax Type

Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

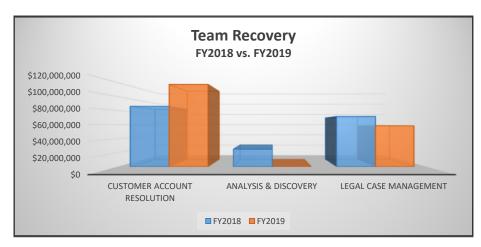
			l Year 2017	Fisca	l Year 2018	Fiscal Year 2019		
Tax Type		Number	Amount	Number	Amount	Number	Amount	
Corporate Income	Amount Collected	42	\$5,709,356	68	\$10,262,349	56	\$7,134,331	
-	Refunds	*	*	*	*	*	*	
	Total - Net	*	*	*	*	*	*	
Retailers' Sales	Amount Collected	871	\$8,782,085	1,300	\$15,711,906	1,143	\$15,336,389	
	Refunds	706	(\$13,147,658)	919	(\$21,067,430)	880	(\$17,628,225)	
	Total - Net	1,577	(\$4,365,573)	2,219	(\$5,355,524)	2,023	(\$2,291,836)	
Retailers' Use	Amount Collected	49	\$2,194,576	73	\$1,867,641	80	\$5,728,264	
	Refunds	162	(\$4,361,405)	153	(\$7,330,418)	157	(\$11,539,908)	
	Total - Net	211	(\$2,166,829)	226	(\$5,462,777)	237	(\$5,811,644)	
Consumers' Use	Amount Collected	631	\$3,597,752	951	\$4,548,137	670	\$6,002,109	
	Refunds	126	(\$4,116,882)	123	(\$2,086,911)	139	(\$5,026,481)	
	Total - Net	757	(\$519,130)	1,074	\$2,461,226	809	\$975,628	
Retail Liquor Excise	Amount Collected	10	\$118,087	29	\$281,769	63	\$492,041	
	Refunds	0	\$0	0	\$0	*	*	
	Total - Net	10	\$118,087	29	\$281,769	*	*	
Liquor Enforcement	Amount Collected	13	\$225,417	15	\$612,137	20	\$376,747	
	Refunds	*	*	0	\$0	0	\$0	
	Total - Net	*	*	15	\$612,137	20	\$376,747	
Interstate & IFTA Motor Fuel	Amount Collected	179	\$292,952	103	\$86,849	158	\$299,320	
	Refunds	16	(\$16,406)	10	(\$6,883)	5	(\$1,608)	
	Total - Net	195	\$276,546	113	\$79,966	163	\$297,712	
Individual Income Tax	Amount Collected	65	\$1,230,241	145	\$581,611	123	\$570,295	
	Refunds	0	\$0	0	\$0	0	\$0	
	Total - Net	61	\$1,230,241	145	\$581,611	123	\$570,295	
Withholding	Amount Collected	27	\$123,054	54	\$167,174	49	\$121,697	
	Refunds	0	\$0	0	\$0	0	\$0	
	Total - Net	27	\$123,054	54	\$167,174	49	\$121,697	
Other Taxes	Amount Collected	*	*	*	*	*	*	
	Refunds	*	*	*	*	*	*	
	Total - Net	121	\$9,099,436	131	\$11,289,844	186	\$7,126,655	
TOTALS	Amount Collected	1947	\$25,787,472	2799	\$36,093,690	2424	\$36,655,093	
	Refunds	1016	(\$21,991,640)	1209	(\$31,438,264)	1186	(\$34,316,587)	
	Total - Net	2,963	\$3,795,832	4,008	\$4,655,426	3,610	\$2,338,506	

<sup>\*</sup> Confidential due to number of filers. Confidential data is included in "Other Taxes."

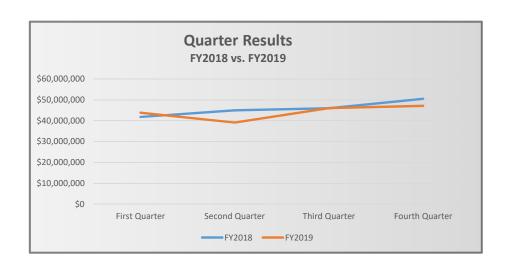
#### **Revenue Recovery Bureau - Taxation**

Revenue Recovery Bureau - Taxation										
Report Ending Date June 30, 2019										
A	Accounts Receivable Recovery									
	FY2018 vs FY201	9 Results								
FY2018 FY2019 +/- \$ +/ (-) %										
Cummulative Totals	\$182,980,929	\$175,823,315	-\$7,157,614	-3.91						
Individual Teams	FY2018	FY2019								
Customer Account Resolution	\$86,209,178	\$117,468,609	\$31,259,431	36.26						
Analysis & Discovery	\$24,992,418	\$0	-\$24,992,418	-100.00						
Legal Case Management	\$71,779,333	\$58,354,706	-\$13,424,627	-18.70						

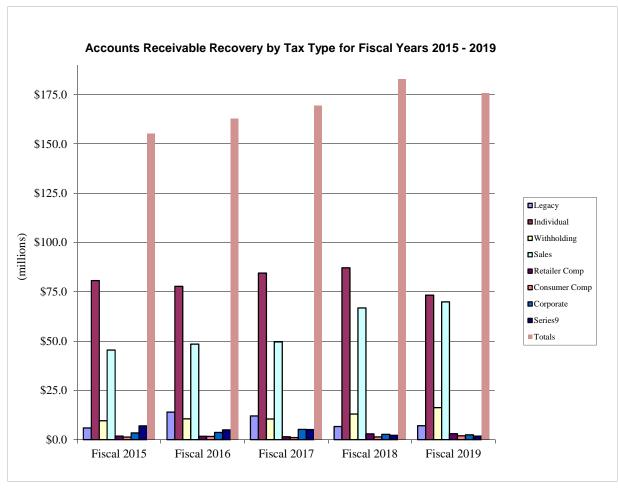
Analysis & Discovery totals of \$17,897,361 were removed from the Accounts Receivable Recovery totals.



QUARTER BREAKDOWNS							
FY2018 vs FY2019 Results							
	FY2018	FY2019	+/- \$	+/- %			
First Quarter	\$41,724,534	\$43,794,199	\$2,069,665	4.96			
Second Quarter	\$44,953,803	\$39,039,687	-\$5,914,116	-13.16			
Third Quarter	\$45,895,904	\$45,954,739	\$58,835	0.13			
Fourth Quarter	\$50,406,688	\$47,034,690	-\$3,371,998	-6.69			
Totals	\$182,980,929	\$175,823,315	-\$7,157,614	-3.91			



### Revenue Recovery Bureau Accounts Receivable Recovery by Tax Type



Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

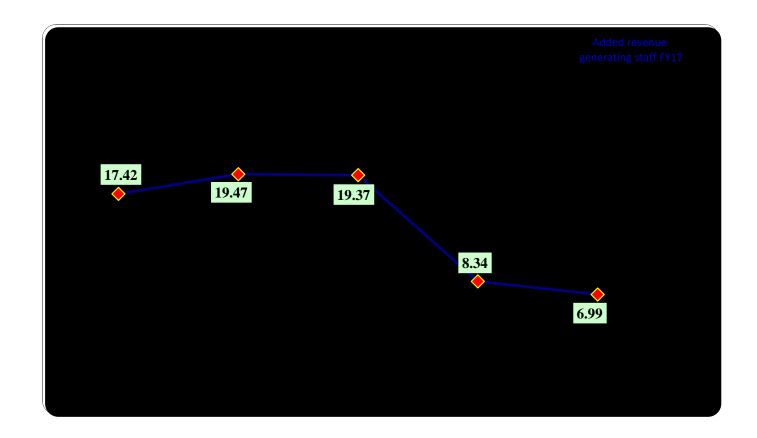
Figures are in Millions								
	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019			
Legacy	\$5.9	\$14.0	\$12.0	\$6.7	\$7.1			
Individual	\$80.7	\$77.8	\$84.5	\$87.2	\$73.3			
Withholding	\$9.6	\$10.6	\$10.5	\$13.0	\$16.2			
Sales	\$45.5	\$48.5	\$49.6	\$66.8	\$69.9			
Retailer Comp	\$1.8	\$1.7	\$1.5	\$2.9	\$3.1			
Consumer Comp	\$1.3	\$1.6	\$1.1	\$1.4	\$1.9			
Corporate	\$3.4	\$3.7	\$5.2	\$2.7	\$2.5			
Other	\$7.0	\$5.0	\$5.1	\$2.2	\$1.8			
Totals	\$155.2	\$162.9	\$169.5	\$182.9	\$175.8			

## Kansas Department of Revenue Division of Taxation Revenue Recovery Bureau Program Return on Investment (ROI)

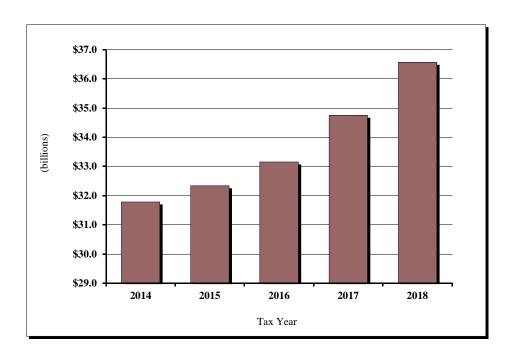
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Invested Salaries (inc. Fringe Be \$	\$ 8,671,782	\$ 8,057,260	\$ 8,446,469	\$ 7,278,399	\$ 7,106,938
Operating Expenses	\$ 240,753	\$ 309,045	\$ 305,798	\$ 14,659,747	\$ 18,057,617
Total Program Investment	\$ 8,912,535	\$ 8,366,305	\$ 8,752,267	\$ 21,938,146	\$ 25,164,555
Fiscal Year AR Recovery/Disco	\$ 155,295,420	\$ 162,883,833	\$ 169,521,243	\$ 182,980,929	\$ 175,823,315
ROI Dollars	\$ 146,382,885	\$ 154,517,528	\$ 160,768,976	\$ 161,042,783	\$ 150,658,760
ROI Ratio	17.42	19.47	19.37	8.34*	6.99

<sup>\*</sup> FY2018 and FY 2019 ROI Ratio substantially dropped due to changes in our budget system that more accurately reflects total costs associated with a program and new costs associated with the implementation of an upgrade to our AR Management

- 1 Includes actual salaries with benefits and temp workers.
- 2 For every \$1 invested to operate Compliance Enforcement, we returned \$8.34 to the State coffers.



## **Statewide Assessed Property Values**

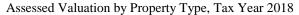


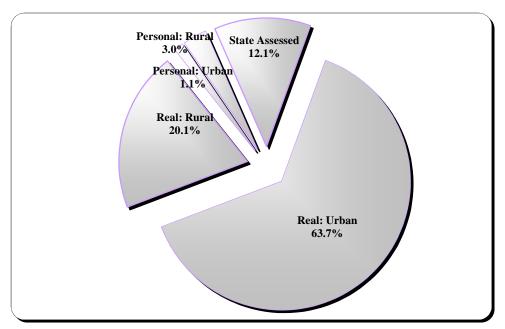
## Assessed Valuation by Tax Year

Tax <u>Year</u>	Assessed <u>Valuation</u>	Percent Change		
2014	\$31,783,979,224	2.5%		
2015	\$32,335,680,959	1.7%		
2016	\$33,156,182,683	2.5%		
2017	\$34,754,264,886	4.8%		
2018	\$36,566,026,406	5.2%		

### Assessed Valuation by Property Type, Tax Years 2017 and 2018

Assessed value is the value on which the tax burden to support local government services, special assessments and public schools is allocated among property owners. Appraised value X assessment % = assessed value. Personal property is every tangible thing that is the subject of ownership, not forming part or parcel of real property. Real property is land and all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto, except as otherwise specifically provided.





Property Type	Assessed Valuation <u>Tax Year 2017</u>	Assessed Valuation <u>Tax Year 2018</u>	Percent Change	2018 Percent <u>Total</u>
Locally Assessed:				
Real: Urban	\$22,140,434,274	\$23,282,839,289	5.2%	63.7%
Real: Rural	\$6,943,462,392	\$7,346,084,976	5.8%	20.1%
Personal: Urban	\$443,908,751	\$416,772,273	-6.1%	1.1%
Personal: Rural	\$1,044,605,113	\$1,081,319,128	3.5%	3.0%
State Assessed	<u>\$4,181,854,356</u>	\$4,439,010,740	6.1%	12.1%
Total	\$34,754,264,886	\$36,566,026,406	5.2%	100.0%

# **Statewide Assessed Property Values**

Tax Year Statewide Assessed Property Values

		2017	2017	2018	2018
		Assessed	Percent	Assessed	Percent
Property Category		<u>Valuation</u>	<u>Total</u>	<u>Valuation</u>	<u>Total</u>
State-Assessed		\$4,181,854,356	12.0%	\$4,439,010,740	12.1%
County-Assessed Real		\$29,083,896,666	83.7%	\$30,628,924,265	83.8%
County-Assessed Personal		\$1,488,513,864	<u>4.3%</u>	\$1,498,091,401	<u>4.1%</u>
	Total	\$34,754,264,886	100.0%	\$36,566,026,406	100.0%

# Tax Year State-Assessed Property

		2017	2017	2018	2018
		Assessed	Percent	Assessed	Percent
Property Category		<u>Valuation</u>	<u>Total</u>	<u>Valuation</u>	<u>Total</u>
Telephone		\$175,923,736	4.2%	\$151,930,099	3.4%
Water Plants		\$4,512,090	0.1%	\$4,416,720	0.1%
Electric Power Companies		\$2,176,272,574	52.0%	\$2,303,566,221	51.9%
Pipeline Companies		\$1,312,353,103	31.4%	\$1,355,609,213	30.5%
Stored Gas Companies		\$40,636,612	1.0%	\$39,343,668	0.9%
Railroad Companies		<u>\$472,156,241</u>	11.3%	<u>\$584,144,819</u>	13.2%
	Total	\$4,181,854,356	100.0%	\$4,439,010,740	100.0%

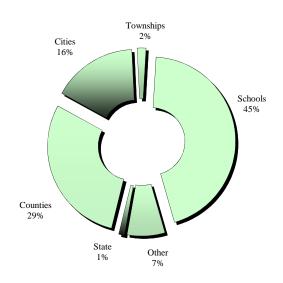
# Real and Personal Property Taxes Levied, Except Motor Vehicle Property Tax

Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value. used for the State Institutional and Educational Building Funds.

General Property Taxes by Local and State and Tax Year, in millions								
					Change			
	Tax Years	Local Total	State Total	*Total	of Total			
	2013	\$4,059.5	\$46.3	\$4,105.8	1.8%			
	2014	\$4,124.2	\$47.7	\$4,171.9	3.0%			
	2015	\$4,310.4	\$48.5	\$4,358.9	1.6%			
	2016	\$4,457.0	\$49.7	\$4,506.7	3.4%			
	2017	\$4,669.6	\$52.1	\$4,721.7	4.8%			
	2018	\$4,867.8	\$54.8	\$4,922.6	4.3%			

#### Tax Year 2018 Total General Property Taxes, by Taxing District

Taxing		Percent
District	<u>Amount</u>	<u>Total</u>
State	\$54,796,259	1%
Counties	\$1,431,559,816	29%
Cities	\$800,513,188	16%
Townships	\$82,843,845	2%
Schools	\$2,196,688,803	45%
Other	\$356,210,697	<u>7%</u>
*Total	\$4,922,612,608	100.0%
Total Local	\$4,867,816,349	98.9%
Total State	\$54,796,259	1.1%
*Total	\$4,922,612,608	100.0%



<sup>\*</sup>This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax.

Other includes: cemetery; drainage; fire; hospital; library; light; and all other taxing districts.

Page 75 – Total Assessed Value of Property Per Capita by tax year. This is a Kansas map showing each county's total assessed value of property per capita for tax year 2018.

	Value per
County	capita
Allen	\$11,612
Anderson	\$12,570
Atchison	\$10,148
Barber	\$22,561
Barton	\$10,059
Bourbon	\$7,055
Brown	\$19,699
Butler	\$11,154
Chase	\$19,660
Chautauqua	\$9,846
Cherokee	\$8,453
Cheyenne	\$19,619
, Clark	\$19,512
Clay	\$13,710
Cloud	\$12,328
Coffey	\$67,141
Comanche	\$19,559
Cowley	\$7,613
Crawford	\$6,870
Decatur	\$20,868
Dickinson	\$11,386
Doniphan	\$18,212
Douglas	\$11,528
Edwards	\$18,783
Elk	\$11,014
Ellis	\$13,551
Ellsworth	\$16,863
Finney	\$13,430
Ford	\$9,179
Franklin	\$9,669
Geary	\$ <b>7,119</b>
Gove	\$28,019
Graham	\$24,809
Grant	\$22,650
Gray	\$17,618
Greeley	\$30,955
Greenwood	\$10,959
Hamilton	\$15,897
Harper	\$16,878
Harvey	\$8,856
, Haskell	\$30,168
Hodgeman	\$21,027
Jackson	\$8,955
Jefferson	\$9,201
Jewell	\$23,329
Johnson	\$17,855
Kearny	\$25,099
Kingman	\$13,795
5	1 -/

Kiowa	¢22.702
	\$33,702
Labette	\$6,673
Lane	\$30,077
Leavenworth	\$8,363
Lincoln	\$19,272
Linn	\$27,141
Logan	\$24,039
Lyon	\$9,701
Marion	\$11,401
Marshall	\$18,538
McPherson	\$15,705
Meade	\$25,907
Miami	\$12,109
Mitchell	\$14,324
Montgomery	\$9,948
Morris	\$13,953
Morton	\$24,132
Nemaha	\$18,033
Neosho	\$8,109
Ness	\$26,643
Norton	\$11,932
Osage	\$9,357
Osborne	\$16,318
Ottawa	\$14,022
Pawnee	\$14,022
	\$12,249
Phillips	
Pottawatomie	\$24,181
Pratt	\$17,668
Rawlins	\$25,222
Reno	\$9,493
Republic	\$17,632
Rice	\$16,197
Riley	\$8,946
Rooks	\$17,013
Rush	\$16,582
Russell	\$13,964
Saline	\$10,807
Scott	\$18,178
Sedgwick	\$9,457
Seward	\$11,649
Shawnee	\$9,514
Sheridan	\$26,704
Sherman	\$17,118
Smith	\$16,825
Stafford	\$20,901
Stanton	\$25,473
Stevens	\$20,325
Sumner	\$11,299
Thomas	\$17,806
Trego	\$20,295
Wabaunsee	\$12,925
	T ==,523
Wallace	\$27,669

Washington	\$19,398
Wichita	\$24,257
Wilson	\$11,149
Woodson	\$12,311
Wyandotte	\$8,124
Statewide	\$12,552

## **Total Assessed Value of Property Per Capita, 2018**

Legend:	\$0 - \$10,000
	\$10,001 - \$20,000
	\$20,001 - \$40,000
	More than \$40.001

\$19,6 Cheyen		\$25,222 Rawlins	\$20,868 Decatur	\$11,932 Norton	\$12,249 Phillips	\$16,825 Smith	\$23,329 Jewell	\$17,632 Republic	\$19,398 Washingto	\$18,5 on Marsh		ha Brown	\$18,212	Z.
\$17,1		\$17,806 Thomas	\$26,704 Sheridan	\$24,809 Graham	\$17,013 Rooks	\$16,318 Osborne	\$14,324 Mitchell	\$12,328 Cloud \$14,022		20.04	tawatomie	\$8,955   Tackson   \$	0.201	,363 enworth
\$27,669 Wallace		24,039 Logan	\$28,019 Gove	\$20,295 Trego	\$13,551 Ellis	\$13,964 Russell	\$19,272 Lincoln	Ottawa \$10,807	\$11,386	\$7,119 Geary	\$12,925 Wabaunsee	\$9,514 { Shawnee	\$11,528 Douglas	Wyandotte \$17,855 Johnson
\$30,955 Greeley	\$24,257 Wichita		\$30,077 Lane	\$26,643 Ness	\$16,582 Rush	\$10,059 Barton	\$16,863 Ellsworth	Saline \$15,705	Dickinson \$11,401	\$13,953 Morris \$19,660	\$9,701 Lyon	\$9,357 Osage	\$9,669 Franklin	\$12,109 Miami
\$15,897	\$25,099	\$13,430		\$21,027 Hodgeman	\$11,891 Pawnee		Rice	McPherson \$8,	Marion 856	Chase		\$67,141 Coffey	\$12,570 Anderson	\$27,141 Linn
\$25,473	Kearny		\$17,618	\$9,179	\$18,783 Edwards	Stafford \$17,668	\$9,493 Reno	Hai		11,154	\$10,959 Greenwood	\$12,311 Woodson	\$11,612 Allen	\$7,055 Bourbon
Stanton	\$22,650 Grant	\$30,168 Haskell	Gray	Ford	\$33,702 Kiowa	Pratt	\$13,795 Kingman	Sedgw	rick	Butler	\$11,014 Elk	\$11,149 Wilson	\$8,109 Neosho	\$6,870 Crawford
\$24,132 Morton	\$20,325 Stevens	\$11,649 Seward	\$25,907 Meade	\$19,512 Clark	\$19,559 Comanche	\$22,561 Barber	\$16,878 Harper	\$11,2 Sumi		67,613 Cowley	\$9,846 Chautauqua	\$9,948 Montgomer	\$6,673 Labette	\$8,453 Cherokee

# Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2016 through 2018

County	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>County</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Allen	157.38	158.01	155.86	Logan	134.99	143.03	137.86
Anderson	164.91	164.97	159.74	Lyon	143.12	144.81	144.27
Atchison	143.83	145.60	142.65	Marion	158.72	160.30	158.30
Barber	164.51	162.21	168.01	Marshall	138.61	139.99	137.00
Barton	172.89	174.13	172.05	McPherson	118.07	118.52	119.49
Bourbon	180.35	180.77	179.27	Meade	144.16	142.64	142.23
Brown	110.86	109.53	105.19	Miami	131.75	131.42	130.00
Butler	151.72	153.68	152.63	Mitchell	178.43	178.01	172.56
Chase	130.96	151.34	142.48	Montgomery	164.61	161.12	166.30
Chautauqua	189.24	188.69	183.62	Morris	153.16	157.19	159.70
Cherokee	121.26	125.52	125.41	Morton	178.12	169.91	164.46
Cheyenne	165.32	167.20	161.87	Nemaha	117.20	113.85	109.74
Clark	221.79	217.19	219.93	Neosho	171.07	173.13	178.22
Clay	157.02	154.13	154.75	Ness	161.64	156.17	155.22
Cloud	180.92	178.14	173.62	Norton	173.09	156.75	149.55
Coffey	93.51	92.18	91.39	Osage	153.35	155.14	154.49
Comanche	174.37	180.55	181.88	Osborne	172.99	163.98	166.06
Cowley	162.81	165.56	165.13	Ottawa	169.73	167.38	163.05
Crawford	138.73	140.50	140.23	Pawnee	168.02	166.25	165.64
Decatur	153.43	141.54	139.34	Phillips	170.12	164.89	161.55
Dickinson	142.53	143.61	142.97	Pottawatomie	95.21	98.07	99.87
Doniphan	121.43	119.51	112.26	Pratt	156.21	156.39	156.13
Douglas	130.22	135.42	133.77	Rawlins	142.04	135.25	130.22
Edwards	163.87	168.93	165.11	Reno	163.02	164.82	163.76
Elk	185.15	191.79	182.47	Republic	169.86	162.53	160.18
Ellis	106.78	107.80	107.52	Rice	151.66	147.67	134.71
Ellsworth	130.96	129.48	129.43	Riley	136.92	137.90	140.95
Finney	131.50	136.31	139.38	Rooks	174.12	159.77	148.10
Ford	176.22	174.83	172.45	Rush	175.20	177.58	177.02
Franklin	151.07	152.83	155.05	Russell	179.33	176.50	172.03
Geary	156.67	154.98	152.92	Saline	123.85	123.20	127.54
Gove	159.15	146.06	139.33	Scott	151.15	154.58	156.86
Graham	170.39	166.39	154.78	Sedgwick	120.63	121.20	121.63
Grant	97.66	95.91	94.40	Seward	154.11	159.56	164.89
Gray	137.63	135.54	133.77	Shawnee	150.11	150.24	148.91
Greeley	195.03	204.90	202.35	Sheridan	149.80	143.63	137.58
Greenwood	167.99	170.53	170.02	Sherman	137.82	133.14	132.33
Hamilton	201.02	195.15	192.88	Smith	207.94	185.22	175.34
Harper	160.15	160.44	162.45	Stafford	144.34	144.83	145.65
Harvey	144.07	146.04	146.83	Stanton	205.45	204.40	201.43
Haskell	182.28	154.14	150.66	Stevens	174.77	166.28	167.33
Hodgeman	178.29	186.51	190.06	Sumner	154.22	153.65	151.28
Jackson	152.67	151.07	149.09	Thomas	164.72	166.05	163.14
Jefferson	147.73	148.16	146.33	Trego	176.45	165.08	160.10
Jewell	164.21	156.58	147.45	Wabaunsee	146.63	150.65	146.74
Johnson	122.25	122.28	120.26	Wallace	155.32	167.89	159.21
Kearny	182.89	152.70	141.70	Washington	156.37	152.83	148.64
Kingman	154.09	162.37	162.79	Wichita	168.67	160.41	155.95
Kiowa	142.16	145.90	144.75	Wilson	130.15	136.54	135.51
Labette	186.50	187.44	187.00	Woodson	179.33	174.34	169.32
Lane	184.46	195.36	188.84	Wyandotte	172.76	171.80	170.65
Leavenworth	129.82	129.85	128.33	janaono	1.2.70	1,1.00	1.0.00
Lincoln	171.50	169.66	160.51	Statewide	135.93	135.95	134.74
Linn	123.09	118.84	115.30	Statewide	155.75	133.73	137.77
LIIII	123.07	110.04	113.30				

#### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2018

This map reflects each county's levy per \$1,000 assessed valuation by tax year. The upper number within each county is the ranking (highest to lowest, #1 is highest) and the lower number shows the levy per \$1,000 of assessed value. Details of this map are contained in page 76 of this report.

Legend: Counties with levy less than \$130.00

Counties with levy of \$130.00 - \$145.00

Counties with levy above \$145.00

37 \$161.8 Cheyen		89 \$130.22 Rawlins	79 \$139.34 Decatur	59 \$149.55 Norton	38 \$161.55 Phillips	14 \$175.34 Smith	64 \$147.45 Jewell	40 \$160.18 Republic	62 \$148.64 Washington		100 5109.74 Jemaha	Doniph:	
\$8 \$132.3. Sherman	φ.	33 163.14 homas	82 \$137.58 Sheridan	52 \$154.78 Graham	63 \$148.10 Rooks	26 \$166.06 Osborne	16 \$172.56 Mitchell	15 \$173.62 Cloud	\$154.75	103 \$99.87 0.95 Pottawatomi	60 \$149.09 Jackson		28.53 aventorth 20 \$170.65
\$159.21 Wallace	8: \$137 Log	.86	80 \$139.33 Gove	41 \$160.10 Trego	101 \$107.52 Ellis	19 \$172.03 Russell	39 \$160.51 Lincoln	\$163.05 Ottawa 93 \$127.54 Saline	\$15 71 G \$142.97	66 52.92 \$146. Wabau	\$148.91 Shawnee	87 \$133.77 Douglas	96 \$120.26 Johnson
2 \$202.35 Greeley	48 \$155.95 Wichita	46 \$156.86 Scott	6 \$188.84 Lane	50 \$155.22 Ness	13 \$177.02 Rush	18 \$172.05 Barton	\$129.43 Ellsworth 85 \$134.71	97 \$119.49 McPherson	45 \$158.30 Marion	\$14	%154.49 0 Osage 700n	51 \$155.05 Franklin	\$130.00 Miami
4 \$192.88 Hamilton	75 \$141.70 Kearny	78 \$139.38 Finney		5 \$190.06 Hodgeman	\$165.64 Pawnee 29 \$165.11	68 \$145.65 Stafford	32 \$163.76 Reno	6. \$144 Har	6.83	Chase 21 \$170.	\$91.39 Coffey 22 \$169.32 Woodson	\$159.74 Anderson 49 \$155.86 Allen	\$115.30 Linn 11 \$179.27
3 \$201.43 Stanton	104 \$94.40 Grant	58 \$150.66 Haskell	86 \$133.77 Gray	\$172.45 Ford	69 \$144.75 Kiowa	47 \$156.13 Pratt	35 \$162.79 Kingman	95 \$121. Sedgw		9 \$182.	84 \$135.51 Wilson	12 \$178.22 Neosho	77 \$140.23 Crawford
31 \$164.46 Morton	24 \$167.33 Stevens	30 \$164.89 Seward	74 \$142.23 Meade	1 \$219.93 Clark	10 \$181.88 Comanche	23 \$168.01 Barber	36 \$162.45 Harper	57 \$151. Sumr	7-00	8 5.13 8 \$183.6	25 \$166.30	7 \$187.00 Labette	94 \$125.41 Cherokee

# **Total Preliminary Real and Personal Property Taxes Levied by County** Figures do not include motor vehicles taxed under K.S.A. 79-5100.

_	Property Taxes	Property Taxes	Percent		Property Taxes	Property Taxes	Percent
County	<u>Tax Year 2017</u>	Tax Year 2018	<u>Change</u>	<u>County</u>	<u>Tax Year 2017</u>	<u>Tax Year 2018</u>	Change
Allen	\$22,335,766	\$22,658,757	1.4%	Logan	\$9,004,624	\$9,348,530	3.8%
Anderson	\$15,546,572	\$15,728,139	1.2%	Lyon	\$45,029,872	\$46,731,690	3.8%
Atchison	\$23,033,666	\$23,641,510	2.6%	Marion	\$20,615,406	\$21,632,620	4.9%
Barber	\$17,318,363	\$17,383,186	0.4%	Marshall	\$23,277,171	\$24,748,922	6.3%
Barton	\$44,892,048	\$45,819,170	2.1%	McPherson	\$51,698,019	\$53,874,582	4.2%
Bourbon	\$18,109,919	\$18,661,645	3.0%	Meade	\$15,174,818	\$15,855,617	4.5%
Brown	\$19,063,079	\$19,977,441	4.8%	Miami	\$49,983,771	\$52,671,206	5.4%
Butler	\$108,159,121	\$113,855,975	5.3%	Mitchell	\$14,844,274	\$15,147,539	2.0%
Chase	\$7,303,531	\$7,515,245	2.9%	Montgomery	\$53,089,784	\$53,859,237	1.4%
Chautauqua	\$6,034,557	\$6,080,355	0.8%	Morris	\$11,518,597	\$12,155,239	5.5%
Cherokee	\$20,664,844	\$21,323,592	3.2%	Morton	\$11,485,161	\$10,874,380	-5.3%
Cheyenne	\$8,126,838	\$8,520,300	4.8%	Nemaha	\$18,680,794	\$20,023,263	7.2%
Clark	\$8,386,717	\$8,599,750	2.5%	Neosho	\$22,229,199	\$23,145,986	4.1%
Clay	\$16,005,285	\$16,883,519	5.5%	Ness	\$11,010,900	\$11,865,272	7.8%
Cloud	\$18,581,769	\$19,243,783	3.6%	Norton	\$9,772,650	\$9,708,872	-0.7%
Coffey	\$49,228,426	\$50,461,300	2.5%	Osage	\$21,883,715	\$22,799,601	4.2%
Comanche	\$6,035,551	\$6,367,488	5.5%	Osborne	\$9,121,377	\$9,782,415	7.2%
Cowley	\$42,959,356	\$44,452,880	3.5%	Ottawa	\$12,952,665	\$13,405,090	3.5%
Crawford	\$36,515,524	\$37,603,608	3.0%	Pawnee	\$12,938,241	\$13,156,527	1.7%
Decatur	\$7,987,431	\$8,388,682	5.0%	Phillips	\$10,161,288	\$10,625,685	4.6%
Dickinson	\$29,758,777	\$30,768,527	3.4%	Pottawatomie	\$53,787,815	\$57,734,987	7.3%
Doniphan	\$15,457,104	\$15,798,281	2.2%	Pratt	\$25,677,846	\$26,335,187	2.6%
Douglas	\$179,116,945	\$186,280,951	4.0%	Rawlins	\$7,877,593	\$8,201,080	4.1%
Edwards	\$8,650,808	\$8,972,061	3.7%	Reno	\$95,467,269	\$97,173,171	1.8%
Elk	\$4,994,295	\$5,020,189	0.5%	Republic	\$12,437,692	\$13,248,278	6.5%
Ellis	\$41,460,072	\$41,800,091	0.8%	Rice	\$20,953,338	\$21,076,270	0.6%
Ellsworth	\$13,067,310	\$13,815,480	5.7%	Riley	\$89,076,201	\$93,522,155	5.0%
Finney	\$66,613,703	\$69,415,460	4.2%	Rooks	\$12,865,546	\$12,706,529	-1.2%
Ford	\$52,442,650	\$54,420,352	3.8%	Rush	\$8,725,101	\$9,108,370	4.4%
Franklin	\$35,481,748	\$38,580,291	8.7%	Russell	\$16,550,143	\$16,610,499	0.4%
Geary	\$37,041,911	\$36,857,964	-0.5%	Saline	\$71,508,306	\$75,442,634	5.5%
Gove	\$9,964,358	\$10,270,827	3.1%	Scott	\$13,615,069	\$14,145,731	3.9%
Graham	\$9,553,843	\$9,580,533	0.3%	Sedgwick	\$566,689,930	\$590,893,267	4.3%
Grant	\$15,315,840	\$16,092,600	5.1%	Seward	\$41,275,961	\$42,562,338	3.1%
Gray	\$13,368,629	\$14,041,614	5.0%	Shawnee	\$244,263,124	\$252,434,961	3.3%
Greeley	\$7,306,207	\$7,823,406	7.1%	Sheridan	\$8,700,961	\$9,283,638	6.7%
Greenwood	\$10,898,669	\$11,408,854	4.7%	Sherman	\$12,900,562	\$13,432,958	4.1%
Hamilton	\$7,777,990	\$8,094,867	4.1%	Smith	\$10,342,668	\$10,820,871	4.6%
Harper	\$15,626,271	\$15,326,411	-1.9%	Stafford	\$12,552,065	\$12,806,939	2.0%
Harvey	\$43,526,034	\$44,917,865	3.2%	Stanton	\$10,286,938	\$10,569,994	2.8%
Haskell	\$17,355,490	\$18,421,385	6.1%	Stevens	\$18,893,665	\$19,086,536	1.0%
Hodgeman	\$6,915,641	\$7,361,344	6.4%	Sumner	\$39,290,297	\$39,587,464	0.8%
Jackson	\$17,183,991	\$17,782,150	3.5%	Thomas	\$21,728,592	\$22,622,358	4.1%
Jefferson	\$24,388,896	\$25,576,621	4.9%	Trego	\$9,030,438	\$9,370,307	3.8%
Jewell	\$9,482,376	\$9,803,252	3.4%	Wabaunsee	\$12,569,633	\$13,037,369	3.7%
Johnson	\$1,204,959,506	\$1,269,408,703	5.3%	Wallace	\$6,575,043	\$6,713,485	2.1%
Kearny	\$14,300,399	\$14,083,288	-1.5%	Washington	\$14,714,895	\$15,814,340	7.5%
Kingman	\$16,271,836	\$16,528,509	1.6%	Wichita	\$7,776,835	\$8,038,628	3.4%
Kiowa	\$11,871,726	\$12,122,656	2.1%	Wilson	\$13,123,558	\$13,106,235	-0.1%
Labette	\$24,233,245	\$25,135,597	3.7%	Woodson	\$6,364,868	\$6,560,121	3.1%
Lane	\$7,914,009	\$8,854,968	11.9%	Wyandotte	\$214,878,148	\$229,158,382	6.6%
Leavenworth	\$82,937,269	\$87,030,379	4.9%				
Lincoln	\$9,531,816	\$9,412,999	-1.2%				
Linn	\$28,957,811	\$30,437,045	5.1%	Total	\$4,724,987,965	4,927,029,198	4.3%

# Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

					Percent	Percent
	2017	2017	2018	2018	Change	Change
County	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>
Allen	\$1,820,810	\$13,751,096	\$1,899,705	\$13,828,609	4.3%	0.6%
Anderson	\$1,142,690	\$8,320,344	\$1,223,531	\$8,443,209	7.1%	1.5%
Atchison	\$2,027,905	\$15,834,725	\$2,043,840	\$16,505,708	0.8%	4.2%
Barber	\$731,135	\$6,354,883	\$895,858	\$6,199,358	22.5%	-2.4%
Barton	\$4,876,316	\$31,868,227	\$4,870,560	\$31,856,024	-0.1%	0.0%
Bourbon	\$2,016,255	\$12,875,524	\$2,108,360	\$13,148,155	4.6%	2.1%
Brown	\$1,075,832	\$10,770,809	\$1,016,007	\$11,181,615	-5.6%	3.8%
Butler	\$10,298,256	\$79,947,325	\$10,703,808	\$81,260,601	3.9%	1.6%
Chase	\$345,653	\$3,148,089	\$366,508	\$3,303,176	6.0%	4.9%
Chautauqua	\$543,453	\$3,519,974	\$589,446	\$3,482,916	8.5%	-1.1%
Cherokee	\$1,989,031	\$19,417,112	\$2,327,258	\$22,982,538	17.0%	18.4%
Cheyenne	\$616,084	\$4,094,371	\$594,672	\$4,092,097	-3.5%	-0.1%
Clark	\$539,060	\$2,841,389	\$609,091	\$3,018,514	13.0%	6.2%
Clay	\$1,318,200	\$9,811,464	\$1,361,990	\$9,940,006	3.3%	1.3%
Cloud	\$1,452,485	\$9,169,391	\$1,504,274	\$9,347,846	3.6%	1.9%
Coffey	\$892,048	\$12,850,753	\$940,327	\$12,791,478	5.4%	-0.5%
Comanche	\$250,662	\$1,931,096	\$347,058	\$2,248,208	38.5%	16.4%
Cowley	\$4,770,151	\$33,222,484	\$4,745,403	\$33,228,556	-0.5%	0.0%
Crawford	\$4,314,669	\$37,105,870	\$4,487,990	\$37,798,692	4.0%	1.9%
Decatur	\$442,558	\$3,564,155	\$396,713	\$2,973,252	-10.4%	-16.6%
Dickinson	\$2,664,184	\$21,861,411	\$2,713,800	\$22,147,686	1.9%	1.3%
Doniphan	\$920,837	\$8,844,170	\$901,905	\$8,891,550	-2.1%	0.5%
Douglas	\$13,346,380	\$121,455,494	\$13,805,556	\$125,256,812	3.4%	3.1%
Edwards	\$597,223	\$4,220,806	\$611,882	\$4,253,015	2.5%	0.8%
Elk	\$450,522	\$2,745,995	\$469,887	\$2,845,177	4.3%	3.6%
Ellis	\$3,215,709	\$36,624,550	\$3,234,501	\$37,272,434	0.6%	1.8%
Ellsworth	\$783,287	\$6,997,630	\$780,162	\$7,031,080	-0.4%	0.5%
Finney	\$4,707,052	\$42,754,846	\$4,913,495	\$44,069,194	4.4%	3.1%
Ford	\$4,915,373	\$32,201,547	\$5,075,097	\$32,487,061	3.2%	0.9%
Franklin	\$3,696,686	\$28,405,672	\$3,856,132	\$29,419,962	4.3%	3.6%
Geary	\$3,193,026	\$24,447,588	\$3,425,486	\$25,063,185	7.3%	2.5%
Gove	\$511,342	\$4,118,316	\$569,157	\$4,090,391	11.3%	-0.7%
Graham	\$447,209	\$3,247,658	\$465,610	\$3,095,953	4.1%	-4.7%
Grant	\$976,196	\$10,492,675	\$857,216	\$11,038,769	-12.2%	5.2%
Gray	\$1,055,131	\$9,812,066	\$1,207,535	\$10,265,614	14.4%	4.6%
Greeley	\$357,413	\$2,089,585	\$359,405	\$2,053,437	0.6%	-1.7%
Greenwood	\$1,012,053	\$7,026,728	\$1,057,229	\$7,144,156	4.5%	1.7%
Hamilton	\$543,093	\$3,127,173	\$553,667	\$3,058,530	1.9%	-2.2%
Harper	\$904,718	\$6,959,473	\$1,002,141	\$7,150,338	10.8%	2.7%
Harvey	\$4,225,235	\$35,940,781	\$4,543,032	\$36,615,800	7.5%	1.9%
Haskell	\$563,065	\$5,874,932	\$935,187	\$5,762,905	66.1%	-1.9%
Hodgeman	\$406,706	\$2,652,575	\$404,058	\$2,552,671	-0.7%	-3.8%
Jackson	\$1,730,683	\$13,471,282	\$1,825,313	\$13,758,511	5.5%	2.1%
Jefferson	\$2,786,590	\$21,977,301	\$2,893,609	\$22,654,459	3.8%	3.1%
Jewell	\$572,795	\$3,861,365	\$562,772	\$3,902,476	-1.7%	1.1%
Johnson	\$98,887,666	\$969,135,376	\$102,603,964	\$1,003,422,493	3.8%	3.5%
Kearny	\$717,164	\$6,023,549	\$989,757	\$6,076,156	38.0%	0.9%
Kingman	\$1,360,977	\$10,567,248	\$1,402,891	\$10,461,997	3.1%	-1.0%
Kiowa	\$384,002	\$3,465,533	\$432,809	\$3,542,911	12.7%	2.2%
Labette	\$3,145,736	\$18,584,134	\$3,151,736	\$18,929,572	0.2%	1.9%
Lane	\$376,181	\$2,632,936	\$435,380	\$2,647,398	15.7%	0.5%
Leavenworth	\$9,644,122	\$88,573,265	\$10,155,637	\$92,477,820	5.3%	4.4%
Lincoln	\$489,260	\$3,012,316	\$461,324	\$3,044,960	-5.7%	1.1%
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# Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

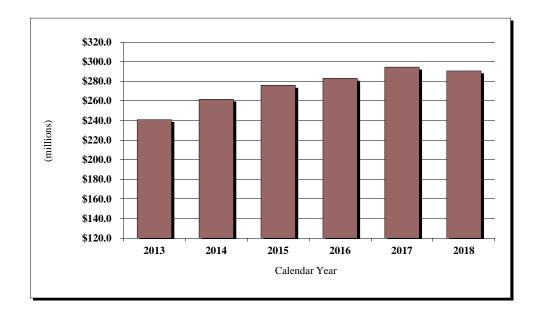
					Percent	Percent
	2017	2017	2018	2018	Change	Change
<b>County</b>	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>
Linn	\$1,253,410	\$12,563,131	\$1,312,000	\$12,727,112	4.7%	1.3%
Logan	\$472,561	\$4,244,730	\$493,904	\$4,295,379	4.5%	1.2%
Lyon	\$3,735,441	\$31,255,601	\$3,934,815	\$31,960,213	5.3%	2.3%
Marion	\$1,667,122	\$12,379,038	\$1,738,603	\$12,533,362	4.3%	1.2%
Marshall	\$1,428,763	\$12,541,588	\$1,528,230	\$12,884,612	7.0%	2.7%
McPherson	\$3,609,127	\$36,625,262	\$3,639,819	\$37,114,119	0.9%	1.3%
Meade	\$620,187	\$5,982,611	\$720,025	\$5,799,399	16.1%	-3.1%
Miami	\$5,018,622	\$45,968,183	\$5,368,203	\$48,038,474	7.0%	4.5%
Mitchell	\$1,302,559	\$8,452,486	\$1,287,524	\$8,126,619	-1.2%	-3.9%
Montgomery	\$3,744,995	\$29,554,702	\$4,202,568	\$29,062,199	12.2%	-1.7%
Morris	\$821,442	\$6,237,167	\$838,299	\$6,295,611	2.1%	0.9%
Morton	\$552,289	\$3,716,617	\$590,552	\$3,734,763	6.9%	0.5%
Nemaha	\$1,378,707	\$13,917,191	\$1,393,014	\$14,330,818	1.0%	3.0%
Neosho	\$2,441,796	\$16,194,220	\$2,511,127	\$16,622,379	2.8%	2.6%
Ness	\$581,066	\$4,611,453	\$661,526	\$4,670,509	13.8%	1.3%
Norton	\$860,350	\$5,716,766	\$875,508	\$5,718,761	1.8%	0.0%
Osage	\$2,293,166	\$17,574,583	\$2,423,108	\$18,171,039	5.7%	3.4%
Osborne	\$642,392	\$4,465,177	\$647,570	\$4,232,819	0.8%	-5.2%
Ottawa	\$996,407	\$6,963,210	\$1,017,717	\$6,797,010	2.1%	-2.4%
Pawnee	\$1,010,815	\$6,993,466	\$1,017,430	\$6,873,691	0.7%	-1.7%
Phillips	\$881,143	\$6,163,571	\$888,776	\$5,920,564	0.9%	-3.9%
Pottawatomie	\$2,219,785	\$30,552,408	\$2,416,826	\$32,133,939	8.9%	5.2%
Pratt	\$1,480,854	\$11,071,467	\$1,559,157	\$11,446,795	5.3%	3.4%
Rawlins	\$400,087	\$3,680,817	\$456,083	\$3,737,283	14.0%	1.5%
Reno	\$9,083,754	\$64,112,319	\$9,208,105	\$64,384,691	1.4%	0.4%
Republic	\$917,940	\$5,742,044	\$858,598	\$5,729,443	-6.5%	-0.2%
Rice	\$1,338,489	\$10,314,788	\$1,482,641	\$11,260,959	10.8%	9.2%
Riley	\$6,260,666	\$54,114,007	\$6,532,364	\$55,869,421	4.3%	3.2%
Rooks	\$822,101	\$6,263,202	\$913,298	\$5,926,012	11.1%	-5.4%
Rush	\$558,198	\$3,606,511	\$573,282	\$3,693,729	2.7%	2.4%
Russell	\$1,229,902	\$8,608,236	\$1,384,278	\$8,688,236	12.6%	0.9%
Saline	\$6,579,985	\$62,830,485	\$6,804,746	\$65,524,126	3.4%	4.3%
Scott	\$1,029,356	\$8,158,487	\$1,068,339	\$8,145,741	3.8%	-0.2%
Sedgwick	\$61,185,418	\$595,197,141	\$61,152,687	\$607,669,969	-0.1%	2.1%
Seward	\$3,085,363	\$22,027,608	\$3,011,497	\$22,455,259	-2.4%	1.9%
Shawnee	\$24,939,066	\$189,857,147	\$25,184,130	\$193,563,263	1.0%	2.0%
Sheridan	\$600,434	\$4,681,200	\$615,258	\$4,740,046	2.5%	1.3%
Sherman	\$851,782	\$7,893,958	\$912,570	\$7,745,193	7.1%	-1.9%
Smith	\$784,137	\$4,091,723	\$755,430	\$4,019,450	-3.7%	-1.8%
Stafford	\$652,111	\$5,245,178	\$637,641	\$5,128,332	-2.2%	-2.2%
Stanton	\$610,265	\$3,844,018	\$755,798	\$4,075,570	23.8%	6.0%
Stevens	\$909,438	\$8,009,071	\$1,217,732	\$7,867,908	33.9%	-1.8%
Sumner	\$3,252,873	\$24,848,358	\$3,309,888	\$24,660,345	1.8%	-0.8%
Thomas	\$1,595,160	\$11,421,574	\$1,665,972	\$11,511,762	4.4%	0.8%
Trego	\$618,757	\$4,014,043	\$626,605 \$1,075,540	\$4,005,172	1.3%	-0.2%
Wabaunsee Wallace	\$1,035,708 \$316,150	\$8,130,535	\$1,075,540	\$8,493,767	3.8%	4.5% 8.7%
	\$316,150	\$2,275,302	\$334,770 \$047,415	\$2,473,933	5.9%	
Washington Wichita	\$969,843 \$500,303	\$6,920,581 \$3,550,574	\$947,415 \$520,333	\$6,947,187 \$3,560,572	-2.3% 5.8%	0.4% 0.3%
Wilson	\$500,393	\$3,550,574 \$9,714,852	\$529,333 \$1,065,107	\$3,560,572 \$9,669,960	5.8%	
	\$1,008,868	\$9,714,852	\$1,065,107	\$9,669,960 \$2,582,728	5.6%	-0.5% 1.0%
Woodson	\$560,810 \$21,754,356	\$3,548,808	\$570,823 \$22,301,113	\$3,582,728 \$1,45,001,720	1.8%	1.0% 4.3%
Wyandotte Total	\$21,754,356 \$403,515,282	\$140,022,759 \$3,500,075,011	\$22,301,113 \$416,707,072	\$145,991,729 \$3,500,727,003	2.5%	
Total	\$403,515,282	\$3,500,075,011	\$416,707,072	\$3,590,727,003	3.3%	2.6%

# Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2018

Vehicle Registration Fees *		Vehicle Registration Fees (cont.) *	
Automobiles		Urban Buses: 8-30 passengers	\$35.00
0 - 3000 lbs	\$30.00	31 - 39 passengers	\$50.00
3001 - 3999 lbs	\$30.00	over 39 passengers	\$80.00
4000 - 4500 lbs	\$30.00	Transit Authorities	\$2.00
over 4500 lbs	\$40.00	Trailers:	
County Registrations		8N	A \$35.00
Regular Truck - gross weight to:		12N	A \$45.00
12M	\$40.00	Over 12 M	A \$55.00
16M	\$202.00	Drive-Away, first	\$64.00
20M	\$232.00	Drive-Away, others	\$38.00
24M	\$297.00	Antique, Regular	\$40.00
26M	\$412.00	Antique, Personalized	\$40.00
30M	\$412.00	Amateur Radio	\$1.00 + standard fe
36M	\$475.00	Special Interest	\$26.00
42M	\$575.00	National Guard	standard fe
48M	\$705.00	Pearl Harbor Survivor	standard fe
54M	\$905.00	Disabled	standard fe
60M	\$1,145.00	Purple Heart	standard fe
66M		Veteran	standard fe
	\$1,345.00		
74M	\$1,670.00	Educational Institution	varie
80M	\$1,870.00	Disabled Veteran, Ex-POW	fre
85.5M	\$2,070.00	Medal of Honor	fre
Local, 6000 Mile & Custom Harvest		Firefighter	standard fe
16M	\$162.00	Veterans	standard fe
20M	\$202.00	Emergency Medical Services	standard fe
24M	\$232.00	Breast Cancer Research and Outreach	standard fe
26M	\$277.00	Support Kansas Arts	standard fe
30M	\$277.00	Boy Scouts of America	standard fe
36M	\$315.00	Vietnam Veteran	standard fe
42M	\$345.00	Pet Friendly	standard fe
48M	\$415.00	Motorcycles	\$16.00
54M	\$515.00	Motor Bikes	\$11.00
60M	\$615.00	Dealer, full-privilege	\$350.00
66M	\$715.00	Dealer, regular, first	\$275.00
74M	\$895.00	Dealer, regular, others	\$25.00
80M	\$1,025.00	Personalized (one-time)	\$40.00
85.5M	\$1,025.00	Highway Patrol and Training Surcharge	\$2.00
	\$1,143.00		\$1.25
Farm Truck - gross weight to:	¢57.00	Law Enforcement Training Center Surcharge	
16M	\$57.00	Division of Vehicles Modernization Surcharge	\$4.00
20M	\$142.00	<u>Interstate</u>	00 4 00
24M	\$152.00	72 Hour	\$26.00
26M	\$172.00	30 Day	varies by weigh
36M	\$172.00	Apportioned & Qrtr	varies by weigh
54M	\$175.00	Job Hunter's Permit	\$26.00
60M	\$325.00	Modified Cab Card	\$1.00
66M	\$505.00	Replacement Cab Card	\$3.00
>66M	\$745.00	Driver License Fees	
County Qrtr Pay	1/4 of annual fee	Class A/B	\$24 (varies by age
County 72 Hour	\$26.00	Class C	\$18 (varies by age
County 30 Day	varies by weight	Class M	\$12.50 (varies by age
		CDL Class A, B or C	\$18.00
		CDL Endorsements/each	\$10.00
		CDL Instruction Permit	\$5.00
		Instructional Permit	varies by typ
		Farm Permit	\$12.00
		Identification Card	\$14.00
		Senior (age 65 and over)/	\$10.00
		· ·	\$10.00
		Handicapped ID Card	¢2.00
		Exam  Po Exam on original application	\$3.00 \$1.50
		Re-Exam on original application	\$1.50
		Photo	\$8.00
* For all county-registered vehicles add \$5.00 c	ounty fee; and for new	DUI Exam	\$25.00
plates add a 50¢ reflector fee.		Penalty	\$1.00

# **Total Vehicle Revenue Collections by Calendar Year**

The Division of Vehicles is responsible for the collection of motor vehicle fees, including: titles, registration, motor carrier inspection (with the Kansas Highway Patrol), International Registration Plan, driver license, and dealer licensing. Registration is by calendar year.



Calendar <u>Year</u>	Amount <u>Collected</u>	Percent Change
2013	\$240,780,737	3.9%
2014	\$261,688,438	8.7%
2015	\$275,889,488	5.4%
2016	\$282,977,349	2.6%
2017	\$294,514,074	4.1%
2018	\$290,521,470	-1.4%

# **Vehicle Revenue Collections Calendar Year 2018**

# Vehicle Revenue Collections by Source by Calendar Year

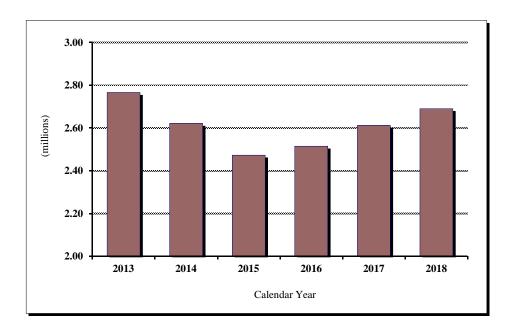
Source	CY 2018 Collection	Percent <u>Total</u>
Titles and Registration	\$191,854,567	66.0%
Interstate Apportioned	\$77,613,584	26.7%
Driver License	\$20,352,472	7.0%
Motor Carrier Inspection	\$666,316	0.2%
Dealer Fines	<u>\$34,531</u>	0.0%
То	tal \$290,521,470	100.0%

# Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>		CY 2018 Collection	Percent <u>Total</u>
State Highway		\$217,697,737	74.9%
County Funds		\$24,406,201	8.4%
Driver Safety		\$2,908,955	1.0%
Refunds		\$137,101	0.0%
Motorcycle Safety		\$107,965	0.04%
Other		\$45,263,511	15.58%
	Total	\$290,521,470	100.0%

# **Motor Vehicle Registrations by Calendar Year**

Registration is made at the county level and reported to the Division of Vehicles.



	Number	
Calendar	Vehicle	Percent
<u>Year</u>	Registrations	Change
2013	2,766,164	5.9%
2014	2,622,107	-5.2%
2015	2,472,862	-5.7%
2016	2,515,387	1.7%
2017	2,612,219	3.8%
2018	2,690,093	3.0%

# Motor Vehicle Registrations by Type, Calendar Years 2017 and 2018

Vehicle Registration by Type and Percent Change

	Calendar	Calendar	
	Year	Year	Percent
Vehicle Type	<u>2017</u>	<u>2018</u>	<u>Change</u>
A	1 (20 040	1 605 126	2.40/
Automobiles	1,628,940	1,685,136	3.4%
Trucks	750,221	769,061	2.5%
Trailers	127,532	129,712	1.7%
Motorcycles	92,235	92,977	0.8%
Motorized Bicycles	5,336	5,022	-5.9%
$RV^{1}$	<u>7,955</u>	<u>8,185</u>	2.9%
Total	2,612,219	2,690,093	3.0%

Vehicle Registration by Type and Percent Total

	Percent	Percent
	Total	Total
Vehicle Type	<u>2017</u>	<u>2018</u>
Automobiles	61.74%	62.64%
Trucks	28.97%	28.59%
Trailers	5.11%	4.82%
Motorcycles	3.65%	3.46%
Motorized Bicycles	0.24%	0.19%
$RV^1$	0.30%	0.30%
Total	100.00%	100.00%

Notes:

<sup>1)</sup> RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995. 2) Special Registrations are now included with automobiles, trucks and motorcycles rather than being broken out separately.

# Motor Vehicle Registrations by County, Calendar Year 2018

				Motor	Motor		
County	Auto	Truck & Bus	Trailer	Cycle	Bike	RV	<u>Total</u>
Allen	7,042	5,291	791	523	33	32	13,712
Anderson	4,390	3,628	813	271	20	30	9,152
Atchison	8,759	5,830	1,472	520	23	30	16,634
Barber	2,249	2,615	585	190	11	14	5,664
Barton	13,403	10,482	1,679	877	71	118	26,630
Bourbon	6,789	5,453	918	487	31	40	13,718
Brown	4,968	4,040	1,137	457	19	37	10,658
Butler	32,568	19,383	3,314	2,507	108	307	58,187
Chase	1,504	1,616	331	82	3	14	3,550
Chautauqua	1,160	2,271	266	104	0	3	3,804
Cherokee	9,017	8,354	842	670	13	32	18,928
Cheyenne	1,541	1,745	695	149	1	15	4,146
Clark	994	1,244	283	88	2	17	2,628
Clay	4,413	3,699	856	361	18	40	9,387
Cloud	4,600	3,837	948	350	33	51	9,819
Coffey	5,228	4,368	990	389	25	58	11,058
Comanche	865	1,216	287	75	1	3	2,447
Cowley	16,767	12,041	1,907	1,174	76	149	32,114
Crawford	18,849	10,816	1,334	1,247	109	63	32,418
Decatur	1,704	2,085	602	153	5	31	4,580
Dickinson	10,431	7,793	1,551	919	52	107	20,853
Doniphan	4,098	3,616	925	323	6	30	8,998
Douglas	65,730	16,356	2,700	2,670	268	260	87,984
Edwards	1,532	1,843	378	122	10	22	3,907
Elk	1,312	1,826	340	64	2	9	3,553
Ellis	15,171	9,375	2,384	1,206	93	112	28,341
Ellsworth	3,237	2,817	775	266	28	41	7,164
Finney	20,603	11,257	1,663	1,008	47	139	34,717
Ford	16,068	10,360	1,376	837	37	60	28,738
Franklin	14,921	9,222	1,804	1,153	56	107	27,263
Geary	20,855	7,200	1,125	1,473	37	68	30,758
Gove	1,709	2,318	587	109	13	28	4,764
Graham	1,262	1,733	451	110	15	16	3,587
Grant	3,926	3,211	775	310	12	30	8,264
Gray	2,877	3,713	1,012	312	9	45	7,968
Greeley	703	1,040	262	52	0	12	2,069
Greenwood	3,289	3,588	720	242	11 2	17	7,867
Hamilton	1,329	1,529	444	111 225	23	11	3,426
Harper	2,579 20,539	3,239 9,468	590 1,585	1,465	23 149	11 89	6,667 33,295
Harvey Haskell	2,786	2,413	495	153	5	20	5,872
Hodgeman	899	2,413 1,644	464	81	4	13	3,105
Jackson	6,624	5,819	1,483	548	14	60	14,548
Jefferson	11,420	7,641	1,982	1,017	11	119	22,190
Jewell	1,675	2,462	1,055	172	11	15	5,390
Johnson	412,387	76,873	9,565	14,369	538	830	514,562
Kearny	2,246	2,247	735	128	4	9	5,369
Kingman	4,201	3,974	902	300	10	39	9,426
Kiowa	1,217	1,507	339	80	8	14	3,165
Labette	11,138	7,874	704	702	29	46	20,493
Lane	1,026	1,460	357	99	9	7	2,958
Leavenworth	44,314	18,948	3,672	3,388	58	279	70,659
Lincoln	1,724	1,975	485	135	14	14	4,347
Linn	6,145	5,030	1,202	561	19	91	13,048
Logan	1,592	1,865	445	150	13	25	4,090
Lyon	16,769	10,067	1,292	930	76	103	29,237
Marion	6,870	5,250	1,064	467	80	43	13,774
Marshall	5,645	5,202	1,254	453	21	26	12,601
McPherson	17,212	10,670	2,409	1,477	108	135	32,011
Meade	2,133	2,448	680	162	18	16	5,457

Motor Vehicle Registrations by County, Calendar Year 2018

				Motor	Motor		
County	Auto	Truck & Bus	Trailer	Cycle	Bike	RV	Total
Miami	21.140	11,444	3,136	1,659	47	147	37,573
Mitchell	3,520	3,621	892	258	11	41	8,343
Montgomery	15,724	10,245	942	1,052	66	66	28,095
Morris	2,781	2,717	695	159	23	29	6,404
Morton	1,399	1,598	226	95	7	12	3,337
Nemaha	5,647	4,879	1,422	461	24	29	12,462
Neosho	7,660	6,683	784	601	43	37	15,808
Ness	1.605	2,468	715	161	13	16	4,978
Norton	2,837	2,926	909	320	39	32	7,063
Osage	9,172	6,530	1,476	669	32	79	17,958
Osborne	2,093	2,470	733	179	9	26	5,510
Ottawa	3,326	3,348	765	299	22	24	7,784
Pawnee	2,759	2,737	500	210	18	15	6,239
Phillips	2,909	3,251	1,181	265	29	34	7,669
Pottawatomie	14,347	8,631	2,017	895	42	117	26,049
Pratt	4,502	3,783	712	348	13	30	9,388
Rawlins	1,240	2,343	696	121	14	15	4,429
Reno	33,981	18,172	2,748	2,915	144	257	58,217
Republic	2.645	3,090	847	185	23	17	6,807
Rice	4,992	4,014	821	338	22	41	10,228
Riley	28,975	9,792	1,477	1,507	125	132	42,008
Rooks	2,940	2,919	755	263	14	32	6,923
Rush	1,811	1,848	465	137	32	15	4,308
Russell	3,721	3,389	875	269	28	47	8,329
Saline	32,078	14,702	2,591	2,356	192	228	52,147
Scott	2,442	2,568	628	281	21	35	5,975
Sedgwick	292,366	108,277	9,120	14,422	886	1,265	426,336
Seward	10,374	6,326	830	385	36	31	17,982
Shawnee	105,934	34,392	5,121	5,462	185	520	151,614
Sheridan	1,530	2,153	626	130	21	19	4,479
Sherman	2,386	3,070	858	274	46	30	6,664
Smith	1,848	2,446	860	141	33	15	5,343
Stafford	2,202	2,750	734	162	5	24	5,877
Stanton	940	1,528	458	102	2	11	3,041
Stevens	2,790	2,672	698	189	13	19	6,381
Sumner	13,082	9,066	1,594	934	49	97	24,822
Thomas	4,224	3,966	1,084	386	19	45	9,724
Trego	1,595	1,875	660	152	13	27	4,322
Wabaunsee	4,093	3,428	800	281	7	33	8,642
Wallace	837	1,553	380	70	3	15	2,858
Washington	3,275	3,441	1,067	215	5	16	8,019
Wichita	1,031	1,830	387	127	9	5	3,389
Wilson	4,250	4,846	633	308	42	41	10,120
Woodson	1,588	1,891	333	89	6	10	3,917
Wyandotte	88,432	33,631	2,202	3,787	61	178	128,291
Total	1,676,027	766,196	129,534	92,642	5,016	8,156	2,677,571

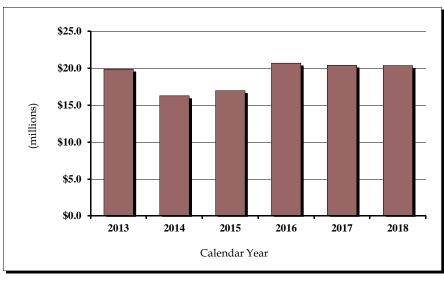
Note: Numbers of registrations come from the Motor Vehicle System (for non-commercial vehicles)

Special plate registrations are included in the appropriate vehicle category.

The above figures reflect registrations sold in the counties and reported to the Department of Revenue, Division of Vehicles, and should not be construed to be an exact number on the highways of the state.

# **Driver License Fee Collections by Calendar Year**

Driver licenses are issued by the Division of Vehicles for the operation of motor vehicles. The Division also issues Identification Cards. During the 1997 Legislative Session, House Bill 2073 was enacted. The bill extended the license renewal cycle from four to six years for licensed drivers between the ages of 21 and 65. All fees increased to the six-year rate at the previous cost per year.



Calendar <u>Year</u>	Amount Collected	Percent Change
2013	\$19,856,697	-1.2%
2014	\$16,268,712	-18.1%
2015	\$16,952,179	4.2%
2016	\$20,677,128	22.0%
2017	\$20,397,508	-1.4%
2018	\$20,352,472	-0.2%

### Driver Licenses by Age and License Class, Calendar Year 2018

#### Kansas Drivers by Age Category

	Calendar Year	Percent of Total
Age Category	<u>2018</u>	By Age
14 and 15 (restricted license)	8,990	0.4%
16 - 24	285,499	13.3%
25 - 49	888,211	41.3%
50 - 64	528,410	24.6%
65 and over	438,457	20.4%
Total by Age	2,149,567	100.0%

Note: New Driver License system launched in 2018

#### Kansas Drivers by License Class

		Calendar Year	Percent of Total
<u>License Class*</u>		<u>2018</u>	By Class
Class CDL		133,742	6.2%
Class A & B		17,790	0.8%
Class C		1,818,771	84.6%
Class M**		<u>179,264</u>	8.3%
	Total	2,149,567	100.0%

#### \* Classes:

CDL: Commercial Driver License only, and in combinations A, B, C

Class A: combination vehicle Class B: truck > 24,000 lbs or bus Class C: regular automobile

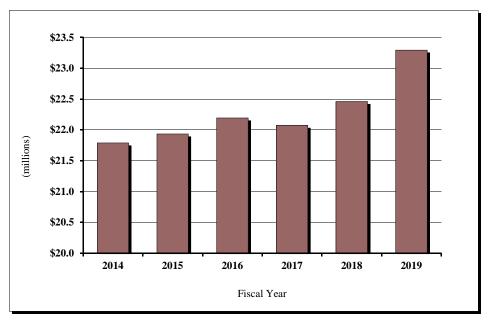
Class M: motorcycle only, and in combinations AM, BM, CM:

**M	70
AM	9,269
BM	3,247
CM	166,678
Class M Total	179,264

# Gallonage Tax Receipts by Components and Fiscal Year

Gross Gallonage Tax by Components

	Fiscal Year	Fiscal Year	Percent
	<u>2018</u>	<u>2019</u>	<u>Change</u>
Alcohol and Spirits	\$11,304,926	\$12,145,129	7.4%
Fortified and Light Wine	\$1,643,735	\$1,551,382	-5.6%
Strong Beer	\$8,033,170	\$8,341,182	3.8%
Cereal Malt Beverage	<u>\$1,478,506</u>	\$1,256,708	-15.0%
Total	\$22,460,337	\$23,294,401	3.7%

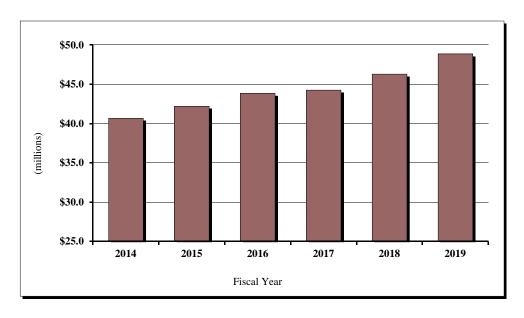


Total Gallonage Tax by Fiscal Year

Fiscal	Amount	Percent
<u>Year</u>	Collected	Change
2014	\$21,789,018	-1.1%
2015	\$21,934,650	0.7%
2016	\$22,192,973	1.2%
2017	\$22,073,621	-0.5%
2018	\$22,460,337	1.8%
2019	\$23,294,401	3.7%

### **Liquor Excise Tax Gross Receipts**

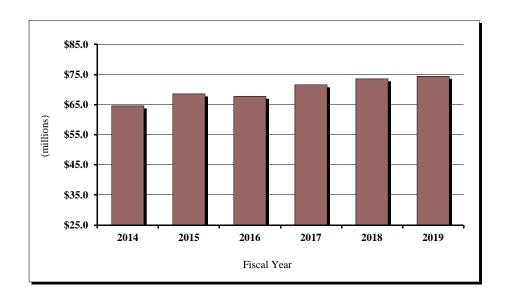
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking establishment selling to customers for on-premise consumption). The tax is also imposed on the acquisition cost of alcoholic liquor used in free samples offered by clubs and drinking establishments. Seventy percent of the tax collection is returned to the locality from which collected; 25% is credited to the State General Fund; and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Tax Operations rather than the Division of Alcoholic Beverage Control.



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent Change
2014	\$40,661,294	3.6%
2015	\$42,196,378	3.8%
2016	\$43,842,818	3.9%
2017	\$44,246,942	0.9%
2018	\$46,290,242	4.6%
2019	\$48,853,738	5.5%

# **Liquor Enforcement Tax Gross Receipts**

The liquor enforcement tax is an 8% tax imposed on alcohol sold for off-premise consumption. The tax is imposed on alcoholic liquor and effective April 2019, also cereal malt beverages sold by retail liquor stores, microbreweries, microdistilleries, and farm wineries to Kansas consumers, or sold by distributors to Kansas clubs, drnking establishments or caterers. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent Change
2014	\$64,564,302	6.6%
2015	\$68,556,891	6.2%
2016	\$67,762,160	-1.2%
2017	\$71,594,638	5.7%
2018	\$73,545,647	2.7%
2019	\$74,381,927	1.1%

# **Total Liquor Taxes and Fees and Number of Licenses**

# Fiscal Year 2019 Total Liquor Taxes and Fees

	Fiscal Year <u>2019</u>	Percent <u>Total</u>
Gallonage Tax	\$23,294,401	15.3%
Liquor Excise Tax	\$48,853,738	32.1%
Liquor Enforcement Tax	\$74,381,927	48.9%
Fees and Fines	<u>\$5,488,616</u>	3.6%
Total	\$152,018,682	100.0%

# **Alcoholic Beverage Licenses Issued**

License Type	Count
Caterer	69
Class A Club - Social (500 members or less)	33
Class A Club - Social (Over 500 members)	17
Class A Club (Fraternal/Veterans)	164
Class B Club	58
Common Consumption Area Permit	6
Distributor - Beer	35
Distributor - Spirits	36
Distributor - Wine	41
Drinking Establishment	1899
Drinking Establishment/Caterer	146
Farm Winery	50
Farm Winery Outlet	11
Farmers' Market Sales Permit	10
Hotel Drinking Establishment	64
Hotel Drinking Establishment and Caterer	21
Manufacturer's License	5
Microbrewery License	61
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	9
Non-Beverage Permit	24
Non-Beverage User License	16
Packaging and Warehousing Facility Permit	3
Public Venue License	5
Retailer's License	733
Special Order Shipping License	707
Supplier Permit	1257
Temporary Permits (issued in CY19 to date)	458

Total

5939

94

#### Kansas Liquor-by-the-Drink November 2018

The tax base for the liquor-by-the-drink tax is gross receipts from the sale of alcoholic liquor by clubs, caterers, drinking establishments, and temporary permit holders. This map identifies the year the county voted for liquor-by-the-drink, and where applicable, the year the county removed the 30% food requirement.

No liquor-by-the-drink	
Liquor-by-the-drink allowed with 30% food requirement	
Liquor-by-the-drink allowed with no food requirement	

2000 Cheyer		2002 Rawlins	2002 Decatur	1992 Norton	1996 2012 Phillips	1992 Smith	2018 Jewell	1986 Republic	1986 Washin	150		1986 Nemal	Rrow	Doninh:	S. S
1986		1986	2016	1992	2000	2010	1996	1998 Cloud	2016	1986 2004 Riley Po	1986		2004	Atchison Lea	venworth
Sherman	1 T	homas	Sheridan	Graham	Rooks	Osborne	Mitchell	2006	Clay	Kney Po	ttawato	mie J		1986 fferson 201	0 1986
		006	2012	1986	1986 1988	1986	1990 Lincoln	Ottawa 1986	1986	1986 1990 Geary		986 aunsee	1994 Shawnee	1986 1992	1986
Wallace	L	gan	Gove	Trego	Ellis	Russell	1986	1994	Dickins	7	┕		1986	Douglas	Johnson
2008	2014	2010	2012	2004	1986	1986	Ellsworth	Saline		Morris		1986 1992	Osage	1994 Franklin	1986 Miami
Greeley	Wichita	Scott	Lane	Ness	Rush	2004	2014	1996 McPherson	2004 Marie	1988	8	Lyon	2004	1996	2004
				2004	1992 Pawnee	Barton	Rice	)		Chas	se		2004 Coffey	Anderson	Linn
2010	1988	1986 2018		Hodgeman	1986	2016 Stafford	1986	198 Har				986	2008	2000	1992 2018
Hamilton	Kearny	Finney	2018	2016	2008 Edwards		Reno	198		1986	}	nwood	Woodson	Allen	Bourbon
Stanton	2008	Haskell	Gray	Ford	2010	2000 Pratt	2004	Sedg		Butler			1998	1998	1986 1992
	Grant			10.0	Kiowa	rrau	Kingman		-			014 Elk	Wilson	Neosho	Crawford
2012	2012	1996	2018	2016	2010	2010	2006	199	2	1996	20	08	1998	1996	2012
Morton	Stevens	Seward	Meade	Clark	Comanche	Barber	Harper	Sum	ner	Cowley	Chaut	auqua	Montgome	ry <u>Labette</u>	Cherokee