

# **LOCAL INTANGIBLES TAX RETURN**

2019

	For tax year January 1 - December 31, 2018, or other taxable year beginning, 20; ending		_ , 20		
ш [	First Name (If joint return, use first names and middle initials of both)  Last Name	Your 9	Social Secu	rity Number	
우늬					
PLEASE TYPE OR PRINT	Mailing Address (Number and street, including apartment number, or rural route)	Spouse's Social Security Number			
LEA OR	City, Town, or Post Office, State and Zip Code	Feder	al Identificat	ion Number	
Quest	tions 1 & 2 must be answered before your intangibles tax rate can be determined.	Fo T.	or County U	se Only JMBER	
1.	Is your legal residence located within the corporate limits of a city or town?				
	☐ Yes. If yes, name of city or town:				
	□ No. If no, name of township:				
2.	County of residence as of January 1, 2019:				
3.	Intangibles income (from line 11, Part 1 or line 17, Part II)	\$			
	DUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUN  DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPAR  T I – INTANGIBLES EARNINGS				
	Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and int	erest			
	or dividends received from all savings and loan associations and credit unions	I			
5.	Dividends or other income from corporation stock including those located in Kansas and dividends or interest				
	income received from mutual funds and trust companies	5			
6.	Interest from notes (except when secured by mortgages on Kansas real estate when registration fee has been	paid) 6			
7.	Earnings from conditional sales contracts, chattel paper, or other secured transactions	7			
8.	Interest or discount income from bonds, debentures, and certificates of indebtedness	8			
9.	Interest carrying charges and other income from accounts receivable (nonresidents: see instructions)	9			
10.	Other intangibles income (see instructions)	10			
11.	Total intangibles income. If you qualify for the "Special Senior Citizen or Disability Exemption" complete Part				
	to determine your intangibles income. If you do not qualify for the exemption, enter this amount on line 3	11			
PAF	RT II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION - see inst (Part II must be completed entirely or the exemption will not be all		v 1	YEAR	
12.	Your date of birth. If you were born after January 1, 1959, you must be blind or disabled to qualify (see instructions)			TEAR	
13.	Is this special exemption based on disability or blindness? If yes, attach proof of disability or blindness (see ins	tructions).	☐ Yes	□ No	
14.	Total household income for 2018 (must be less than \$20,000; see instructions)	14			
15.	Enter total intangibles income from Part I, line 11	15			
16.	LESS: Special intangibles income exemption (see instructions for allowable exemption)				
17.	Taxable intangibles income (subtract line 16 from line 15; enter result here and on line 3 above)				
	I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, corn	rect, and comp	lete retur	n.	
ei	Signature of taxpayer	Date		· · · · · · · · · · · · · · · · · · ·	
11	If joint return, BOTH husband and wife must sign Signature of	of preparer if of	ther than	taxpayer	
YO	UR TELEPHONE NUMBER TELEPHONE NUMBER – TI and should be the one we ca	ne number you In reach you a	ı turnısh v t during of	viii be contidential ffice hours.	

### **INSTRUCTIONS FOR 2019 LOCAL INTANGIBLES TAX RETURN**

#### **GENERAL INFORMATION**

The intangibles tax is a local tax levied on gross earnings received from intangible property such as savings accounts, stocks, bonds, accounts receivable, and mortgages. It is not to be confused with the state income tax which is used to support state government.

WHO MUST FILE INTANGIBLES TAX. All Kansas residents and corporations owning taxable property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 2018, must file a Form 200. If you live in an area that has no intangibles tax, or your tax due is less than \$5, you do not have to file a Form 200.

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax. Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file a Form 200. Senior citizens or disabled persons are also required to file a Form 200, but may be entitled to a special senior citizen or disability exemption, explained in Part II.

EXEMPT INTANGIBLES INCOME. Intangibles tax does not apply to: interest on notes secured by Kansas real estate mortgages on which a registration fee has been paid; earnings on individual retirement and Keogh accounts and other qualified retirement plans; bonds and other evidences of indebtedness issued by the federal government, the State of Kansas or any of its municipal or taxing subdivisions, certain distributions of subchapter S corporations; certain reimbursements of interest paid on notes, the proceeds of which were the source of funds for another note; and dividends from stock of a bank, savings and loan association or regulated investment company located in Kansas or from doing business in Kansas. National bank associations, state banks, federal and state chartered savings and loan associations, trust companies, credit unions, and certain non-profit corporations operating or providing hospitals, psychiatric hospitals, adult care homes, private children's homes and housing for the elderly are exempt from intangibles tax.

WHEN AND WHERE TO FILE. If you have intangibles income, you must file a Form 200 with your local County Clerk's office (addresses follow the tax rates) on or before April 15, 2019 (there are no provisions for extensions of time to file Form 200). Do not enclose Form 200 with your Kansas Income Tax Return (K-40) or mail your payment to the Department of Revenue. The county clerk will compute your tax and you will be billed by your local county treasurer in November 2019. If your return is delinquent, interest and/ or penalty may be assessed by the county treasurer's office. This will be included in your tax billing when you receive it. If your tax is less than \$5, you will not be billed.

**AMENDED RETURNS**. To correct an error on a Form 200 that has already been filed, complete another Form 200 with the correct information and write "AMENDED" across the top. Attach a letter explaining the correction.

**ASSISTANCE**. If you need assistance in completing your Intangibles Tax Return, Form 200, contact your local County Clerk's office.

#### SPECIFIC LINE INSTRUCTIONS

Print or type your name, address and Social Security number(s) or federal identification number. If your accounting records are maintained by fiscal year, indicate the year in the space provided above your name.

**LINE 1**: Mark the appropriate box. If YES, enter the city or town where your residence is located. If NO, enter the township where your residence is located. **Do not** enter both a city and a township name.

LINE 2: Enter the name of the county in which your residence is located.

**LINE 3**: Enter the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the amount from Part II. line 17.

#### **PART I - INTANGIBLES EARNINGS**

There are no exemptions or deductions allowable to reduce total gross earnings as reported on this return.

**LINE 4**: Enter interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits,

and other time deposits, regardless of the bank's location or when the security was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit union regardless of location. Enter all interest received or credited to your account from funds left on deposit with insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

**LINE 5**: Enter all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. Do not report dividends from insurance policies or patronage dividends for co-ops based on business done with the co-ops. Also enter all investment income received from mutual funds and trust companies. Do not report capital gains.

**LINE 6**: Enter all interest, discount interest, or other earnings received from notes receivable, unless the notes are secured by a Kansas mortgage on which a mortgage registration fee has been paid. Do not report the principal from notes or loans.

**LINE 7**: Enter all interest or other income received from notes or accounts which are secured by conditional sales contracts or chattel mortgages.

**LINE 8**: Enter interest or discount income received from bonds and debentures. Income from bonds issued by states or their political subdivisions other than Kansas are subject to tax.

**LINE 9**: Enter all interest, carrying charges, or other earnings from accounts receivable received during the tax year, regardless of when the account was opened or closed. Nonresidents must report all income which has a Kansas business situs.

**LINE 10**: Enter all other income from intangible property which is not included on lines 4 through 9. This includes taxable intangible income from trusts, estates, brokerage accounts, etc.

**LINE 11**: Add lines 4 through 10 and enter the result on line 11. If you do not qualify for the *special senior citizen or disability exemption* (see Part II), then enter the amount from line 11 on line 3.

#### PART II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

WHO MAY QUALIFY. To be eligible for the special intangibles income exemption found at K.S.A. 12-1,109(c)(1), you must be 60 years of age or older on or before January 1, 2019; or have been disabled or blind during all of 2018, regardless of age; AND have a household income of \$20,000 or less. If your total household income for 2018 is between \$15,000 and \$20,000, the \$5,000 intangibles income exemption is reduced by the amount your total income exceeds \$15,000. If married, only one spouse can claim the special intangibles income exemption. This special exemption cannot be claimed for a decedent who died prior to January 1, 2019.

LINE 12: Enter the month, day, and year of your birth.

**LINE 13**: To claim the special exemption for a disability or blindness, you must have been disabled or blind during the entire year of 2018. If you are filing as a disabled person, attach a copy of your Social Security certification of disability letter showing proof you received Social Security benefits during the entire year of 2018 based upon your disability. If you are not covered by Social Security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, submit a visual acuity statement from your doctor.

**LINE 14**: Add the total income received from ALL sources during 2018 by you, or you and your spouse. Include wages, Social Security (except Social Security Disability payments), railroad retirement, and any other pension income; interest, dividends, salaries, commissions, fees, bonuses, tips and any gain from the sale of property. Include also your share of income received from partnerships, estates, trusts and royalties, net rental income, and business or farm income. Net operating losses and net capital losses may not be used to reduce total income. If this total is greater than \$20,000, stop here and enter the amount from line 11 of Part I on line 3.

LINE 15: Enter the total intangibles income from Part I, line 11.

**LINE 16**: If your total household income on line 14 is \$15,000 or less, enter \$5,000 on line 16. If line 14 is greater than \$15,000 but less than \$20,000, subtract the amount over \$15,000 from \$5,000, and enter the result on line 16. Example: If line 14 is \$18,000, enter \$2,000 on line 16.

**LINE 17**: Subtract line 16 from line 15 and enter the result on line 17 and on line 3. This is your taxable intangibles income.

## 2019 INTANGIBLES TAX RATES and COUNTY CLERK ADDRESSES

The following list is the 2019 Intangibles Tax Rates for the counties of Kansas that impose a tax, as well as any city/township rate. This information was provided by local County Clerks and is current to July 1, 2018. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. A Form 200 must be filed with your local County Clerk's office by April 15, 2019. The county clerk will compute your tax liability and the county treasurer will bill you at a later date.

ATCHISON	Silverdale Twp2.25	Gettysburg Twp2.2	5 Townships Rai	e MITCHELL
	Vernon Twp2.25	Graham Twp2.2		F
Atchison County — 0%	Walnut Twp2.25			
<u>Cities</u> <u>Rate</u>	· ·	Happy Twp2.2		
luron2.25	DECATUR	Millbrook Twp 2.2		
/luscotah 2.25	Decatur County — 0%	Nicodemus Twp2.2		Glen Elder2.2
ownships Rate	Cities Rate	Solomon Twp 2.2	5	Hunter2.2
Grasshopper Twp	Norcatur2.25		S LOGAN	
		GRAY	Logan County — .75%	Tipton2.2
(apioma Twp	<u>Townships</u> <u>Rate</u>	Gray County — 0%	<u>Cities</u> Rai	<sub>e</sub> <u>Townships</u> <u>Ra</u>
ancaster Twp2.25	Allison Twp2.25			
Valnut Twp 2.25	Cook Twp2.25	<u>Cities</u> Ra	_	Poloit Turn
	Finley Twp2.25	Copeland 2.2		Ploomfield Twn 2.2
BARBER	Grant Twp2.25	Ensign2.2	5 <u>Townships</u> <u>Ra</u>	⊑ I pr
Barber County — 2.25%	Harlan Twp2.25	Ingalls 2.2	5 Elkader Twp	Blue Hill Twp2.2
Townships Rate		Townships Re	Loop Turn 2.2	Carr Creek Twp 2.2
	Liberty Twp2.25		<u>-   </u>	
ake City Twp2.25	Lincoln Twp2.25	Copeland Twp 2.2	Ooklay Tum	
McAdoo Twp2.25	Logan Twp2.25	East Hess Twp2.2	Dunnall Carings Tum 2.2	
Moore Twp2.25	Lyon Twp2.25	Foote Twp	5 Russell Springs Twp 2.2	Clan Eldar Turn
Nippawalla Twp2.25	Olive Twp2.25	Montezuma Twp2.2	5 Western Twp 2.2	
Sharon Twp2.25		· ·		Hayes Twp2.2
•	Roosevelt Twp2.25	HARPER	MARION	Logan Twp2.2
BROWN	Summit Twp2.25		Marion County — 0%	Lulu Twp2.2
Brown County — 0%	DICKINGON	Harper County — 0%	Cition	Pittsburg Twp2.2
	DICKINSON	<u>Cities</u> <u>Re</u>	<u></u>	<del>-</del>   _,
Townships Rate	Dickinson County — .75%	Bluff City2.2	Goessel 2.2	1 B
Hamlin Twp2.25	Townships Rate	I was a second	<sub>5</sub> <u>Townships</u> <u>Ra</u> i	
Hiawatha Twp2.25	Center Twp2.25	Townships Re	I Fairplay Two 1 12	5 Salt Creek Twp2.2
rving Twp2.25			드 I · · · · · · · · · · · · · · · · ·	
Morrill Twp2.25	Hope Twp 2.25	Township #22.2	Doobody 2.2	´   - · · · · · · · · · · · · ·
Robinson Twp2.25	Jefferson Twp2.25	Township #3 2.2	Wast Daniel Time	· I · ·
	Noble Twp 2.25	Township #4 2.2	West Branch Twp 2.2	Valliut Creek Twp2.2
Walnut Twp2.25	Sherman Twp2.25	'	MARSHALL	NEMAHA
Washington Twp2.25	Union Twp	HARVEY		l .
CHEVENNE	Willowdale Twp2.25	Harvey County — 0%	Marshall County — 0%	Nemaha County — 0%
CHEYENNE	Willowdale Twp2.25		Cities	e <u>Cities</u> Ra
Cheyenne County —.75%	DONIPHAN		<u>.c  </u>	
<u>Cities</u> <u>Rate</u>		North Newton2.0	U I	
Bird City2.25	Doniphan County —.75%	<u>Townships</u> <u>Ra</u>		
	Cities Rate	Alta Twp2.2	5 Oketo2.2	
<u>Townships</u> <u>Rate</u>	Denton2.25	Emma Twp 2.2	5 Summerrield 2.2	
Benkelman Twp2.25				5   Capioma Twp 2.2
Bird City Twp2.25	Elwood2.25	Highland Twp2.2		
Calhoun Twp2.25	Highland2.25	Lake Twp2.2	Balderson Two	
Wano Twp2.25	Severance 2.25	Sedgwick Twp2.2		_ '
	Troy 2.25		Bigelow Twp2.2	
CLARK	Wathena 2.25	JEWELL	Blue Rapids City Twp 1.2	
	White Cloud 2.25	Jewell County —.75%	Center Twp 2.2	5 Mitchell Twp
Clark County — .75%			Clear Fork Twp2.2	
<u>Cities</u> <u>Rate</u>	<u>Townships</u> <u>Rate</u>		Claveland Twn 2.2	
Englewood2.25	Burr Oak Twp 2.25	Burr Oak 2.2	Cottage Hill Twn 2.2	
Minneola2.25	lowa Twp 2.25	Esbon 2.2		
Townships Rate	·	Jewell2.2	5   Elm Creek Twp2.2	_
Appleton Twp2.25	ELLSWORTH	Mankato2.2	<sub>5</sub>   Franklin Twp2.2	
	Ellsworth County — 0%			Washington Twp2.2
Englewood Twp2.25				5   ***********************************
Lexington Twp2.25	<u>Townships</u> <u>Rate</u>	Athens Twp	U Logan Twn ' 22	
01.437	Mulberry Twp2.25	Burr Oak Twp 2.2	Marysville Twp2.2	_   14200110
CLAY	Thomas Twp 2.25	Esbon Twp	_   11101 9011110 1 111911111111111111111	
Clay County — .75%	Trivoli Twp 2.25	Grant Twp2.2	_   Wullay IWP2.2	7   Tarring   Da
Cities Rate		Harrison Twp1.0	^   140010 144P	L Erio Turo
	FORD		_   Okelo TWP2.2	·
Green2.25		Highland Twp1.0	O Richland Twp2.2	5   Lincoln Twp2.2
_ongford2.25	Ford County — 0%	Holmwood Twp	5 Rock Twp	
OL OUR	<u>Townships</u> Rate		1 100K 1 WP 2.2	<u> </u>
CLOUD	Bloom Twp 2.25	Jackson Twp	_   00.200900000000000000000000000000000000	
Cloud County —.75%	Bucklin Twp 2.25	Limestone Twp2.2		
Cities Rate	Concord Twp 2.25			, I
		Odessa Twp 1.0		<u>Cities</u> <u>Ra</u>
	Pord Iwn 775	L Mickeburg Turn 2 1		Bazine2.2
Aurora2.25	Ford Twp	Vicksburg Twp2.2	_ •	Brownell2.2
Aurora	Richland Twp2.25	Walnut Twp2.2	5 McPherson County — 0%	
Aurora       2.25         Clyde       2.25         Jamestown       2.25	Richland Twp2.25 Sodville Twp2.25	Walnut Twp2.2	_	1
Aurora       2.25         Clyde       2.25         Jamestown       2.25         Townships       Rate	Richland Twp2.25	,	5 <u>Townships</u> Rai	e Ness City2.2
Aurora       2.25         Clyde       2.25         Jamestown       2.25         Townships       Rate	Richland Twp	Walnut Twp	5 <u>Townships</u> <u>Rai</u> Bonaville Twp2.2	<u>e</u> Ness City
Aurora       2.25         Clyde       2.25         Jamestown       2.25         Townships       Rate         Arion Twp       50	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25	Walnut Twp	5         Townships         Rai           Bonaville Twp         2.2           Delmore Twp         2.2	e         Ness City         2.2           5         Ransom         2.2           5         Utica         2.2
Aurora       2.25         Clyde       2.25         Jamestown       2.25         Townships       Rate         Arion Twp       50         Aurora Twp       2.25	Richland Twp	Walnut Twp	5         Townships         Rai           Bonaville Twp         2.2           Delmore Twp         2.2           Groveland Twp         2.2	e         Ness City         2.2           5         Ransom         2.2           5         Utica         2.2           5         Townships         Ra
Aurora       2.25         Clyde       2.25         Jamestown       2.25         Townships       Rate         Arion Twp       50         Aurora Twp       2.25         Colfax Twp       2.25	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE	Walnut Twp	5         Townships         Rai           Bonaville Twp         2.2           Delmore Twp         2.2           Groveland Twp         2.2	e         Ness City         2.2           5         Ransom         2.2           5         Utica         2.2           5         Townships         Ra
Aurora       2.25         Clyde       2.25         Jamestown       2.25         Townships       Rate         Arion Twp       .50         Aurora Twp       2.25         Colfax Twp       2.25         Elk Twp       50	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County       .75%	Walnut Twp	5         Townships         Rai           Bonaville Twp         2.2           Delmore Twp         2.2           Groveland Twp         2.2           Egypsum Creek Twp         2.2	g       Ness City       2.2         5       Ransom       2.2         5       Utica       2.2         5       Townships       Ra         5       Bazine Twp       2.2
Aurora       2.25         Clyde       2.25         Jamestown       2.25         Townships       Rate         Arion Twp       50         Aurora Twp       2.25         Colfax Twp       2.25         Elk Twp       50	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County       .75%         Cities       Rate	Walnut Twp	5         Townships         Rail           Bonaville Twp         2.2           Delmore Twp         2.2           Groveland Twp         2.2           Gypsum Creek Twp         2.2           5         Little Valley         2.2	e         Ness City         2.2           5         Ransom         2.2           5         Utica         2.2           5         Townships         Ra           6         Bazine Twp         2.2           5         Center Twp         2.2
Aurora       2.25         Clyde       2.25         Iamestown       2.25         Iamestown       2.25         Cownships       Rate         Aurora       50         Aurora Twp       2.25         Colfax Twp       2.25         Elk Twp       50         Grant Twp       1.00	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County       .75%	Walnut Twp	5         Townships         Ra           Bonaville Twp         2.2           Delmore Twp         2.2           Groveland Twp         2.2           Eg         Gypsum Creek Twp         2.2           Little Valley         2.2           Marquette Twp         2.2	e     Ness City     2.2       5     Ransom     2.2       5     Utica     2.2       5     Townships     Ra       5     Bazine Twp     2.2       5     Center Twp     2.2       5     Eden Twp     2.2
Aurora       2.25         Clyde       2.25         Jamestown       2.25         Jamestown       5.25         Aurora       50         Aurora       2.25         Colfax       7wp         2.25       2.25         Elk       7wp         Sgrant       1.00    COWLEY	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County       .75%         Cities       Rate	Walnut Twp	5         Townships         Ra           Bonaville Twp         2.2           Delmore Twp         2.2           Groveland Twp         2.2           Sepsum Creek Twp         2.2           Little Valley         2.2           Marquette Twp         2.2           Meridian Twp         2.2	g     Ness City     2.2       5     Ransom     2.2       5     Utica     2.2       5     Townships     Ra       5     Bazine Twp     2.2       5     Center Twp     2.2       5     Eden Twp     2.2       5     Forrester Twp     2.2
Aurora 2.25 Clyde 2.25 clamestown 2.25 frownships Rate Aurora Twp 50 Colfax Twp 2.25 Colfax Twp 50 Grant Twp 1.00 COWLEY	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County — .75%         Cities       Rate         Gove       2.25         Grainfield       2.25	Walnut Twp	5	g     Ness City     2.2       5     Ransom     2.2       5     Utica     2.2       6     Townships     Ra       8azine Twp     2.2       5     Center Twp     2.2       6     Eden Twp     2.2       6     Forrester Twp     2.2       6     Forrester Twp     2.2       6     Franklin Twp     2.2
Aurora 2.25 Clyde 2.25 Iamestown 2.25 Iownships Rate Aurora Twp 50 Colfax Twp 2.25 Colfax Twp 50 Grant Twp 1.00  COWLEY Cowley County — .75%	Richland Twp	Walnut Twp	5	e     Ness City     2.2       5     Ransom     2.2       5     Utica     2.2       6     Townships     Ra       8azine Twp     2.2       5     Center Twp     2.2       5     Eden Twp     2.2       5     Forrester Twp     2.2       5     Franklin Twp     2.2
Aurora 2.25 Clyde 2.25 clyde 2.25 lamestown 2.25 rownships Rate Aurora Twp 50 Aurora Twp 2.25 Colfax Twp 2.25 Elk Twp 50 Grant Twp 1.00  COWLEY Cowley County75% Cities Rate	Richland Twp	Walnut Twp	Townships   Ra   Bonaville Twp   2.2   Delmore Twp   2.2   Groveland Twp   2.2   Eg   Cypsum Creek Twp   2.2   Little Valley   2.2   Marquette Twp   2.2   Meridian Twp   2.2   Mound Twp   2.2   South Sharps Creek Tw	g         Ness City         2.2           5         Ransom         2.2           5         Utica         2.2           6         Townships         Ra           8         Bazine Twp         2.2           5         Center Twp         2.2           5         Eden Twp         2.2           5         Forrester Twp         2.2           5         Franklin Twp         2.2           5         Highpoint Twp         2.2
Aurora 2.25 Clyde 2.25 Idamestown 2.25 Idamestown 2.25 Idamestown 5.0 Aurora Twp 5.0 Aurora Twp 2.25 Colfax Twp 5.0 Grant Twp 1.00  COWLEY Cowley County75% Cities Rate Cambridge 2.25	Richland Twp	Walnut Twp	5	Ness City
Aurora 2.25 Clyde 2.25 Clyde 2.25 Jamestown 2.25 Aurora 7	Richland Twp	Walnut Twp	5	Ness City
Aurora 2.25 Clyde 2.25 Iamestown 2.25 Iamestown 5.0 Aurora Twp 50 Aurora Twp 2.25 Colfax Twp 5.0 Grant Twp 1.00  COWLEY  Cowley County75% Cities Rate Cambridge 2.25 Townships Rate Bolton Twp 2.25	Richland Twp	Walnut Twp	5	Ness City
Aurora 2.25 Clyde 2.25 Clyde 2.25 Jamestown 2.25 Jamestown 5.0 Aurora Twp 5.0 Aurora Twp 2.25 Colfax Twp 5.0 Grant Twp 1.00  COWLEY  Cowley County75% Cities Rate Cambridge 2.25 Townships Rate Bolton Twp 2.25	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County — .75%         Cities       Rate         Gove       2.25         Grainfield       2.25         Grinnell       2.25         Park       .75         Quinter       2.25         Townships       Rate         Baker Twp       2.25	Walnut Twp	5	Ness City
Aurora 2.25 Clyde 2.25 Clyde 2.25 Iamestown 2.25 Iamestown 50 Iamestown 50 Aurora Twp 50 Colfax Twp 50 Grant Twp 50 Grant Twp 50 COWLEY Cowley County75% Clities Rate Cambridge 2.25 Townships Rate Bolton Twp 2.25 Creswell Twp 2.25	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County — .75%         Cities       Rate         Gove       2.25         Grainfield       2.25         Grinnell       2.25         Park       .75         Quinter       2.25         Townships       Rate         Baker Twp       2.25         Gove Twp       2.25	Walnut Twp	Townships   Rai	Ness City
Aurora 2.25 Clyde 2.25 Idamestown 2.25 Idamestown 2.25 Idamestown 5.0 Aurora Twp 5.0 Aurora Twp 2.25 Colfax Twp 5.0 Grant Twp 1.00  COWLEY  Cowley County75% Cities Rate Cambridge 2.25 Icownships Rate Colton Twp 2.25 Creswell Twp 2.25 Fairview Twp 2.25	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County — .75%         Cities       Rate         Gove       2.25         Grainfield       2.25         Grinnell       2.25         Park       .75         Quinter       2.25         Townships       Rate         Baker Twp       2.25         Gove Twp       2.25         Grainfield Twp       2.25	Walnut Twp	Townships   Rai	Ness City
Aurora 2.25 Clyde 2.25 Clyde 2.25 Clyde 2.25 Clamestown 2.25 Cownships Rate Arion Twp 50 Aurora Twp 2.25 Colfax Twp 50 Grant Twp 50 COWLEY Cowley County75% Cities Rate Cambridge 2.25 Cownships Rate Coreswell Twp 2.25 Fairview Twp 2.25 Ciberty Twp 2.25 Liberty Twp 2.25	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County — .75%         Cities       Rate         Gove       2.25         Grainfield       2.25         Grinnell       2.25         Park       .75         Quinter       2.25         Townships       Rate         Baker Twp       2.25         Gove Twp       2.25	Walnut Twp	Townships   Rai	Ness City
Aurora 2.25 Clyde 2.25 Clyde 2.25 Jamestown 2.25 Aurora 7	Richland Twp	Walnut Twp	Townships   Rai	Ness City
Aurora 2.25 Clyde 2.25 Iamestown 2.25 Iamestown 5.0 Aurora Twp 50 Aurora Twp 2.25 Clifax Twp 50 Grant Twp 1.00  COWLEY  Cowley County75% Cities Rate Cambridge 2.25 Townships Rate Bolton Twp 2.25 Creswell Twp 2.25 Liberty Twp 2.25 Liberty Twp 2.25 Maple Twp 2.25 Maple Twp 2.25 Innescah Twp 2.25 Innescah Twp 2.25	Richland Twp       2.25         Sodville Twp       2.25         Spearville Twp       2.25         Wheatland Twp       2.25         GOVE         Gove County — .75%         Cities       Rate         Gove       2.25         Grainfield       2.25         Grinnell       2.25         Park       .75         Quinter       2.25         Townships       Rate         Baker Twp       2.25         Gove Twp       2.25         Grainfield Twp       2.25         Grinnell Twp       2.25         Grinnell Twp       2.25	Walnut Twp	Townships   Rai	Ness City
Aurora 2.25 Clyde 2.25 Jamestown 2.25 Jamestown 2.25 Townships Rate Arion Twp 50 Aurora Twp 2.25 Colfax Twp 50 Grant Twp 1.00  COWLEY  Cowley County75% Cities Rate Cambridge 2.25 Townships Rate Solton Twp 2.25 Townships Rate Carrier 2.25 Townships Rate Carrier 2.25 Townships 2.25	Richland Twp	Walnut Twp	Townships   Rai	Ness City
Aurora 2.25 Clyde 2.25 Clyde 2.25 Jamestown 2.25 Aurora 7	Richland Twp	Walnut Twp	Townships   Rai	Ness City

OSAGE	Townships	Rate	Roscoe Twp	2.25 l	Big Creek Twp	2.00 I	Falls Twp	2.25
Osage County — 0%	Freedom Twp		Troy Twp		Fairfield Twp		Greene Twp	
					Fairview Twp		Guelph Twp	
Townships Rate	Plainview Twp		Walnut Twp	2.20	Lincoln Twp		Harmon Twp	
Agency Twp 2.25	Plum Twp		REPUB	LIC	Luray Twp			
incoln Twp 2.25	Prairie View Twp		Republic Coun				Jackson Twp	
Scranton Twp2.25	Sumner Twp	2.25			Waldo Twp		London Twp	
CODODNE	·		<u>Cities</u>	<u>Rate</u>	Winterset Twp	2.25	Morris Twp	
OSBORNE	PRATT		Agenda		SMITH		Oxford Twp	
Osborne County — .75%	Pratt County –	- 0%	Cuba	2.25			Ryan Twp	2.2
<u>Cities</u> <u>Rate</u>	Townships	Rate	Munden	2.25	Smith County -		South Haven Twp	2.25
Alton 2.25	Banner Twp	2 25	Narka	2.25	<u>Cities</u>	<u>Rate</u>		_
Downs 2.25	Center Twp		Scandia		Athol		THOMA	ເຮ
Natoma 2.25	Elm Twp		Townships	Rate	Cedar	2.25	Thomas County	<b>—</b> 2.25%
Portis	Gove Twp		Liberty Twp		Gaylord		Cities	Rat
Townships Rate		-	Liberty (Wp	1.00	Kensington	2.25	Gem	2.2
	McClellan Twp		RICE	:	Lebanon	2.25		
Bethany Twp2.25	McPherson Twp		Rice County		Smith Center	2.25	WABAUN	SEE
Bloom Twp 2.25	Ninnescah Twp	2.25	Townships		Townships	Rate	Wabaunsee Cou	nty — 0%
Corinth Twp 2.25	Paxon Twp	2.25		<u>Rate</u>	Banner Twp		Townships	Rai
Covert Twp 2.25	Richland Twp		Bell Twp		Beaver Twp		Farmer Twp	-5
Delhi Twp 2.25	Saratoga Twp		Eureka Twp		Blaine Twp		Maple Hill Twp	2 2
Grant Twp 2.25			Lincoln Twp	2.25	Cedar Twp		mapic i iii i wp	2.2
lancock Twp 2.25	South Valley Twp	2.00	Rockville Twp	2.25			WALLA	CE
Hawkeye Twp2.25	RAWLINS	ا ا	Union Twp		Center Twp		Wallace County	
ndependence Twp2.25			Valley Twp		Cora Twp		_	
	Rawlins County -		valicy (wp	2.20	Crystal Plains Twp		<u>Townships</u>	Rai
Jackson Twp 2.25	<u>Cities</u>	<u>Rate</u>	RILE'	Y	Dor Twp		Weskan Twp	2.2
Kill Creek Twp 2.25	Atwood		Riley County	-	Garfield Twp			
_awrence Twp 2.25	Herndon	2.25	Townships	Rate	German Twp	2.25	WASHING	
_iberty Twp 2.25	McDonald				Harlan Twp	2.25	Washington Cour	nty — .75%
Mt. Ayr Twp 2.25	Townships	Rate	Ashland Twp		Houston Twp	2.25	<u>Cities</u>	Rat
Natoma Twp 2.25	Achilles Twp		Bala Twp		Lane Twp		Haddam	2.2
Penn Twp			Center Twp	2.25	Lincoln Twp		Hanover	
Ross Twp2.25	Center Twp		Fancy Creek Twp	2.25	Logan Twp		Linn	
Round Twp 2.25	Driftwood Twp		Madison Twp	1.00	Martin Twp		Palmer	
	Herl Twp		May Day Twp		Oak Twp		Washington	
Sumner Twp 2.25	Ludell Twp	2.00	Ogden Twp		Pawnee Twp		Townships	Rat
Filden Twp2.25	Rocewood Twp	1.00	Swede Creek Twp					
/alley Twp2.25	Union Twp	2.25			Pleasant Twp		Brantford Twp	
/ictor Twp 2.25	· ·	-	Wildcat Twp	2.25	Swan Twp		Charleston Twp	
Ninfield Twp2.25	RENO		RUSI	_	Valley Twp		Coleman Twp	
D 4 14 0 1 = =	Reno County -	-0%			Webster Twp		Farmington Twp	
PAWNEE	Cities	Rate	Rush Count	,	White Rock Twp	1.00	Grant Twp	2.2
Pawnee County — 0%	Partridge		<u>Cities</u>	<u>Rate</u>	STAFFOR	20	Greenleaf Twp	2.2
Townships Rate			Alexander	2.25	STAFFOR		Haddam Twp	2.2
Conkling Twp	Pretty Prairie		La Crosse	2.25	Stafford County	,	Hanover Twp	2.2
Grant Twp	Sylvia		Rush Center	2.25	<u>Cities</u>	<u>Rate</u>	Highland Twp	
ogan Twp25	Willowbrook		Townships	Rate	Hudson		Independence Twp	
Sawmill Twp 2.25	<u>Townships</u>	<u>Rate</u>	Alexander-Belle Pra		<u>Townships</u>	<u>Rate</u>	Kimeo Twp	
·	Albion Twp	2.25	Big Timber Twp		Richland Twp	2.25		
Walnut Twp2.25	Arlington Twp				·		Lincoln Twp	
PHILLIPS	Bell Twp		Center Twp		SUMNE		Linn Twp	
	•		La Crosse-Brookda	e Twp. 2.25	Sumner County	<b>– 0</b> %	Little Blue Twp	
Phillips County — .75%	Castleton Twp		DUCCE		<u>Townships</u>	<u>Rate</u>	Logan Twp	
<u>Cities</u> <u>Rate</u>	Enterprise Twp		RUSSE		Avon Twp	2.25	Mill Creek Twp	2.2
Agra2.25	Hayes Twp		Russell Coun	ty — 0%	Belle Plaine Twp		Sheridan Twp	2.2
Kirwin2.25	Little River Twp	2.25	<u>Cities</u>	<u>Rate</u>	Bluff Twp		Sherman Twp	2.2
ogan2.25	Medford Twp	2.25	MAZIA.	0.05	Caldwell Twp		Strawberry Twp	
Phillipsburg2.25	Miami Twp	2.25	Waldo	2.25	Chikaskia Twp		Union Twp	
Prairie View	Plevna Twp		Townships	Rate	Downs Twp		<b></b>	
Tallie View	r icviia rwp	2.20	TOWNSHIPS	<u>rtate</u> i	Downs I wp	2.20		
					VDDDEGG	EC		
	COUN	ry Ci	LERK MA	ILING	ADDRESS	ES		

Atchison County Clerk 423 N 5th Atchison KS 66002-1861
Barber County Clerk 120 E Washington Medicine Lodge KS 67104
Brown County Clerk 601 Oregon St. Hiawatha KS 66434
Chase County Clerk PO Box 529 Cottonwood Falls KS 66845
Cheyenne County Clerk 212 E Washington PO Box 985 St. Francis KS 67756
Clark County Clerk 913 Highland PO Box 886 Ashland KS 67831
Clay County Clerk 712 5th St., Ste. 102 Clay Center KS 67432
Cloud County Clerk

811 Washington

Concordia KS 66901

321 E 10th Winfield KS 67156 Decatur County Clerk PO Box 28 Oberlin KS 67749 Dickinson County Clerk 109 E First PO Box 248 Abilene KS 67410 Doniphan County Clerk PO Box 278 Troy KS 66087 Ellsworth County Clerk 210 N Kansas Ellsworth KS 67439 Ford County Clerk 100 Gunsmoke Dodge City KS 67801 Gove County Clerk 520 Washington, Ste 105 Gove KS 67736 Graham County Clerk 410 N Pomeroy Hill City KS 67642

300 S Main PO Box 487 Cimarron KS 67835 Greeley County Clerk 208 Harper PO Box 277

Tribune KS 67879

Harper County Clerk 201 North Jennings Anthony KS 67003 Harvey County Clerk

PO Box 687 Newton KS 67114 Jewell County Clerk

307 N Commercial Mankato KS 66956 Kearny County Clerk

PO Box 86 Lakin KS 67860 Labette County Clerk

304 N Main

501 Merchant St. PO Box 387 Oswego KS 67356 Lincoln County Clerk 216 E Lincoln Lincoln KS 67455 Logan County Clerk 710 W 2nd Oakley KS 67748 Marion County Clerk 200 S Third St., Ste 104 Marion KS 66861 Marshall County Clerk 1201 Broadway PO Box 391 Marysville KS 66508 McPherson County Clerk PO Box 425 McPherson KS 67460

144 S Lane

PO Box 788

Dighton KS 67839

Meade County Clerk 200 N Fowler PO Box 278 Meade KS 67864 Mitchell County Clerk

111 S Hersey

Beloit KS 67420

PO Box 190

PO Box 186 Seneca KS 66538 Neosho County Clerk 100 S Main PO Box 138 Erie KS 66733 Ness County Clerk 202 W Sycamore Ness City KS 67560 Norton County Clerk 105 S. Kansas PO Box 70 Norton KS 67654-0070 Osage County Clerk 717 Topeka Ave PO Box 226 Lyndon KS 66451-0226 Osborne County Clerk 423 W Main PO Box 160 Osborne KS 67473 Pawnee County Clerk 715 Broadway Larned KS 67550-3098

607 Nemaha

301 State St. Phillipsburg KS 67661 Pratt County Clerk

300 S Ninnescah PO Box 885 Pratt KS 67124

Rawlins County Clerk 607 Main St., #C Atwood KS 67730

Reno County Clerk 206 W 1st St Hutchinson KS 67501

Republic County Clerk 1815 M St., Ste 1

Belleville KS 66935

Rice County Clerk 101 W. Commercial Lyons KS 67554

Riley County Clerk 110 Courthouse Plaza Manhattan KS 66502

Rush County Clerk 715 Elm PO Box 220 LaCrosse KS 67548 PO Box 113 Russell KS 67665

Smith County Clerk 218 S Grant Smith Center KS 66967

Stafford County Clerk 209 N Broadway St. John KS 67576

Sumner County Clerk 501 N Washington, Rm 101 Wellington KS 67152

Thomas County Clerk 300 N Court Colby KS 67701

Wabaunsee County Clerk 215 Kansas PO Box 278 Alma KS 66401

Wallace County Clerk PO Box 70 Sharon Springs KS 67758

Washington County Clerk 214 C St. Washington KS 66968