

## YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUNTY TREASURER WILL BILL YOU. DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPARTMENT OF REVENUE.

## PART I - INTANGIBLES EARNINGS

4. Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest or dividends received from all savings and loan associations and credit unions
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
6. Interest from notes (except when secured by mortgages on Kansas real estate when registration fee has been paid)
7. Earnings from conditional sales contracts, chattel paper, or other secured transactions
8. Interest or discount income from bonds, debentures, and certificates of indebtedness
9. Interest carrying charges and other income from accounts receivable (nonresidents: see instructions)
10. Other intangibles income (see instructions)
11. Total intangibles income. If you qualify for the "Special Senior Citizen or Disability Exemption" complete Part II to determine your intangibles income. If you do not qualify for the exemption, enter this amount on line 3.

| 4 |  |
| ---: | :--- |
| 4 |  |
| 6 |  |
| 7 |  |
| 8 |  |
| 9 |  |
| 10 |  |
|  |  |
| 11 |  |

## PART II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION - see instructions (Part II must be completed entirely or the exemption will not be allowed)

12. Your date of birth. If you were born after January 1, 1962, you must be blind or disabled to qualify (see instructions)

| MONTH | DAY | YEAR |
| :---: | :---: | :---: |

13. Is this special exemption based on disability or blindness? If yes, attach proof of disability or blindness (see instructions)

No
14. Total household income for 2021 (must be less than $\$ 20,000$; see instructions)
15. Enter total intangibles income from Part I, line 11.
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, correct, and complete return.

Signature of taxpayer
here
If joint return, BOTH husband and wife must sign
Signature of preparer if other than taxpayer

YOUR TELEPHONE NUMBER $\qquad$ TELEPHONE NUMBER - The number you furnish will be confidential and should be the one we can reach you at during office hours.

MAIL THIS RETURN TO YOUR LOCAL COUNTY CLERK'S OFFICE (addresses available with the tax rates). DO NOT send this return or payment for Intangibles Tax to the Kansas Department of Revenue.

# INSTRUCTIONS FOR 2022 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 2021, 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 o perating 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, 2022 (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 2022. 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, 2022; or have been disabled or blind during all of 2021, regardless of age; AND have a household income of $\$ 20,000$ or less. If your total household income for 2021 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, 2022.

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 2021. 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 2021 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 2021 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.

# 2022 INTANGIBLES TAX RATES and COUNTY CLERK ADDRESSES 

The following list is the 2022 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, 2022. 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, 2022. The county clerk will compute your tax liability and the county treasurer will bill you at a later date.

| ATCHISON <br> Atchison County - 0\% |  |
| :---: | :---: |
| Cities | Rate |
| Huron. | 2.25 |
| Muscotah | 2.25 |
| Townships | Rate |
| Grasshopper Twp | 2.25 |
| Kapioma Twp.. | 2.25 |
| Lancaster Twp.... | 2.25 |
| Walnut Twp... | 2.25 |
| BROV <br> Brown Coun |  |
| Townships | Rate |
| Hamlin Twp. | . 2.25 |
| Hiawatha Twp.. | . 2.25 |
| Irving Twp.. | . 2.25 |
| Morrill Twp. | .2.25 |
| Robinson Twp. | . 2.25 |
| Walnut Twp... | . 2.25 |
| Washington Twp. | . 2.25 |


| CHEYENNE <br> Cheyenne County - .75\% |  |
| :---: | :---: |
| Cities | Rate |
| Bird City | 2.25 |
| Townships | Rate |
| Benkelman Twp | . 2.25 |
| Bird City Twp | . 2.25 |
| Calhoun Twp . | . 2.25 |
| Wano Twp . | . 2.25 |
| CLARK <br> Clark County - .75\% |  |
| Cities | Rate |
| Englewood. | . 2.25 |
| Minneola | . 2.25 |
| Townships | Rate |
| Appleton Twp.. | . 2.25 |
| Englewood Twp | . 2.25 |
| Lexington Twp ... | . 2.25 |

CLAY
Clay County - $.75 \%$
Cities
Green................................................25
Rate
Longford .....................25

CLOUD

| Cloud County - .75\% |  |
| :---: | :---: |
| ities | Rate |
| ra | . 2.25 |
| de | . 2.25 |
| estow | . 2.25 |
| ownships | Rate |
| rion Twp | . 0.50 |
| rora Twp. | . 2.25 |
| Colfax Twp.. | . 2.25 |
| Ik Twp............................. 0.50 |  |
| ant Twp..........................1.00 |  |

COWLEY
Cowley County - $75 \%$

| Cities | Rate |
| :---: | :---: |
| Cambridge | 2.25 |
| Townships | Rate |
| Bolton Twp. | . 2.25 |
| Creswell Twp | 2.25 |
| Fairview Twp | 2.25 |
| Liberty Twp. | . 2.25 |
| Maple Twp. | 2.25 |
| Ninnescah Twp. | 2.25 |
| Omnia Twp . | 2.25 |
| Rock Creek Twp | . 2.25 |
| Salem Twp.. | 2.25 |
| Silverdale Twp | 2.25 |
| Vernon Twp .. | 2.25 |
| Walnut Twp. | 2.25 |
| DECATUR <br> Decatur County - 0\% |  |
| Cities | Rate |
| Norcatur. | . 2.25 |


| Townships | $\underline{\text { Rate }}$ |
| :---: | :---: |
| Allison Twp | 2.25 |
| Cook Twp | 2.25 |
| Grant Twp. | 2.25 |
| Harlan Twp | 2.25 |
| Liberty Twp | 2.25 |
| Lincoln Twp . | . 2.25 |
| Lyon Twp.. | 2.25 |
| Olive Twp.. | 2.25 |
| Roosevelt Tw | 2.25 |
| Summit Twp. | 2.25 |
| Dickinson |  |
| Townships | $\underline{\text { Rate }}$ |
| Center Twp | . 2.25 |
| Hope Twp.. | . 2.25 |
| Jefferson Twp | 2.25 |
| Noble Twp | . 2.25 |
| Sherman Twp | . 2.25 |
| Union Twp | . 2.25 |
| Willowdale T | . 2.25 |

DONIPHAN

ELLSWORTH
Ellsworth County - 0\%
$\begin{array}{lr}\text { Townships } & \frac{\text { Rate }}{2.25} \\ \text { Mulberry Twp...................................... } 25\end{array}$
Trivoli Twp ............................2.25


GRAHAM
Graham County - 0\%
$\frac{\text { Townships }}{\text { Allodium Twp ........................2.25 }}$
Allodium Twp ..........................2.25
Gettysburg Twp ...............2.25
Graham Twp......................... 2.25
Happy Twp ........................... 2.25
Millbrook Twp. ...................... 2.25
Nicodemus Twp.................... 2.25
Golomon Twp..............


LABETTE
Labette County - $0 \%$
$\frac{\text { Rate }}{\text { Cities }}$ Mound Valley........................ 2.25

LANE
Lane County - .75\%

| Townships | Rate |
| :---: | :---: |
| Dighton Twp . | 2.25 |
|  | 2 |


| LINCOLN <br> Lincoln County - .75\% |  |
| :---: | :---: |
| Cities | Rate |
| Lincoln | 2.25 |
| Townships | Rate |
| Franklin Twp.. | . 2.25 |
| Pleasant Twp. | . 2.25 |
| Salt Creek Tw | . 2.25 |
| Scott Twp.... | 1.00 |




MEADE

| MEAD <br> Meade County | MEADE |
| :---: | :---: |
| Townships | Rate |
| Crooked Creek Twp. | . 2.25 |
| Logan Twp. |  |
| Odee Twp. | . 2.25 |
| Sand Creek T | . 2.25 |

MITCHELL
Mitchell County - $.75 \%$
$\frac{\text { Cities }}{\text { Beloit....................................2.25 }}$
Beloit..............................................2.25
Glen Elder..................2.25
Hunter...................................2.25
Tipton.....................................2.25
$\frac{\text { Townships }}{\text { Asherville Twp ......................2.25 }}$

Beloit Twp..............................2.25
Bloomfield Twp .....................2.25
Blue Hill Twp......................... 2.25

Carr Creek Twp ................... 2.25
Center Twp ....................................25
Custer Twp ...................25
Eureka Twp ...........................2.25

Glen Elder Twp.....................2.25
Hayes Twp............................2.25
Logan Twp............................2.25
Lulu Twp ............................... 2.25
Pittsburg Twp....................................2.25
Plum Creek Twp....................2.25
Round Springs Twp ...............2.25
Salt Creek Twp...............2.25
Solomon Rapids Twp ..............2.25
Turkey Creek Twp .................2.25
Walnut Creek Twp ................ 2.25
NEMAHA
Nemaha County - 0\%

| Cities | $\frac{\text { Rate }}{2.25}$ |
| :--- | ---: |
| Bern...................................... |  |
| Townships | $\frac{\text { Rate }}{}$ |
| Adams Twp...........................2.25 |  |


| Capioma Twp |
| :---: |
| Center Twp........................2.25 |
| Gilman Twp .......................2.25 |
| Granada Twp..................... 2.25 |
| Harrison Twp ...................... 2.25 |
| Mitchell Twp....................... 2.25 |
| Nemaha Twp ......................2.25 |
| Red Vermillion Twp ............. 2.25 |
| Reilly Twp......................... 2.25 |
| Richmond Twp....................2.25 |
| Rock Creek Twp.................2.25 |
| Washington Twp.................2.25 |
| NEOSHO <br> Neosho County - 0\% |
| Townships $\quad$ Rate |
| Erie Twp ............................ 2.25 |
| Lincoln Twp ....................... 2.25 |
| Walnut Grove Twp..............2.25 |
| NESS <br> Ness County - .75\% |
| Cities $\quad$ Rate |
| Bazine............................... 2.25 |
| Brownell............................ 2.25 |
| Ness City ........................... 2.25 |
| Ransom ............................ 2.25 |
| Utica ................................. 2.25 |
| Townships Rate |
| Bazine Twp........................2.25 |
| Center Twp ........................ 2.25 |
| Eden Twp ..........................2.25 |
| Forrester Twp .....................2.25 |
| Franklin Twp ......................2.25 |
| Highpoint Twp..................... 2.25 |
| Johnson Twp ......................2.25 |
| Nevada Twp ......................2.25 |
| Ohio Twp ...........................2.25 |
| Waring Twp .......................2.25 |

## NORTON

Norton County - .75\%
Cities
Lenora ....
Townships
Highland Twp
p......................... $\frac{R 2}{0.25}$

OSAGE
Osage County - 0\%
$\begin{array}{ll}\text { Townships } & \frac{\text { Rate }}{} \\ \text { Agency Twp...................... } 2.25\end{array}$
$\begin{array}{ll}\text { Lincoln Twp ..........................2.25 } \\ \text { Scranton Twp } & 2.25\end{array}$
Scranton Twp
2.25


| PAWNEE <br> Pawnee County - 0\% | Rocewood Twp................... 1.00 | Center Twp ........................ 2.25 |
| :---: | :---: | :---: |
|  | Union Twp ......................... 2.25 | Fancy Creek Twp ................2.25 |
| Townships Rate |  | Madison Twp ..................... 1.00 |
| Conkling Twp......................2.25 | RENO | May Day Twp.....................2.25 |
| Grant Twp................................1.25 | Reno County - 0\% | Ogden Twp........................2.25 |
| Logan Twp......................... 2.25 | Cities $\quad \frac{\text { Rate }}{2}$ | Swede Creek Twp ...............2.25 |
| Sawmill Twp ............................... 2.25 | Partridge ........................... 2.25 | Wildcat Twp .......................2.25 |
| Walnut Twp........................2.25 | Pretty Prairie ...................... 2.25 |  |
|  | Sylvia ................................ 2.25 |  |
| PHILLIPS <br> Phillips County - .75\% | Willowbrook ....................... 2.25 | Rush County - 0\% |
|  | Townships Rate | $\underline{\text { Cities }} \quad \frac{\text { Rate }}{2.25}$ |
| Cities $\quad$ Rate | Albion Twp........................ 2.25 | Alexander .......................... 2.25 |
| Agra ................................. 2.25 | Arlington Twp................................2.25 | La Crosse ..........................2.25 |
| Kirwin................................ 2.25 | Bell Twp.................................... 2.25 | Rush Center ....................... 2.25 |
| Logan................................ 2.25 | Castleton Twp.....................2.25 | Townships $\quad$ Rate |
| Phillipsburg ....................... 2.25 | Enterprise Twp ................... 2.25 | Alexander-Belle Prairie Twp.2.25 |
| Prairie View ....................... 2.25 | Hayes Twp........................ 2.25 | Big Timber Twp ..................2.25 |
| Townships $\quad$ Rate | Little River Twp................... 2.25 | Center Twp........................2.25 |
| Freedom Twp .....................2.25 | Medford Twp...................... 2.25 | La Crosse-Brookdale Twp ....2.25 |
| Plainview Twp....................2.25 | Miami Twp ......................... 2.25 |  |
| Plum Twp..........................0.125 | Plevna Twp........................ 2.25 | RUSSELL |
| Prairie View Twp.................2.25 | Roscoe Twp....................... 2.25 | Russell County - 0\% |
| Sumner Twp ......................2.25 | Troy Twp........................... 2.25 | $\frac{\text { Cities }}{\text { Waldo }} \quad \frac{\text { Rate }}{225}$ |
| PRATT <br> Pratt County — 0\% | Walnut Twp....................... 2.25 |  |
|  | REPUBLIC <br> Republic County - .75\% | $\frac{\text { Big Creek Twp ...................... } 2.00}{2.0}$ |
| Townships $\quad$ Rate |  | Fairfield Twp ......................2.25 |
| Banner Twp ....................... 2.25 | Cities $\quad$ Rate | Fairview Twp ......................2.25 |
| Center Twp........................ 2.00 | Agenda ............................. 2.25 | Lincoln Twp .......................2.25 |
| Elm Twp............................ 2.25 | Cuba................................ 2.25 | Luray Twp..........................2.25 |
| Gove Twp .........................2.25 | Munden........................... 2.25 | Waldo Twp.........................2.25 |
| McClellan Twp ....................2.25 | Narka ................................ 2.25 | Winterset Twp.....................2.25 |
| McPherson Twp.................. 2.00 | Scandia............................. 2.25 |  |
| Ninnescah Twp...................2.25 | Townships Rate |  |
| Paxon Twp......................... 2.25 | Liberty Twp ........................ 1.00 | Smith County - .75\% |
| Richland Twp..................... 2.25 |  | Cities $\quad \frac{\text { Rate }}{}$ |
| Saratoga Twp ..................... 2.00 | RICE | Athol .................................2.25 |
| South Valley Twp................2.00 | Rice County - 0\% | Cedar................................2.25 |
|  | Townships Rate | Gaylord .............................2.25 |
| RAWLINS | Bell Twp........................... 2.25 | Kensington.........................2.25 |
| Rawlins County - .75\% | Eureka Twp ............................. 2.25 | Lebanon........................... 2.25 |
| Cities $\quad \frac{\text { Rate }}{2.25}$ | Lincoln Twp ................................ 2.25 | Smith Center.......................2.25 |
| Atwood.............................. 2.25 | Rockville Twp ............................. 2.25 | Townships $\quad$ Rate |
| Herndon............................2.25 | Union Twp ................................. 2.25 | Banner Twp ....................... 2.25 |
| McDonald ..........................2.25 | Valley Twp.........................2.25 | Beaver Twp .......................2.25 |
| Townships $\quad \frac{\text { Rate }}{225}$ |  | Blaine Twp........................2.25 |
| Achilles Twp ...................... 2.25 | RILEY | Cedar Twp.........................2.25 |
| Center Twp........................ 1.00 | Riley County - .75\% | Center Twp ........................2.25 |
| Driftwood Twp..................... 2.25 | Townships $\quad$ Rate | Cora Twp ...........................2.25 |
| Herl Twp ............................ 2.25 | Ashland Twp...................... 2.25 | Crystal Plains Twp...............2.25 |
| Ludell Twp ......................... 2.00 | Bala Twp...........................2.25 | Dor Twp............................0.50 |




## COUNTY CLERK MAILING ADDRESSES

| Atchison County Clerk | Doniphan County Clerk |
| :---: | :---: |
| 423 N 5th | PO Box 278 |
| Atchison KS 66002-1861 | Troy KS 66087 |
| Brown County Clerk | Ellsworth County Clerk |
| 601 Oregon St. | 210 N Kansas |
| Hiawatha KS 66434 | Ellsworth KS 67439 |
| Cheyenne County Clerk | Ford County Clerk |
| 212 E Washington | 100 Gunsmoke |
| PO Box 985 | Dodge City KS 67801 |
| Clark County Clerk | Gove County Clerk |
| 913 Highland | 520 Washington, Ste 105 |
| PO Box 886 | Gove KS 67736 |
| Ashland KS 67831 | Graham County Cle |
| Clay County Clerk | 410 N Pomeroy |
| 712 5th St., Ste. 102 | Hill City KS 67642 |
| Clay Center KS 67432 |  |
|  | Gray County Clerk |
| Cloud County Clerk | 300 S Main |
| 811 Washington | PO Box 487 |
| Concordia KS 66901 | Cimarron KS 67835 |
| Cowley County Clerk |  |
| 321 E 10th | PO Box 687 |
| Winfield KS 67156 | Newton KS 67114 |
| Decatur County Clerk |  |
| PO Box 28 | Jewell County Clerk |
| Oberlin KS 67749 | 307 N Commercial |
|  | Mankato KS 66956 |
| Dickinson County Clerk |  |
| 109 E First | Labette County Clerk |
| PO Box 248 | PO Box 387 |
| Abilene KS 67410 | Oswego KS 67356 |

Abilene KS 67410

Doniphan County Clerk PO Box 278 Troy KS 66087

Ellsworth County Clerk Ellsworth KS 67439

Ford County Clerk
100 Gunsmoke
Dodge City KS 67801
ove County Clerk 520 Washington, Ste 105 Gove KS 67736

Graham County Clerk Hill City KS 676

Gray County Clerk
PO Box 487
Cimarron KS 67835

PO Box 687
Newton KS 67114

307 N Commercial ommercial

County Clerk
Oswego KS 67356

| Lane County Clerk | Nemaha County Clerk |
| :---: | :---: |
| 144 S Lane | 607 Nemaha |
| PO Box 788 | PO Box 186 |
| Dighton KS 67839 | Seneca KS 66538 |
| Lincoln County Clerk | Neosho County Clerk |
| 216 E Lincoln | 100 S Main |
| Lincoln KS 67455 | PO Box 138 |
|  | Erie KS 66733 |
| Logan County Clerk |  |
| 710 W 2nd | Ness County Clerk |
| Oakley KS 67748 | 202 W Sycamore <br> Ness City KS 67560 |
| Marion County Clerk |  |
| 200 S Third St., Ste 104 | $105 \text { S. Kansas }$ |
| Marion KS 66861 | PO Box 70 |
| Marshall County Clerk | Norton KS 67654-0070 |
| 1201 Broadway | Osage County Clerk |
| PO Box 391 | 717 Topeka Ave |
| Marysville KS 66508 | PO Box 226 |
| McPherson County Clerk | Lyndon KS 66451-0226 |
| PO Box 425 | Osborne County Clerk |
| McPherson KS 67460 | 423 W Main |
|  | PO Box 160 |
| Meade County Clerk | Osborne KS 67473 |
| 200 N Fowler |  |
| PO Box 278 | Pawnee County Clerk |
| Meade KS 67864 | 715 Broadway |
|  | Larned KS 67550-3098 |
| Mitchell County Clerk |  |
| 111 S Hersey | Phillips County Clerk |
| PO Box 190 | 301 State St. |
| Beloit KS 67420 | 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
Russell County Clerk
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

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

