

# County Clerk's Handbook

For the

## Division of Property Valuation

### Requirements



Prepared by the  
Abstract Section

Kansas Department of Revenue  
Division of Property Valuation  
300 SW 29<sup>th</sup> St.  
Topeka, KS 66611-1109

Updated 2022

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## Glossary

# **Part One**

## **Calendars**

~ Annual Calendar of Deadlines

~ Property Tax Calendars

~ Calendar of Events

# Annual Calendar of Important Deadlines

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## Division of Property Valuation

*For the County Clerks*

<b><u>Last day for:</u></b>	<b><u>Date</u></b>	<b><u>K.S.A</u></b>
– Tax Unit Boundary Certification	January 15	79-1468
– Certify Motor Vehicle value, levy and Distribution of Tax; <ul style="list-style-type: none"> <li>○ Recreational Vehicle Distribution of Tax;</li> <li>○ Rental Excise Tax Distribution of Tax; and</li> <li>○ Commercial Vehicle Fee</li> </ul>	January 15	79-1806(b)
– Submit copies of the Industrial Revenue Bond (IRBX) and Economic Development (EDX) exemption annual claim forms (K.S.A. 79-210) to the Director of Property Valuation.	July 1	79-1467b
– Certify abstracts to the Director of Property Valuation: <ul style="list-style-type: none"> <li>○ July abstract of the assessment rolls of the county;</li> <li>○ 16/20M abstract of value, tax, and levy;</li> <li>○ New Improvement total value by classification; and</li> <li>○ Watercraft abstract of value</li> </ul>	July 15	79-1604
– Correction of clerical errors in assessment for current year	October 31	79-1701
– Transmit statement of levies to the Director of Property Valuation <i>(Mail ten (10) copies of your county levy/rate sheets)</i>	November 15	79-1806
– Certify abstracts to the Director of Property Valuation: <ul style="list-style-type: none"> <li>○ November Abstract of value, levy and total tax;</li> <li>○ 16/20M Abstract of value, tax and levy;</li> <li>○ 16/20M Distribution Abstract;</li> <li>○ Neighborhood Revitalization Act (NRA) Abstract and;</li> <li>○ Watercraft Abstract of value, levy and tax.</li> </ul>	November 15	79-1806

# Property Tax Calendar

(Effective July 1, 2017)

## Real Property Deadlines

<b><u>Last day for:</u></b>	<b><u>Date</u></b>	<b><u>K.S.A.</u></b>
– County Appraiser to mail valuation notices	March 1	79-1460
– Public Utility Companies to file property rendition	March 20	79-5a02
– Taxpayers to file Equalization Appeal <i>30 days from date county mailed notice</i>	30 Days	79-1448
– Informal meeting with County Appraiser	May 15	79-1448
– County Appraiser to provide final determination	May 20	79-1448
– County Appraiser to certify values to County Clerk	June 1	79-1466
– Property Valuation to certify Public Utility value to County Clerk	June 1	79-5a27
– Hearing Officer/Panel to hold hearings	July 1	79-1606
– Hearing Officer/Panel to issue order/decision	July 5	79-1606
– Taxpayer to file with Small Claims and Expedited Hearings Division <i>30 days from date of informal decision of HO/P decision</i>	Date Varies	79-1606
– County Clerk certifies abstract of value to Director of Property Valuation	July 15	79-1604

## Personal Property Deadlines

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

# Property Tax Calendar

(Effective July 1, 2017)

## Budget, Levy and Tax Deadlines

### Last day for:

	<u>Date</u>	<u>K.S.A.</u>
– County Clerk to notify taxing districts of value of budget	June 15	2016 HB 2088 Sec. 1
– County Clerk to calculate and notify taxing subdivision of revenue neutral rate	June 15	2021 SB 13
– City/County to certify to County Clerk/Election Officer the need for election budget increase using mail ballot to be held on September 15	July 1	2016 HB 2088 New Sec. 7
– Governing bodies notify County Clerk of intent to exceed revenue neutral rate w/date, time, and location of hearing	July 20	2021 SB 13
– County Clerks consolidate the required information for all taxing units on one notice and mail/email to taxpayers at least 10 days prior to first public hearing	August 10	2021 SB 13
– Public hearing to consider exceeding revenue natural rate	August 15	79-2933
– Governing bodies certify budget to County Clerk (except city/county election) (except subdivisions exceeding revenue neutral rate)	August 25	79-1801  2021 SB 13
– City/County Budget Elections, if necessary: At regularly scheduled election Mail ballot election Special election called by city/county	August September 15 Date Varies	2016 HB 2088 New Sec. 6 & 7
– Last day to hold a public hearing to consider exceeding the revenue neutral rate	September 20	2019 SB 13
– City/County certify budget to County Clerk if election held to increase budget	October 1	79-1801
– Subdivisions certify budget to County Clerk if hearing held to exceed revenue neutral rate	October 1	79-1801
– County Clerk certifies tax roll to County Treasurer	November 1	79-1803
– County Clerk certifies abstract of value, levy and tax to the Director of Property Valuation	November 15	79-1806
– Tax Statements sent by County Treasurer	December 15	79-2001
– Payment of costs notice to be reimbursed to County clerk by tax subdivisions	December 31	2021 SB 13
– Tax Payments Due – Full or first half	December 20	79-2004 Real 79-2004a Personal
– Tax Payments Due – Second half	May 10	79-2004 Real 79-2004a Personal

# Calendar of Events

*(Not all Inclusive)*

January	Description	K.S.A.
1	Annually, as of January 1, the County Appraiser shall certify and value all taxable and exempt real property.	79-1459(e) 79-1455
1	First day for escaped real estate tax statements.	79-1475
1	County Appraiser shall transmit the taxable real property appraisals and the exempt real property appraisals to the County Clerk continually upon the completion thereof.	79-1466
1	County Appraiser shall commence transmitting the taxable personal property appraisals to the County Clerk continually upon the completion thereof.	79-1467
1	County shall maintain in the office of the County Clerk multiple copies of a listing of the assessed valuations of each parcel of real property located within the county; contents; open to the public inspection during normal working hours.	79-1480
1	All tangible personal property subject to taxation shall be listed and assessed as of the first day of January each year.	79-301
15	County Clerk shall on or before January 15, prepare and forward to the County Appraiser, Director of Property Valuation and the state assessed public utilities located in the county, a taxing unit map showing the boundaries of every taxing unit located within the county as of December 31 of the preceding year, OR certify in writing on or before January 15 that there is no change from most recent furnished map.	79-1468
	NOTE: Refer to the Tax Unit Boundary Certification instructions on the web site for the new electronic submission process.	
15	County Clerk shall report to the State Director of Property Valuation the total amount of valuation and taxes levied within the county upon motor vehicles under the provisions of article 51 of chapter 79.	79-1806 (b)
20	On or before this date, the County Treasurer shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections.	<i>Ad Valorem</i> 12-1678a  <i>MV</i> 79-5109

# Calendar of Events

*(Not all Inclusive)*

February	Description	K.S.A.
16	The County Treasurer shall collect all taxes on personal property that remain unpaid for the counties of Douglas, Sedgwick, Johnson, and Shawnee.	79-2017
20 On or Before	The County Treasurer shall send a notice by mail to the taxpayer that such personal property taxes were assessed and to the address as shown by the records in the office of the County Treasurer, except as provided by K.S.A. 79-2017.	79-2101
March	Description	K.S.A.
1	Deadline for County Appraiser to notify each taxpayer of any change in value or classification	79-1460
Equalization Appeals – 30 days from date of CVN mailing	Taxpayers may complain or appeal the classification or appraisal of their property within 30 days from the date the County Appraiser mailed the Change of Value notice.	79-1460
15	Deadline for the listing of all tangible personal property and personally signed.	79-306
16	First day for escaped personal property (up to two years), except beginning 1995, oil and gas will be April 2, if discovery was over a year past due.	79-1427a
20	On or before this date, the County Treasurer shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections.	Ad Valorem 12-1678a  MV 79-5109
25	On or before this date, the County Treasurer shall send a notice by mail to whom such taxes were assessed, and which remain unpaid on February 16 of any year.	79-2017 SG, JO, DG, SN

# Calendar of Events

*(Not all Inclusive)*

<b>April</b>	<b>Description</b>	<b>K.S.A.</b>
<b>1 On or before</b>	Change in boundary of taxing district to be made on or before April 1 shall take effect for tax purposes as of the last day of December preceding the change.	79-1807a
<b>1</b>	Deadline for the listing of all oil and gas properties.	79-332a
<b>1</b>	Last day for discovery of added oil and gas property.	79-1422(b) 79-332a
<b>2</b>	First day for escaped oil and gas property (up to two years), if discovery was over a year past due.	79-1422(b) 79-332a
<b>May</b>	<b>Description</b>	<b>K.S.A.</b>
<b>1</b>	Deadline for County Appraiser to give taxpayer notice of classification and valuation of personal property.	79-1460
<b>10</b>	Second half taxes due to County Treasurer.	<i>Real Property 79-2004, Personal Property 79-2004a</i>
<b>11</b>	If unpaid, all taxes become delinquent and interest begins.	<i>Real Property 79-2004 Personal Property 79-2004a</i>
<b>15</b>	Deadline for taxpayer to appeal classification or valuation of personal property.	79-1448
<b>15</b>	Last day for informal equalization hearings of real property to take place.	79-1448
<b>20</b>	Deadline for final determination of value to be given by the County Appraiser.	79-1448
<b>June</b>	<b>Description</b>	<b>K.S.A.</b>
<b>1</b>	On or before June 1 each year the Director of Property Valuation shall certify to the County Clerk of each county the amount of assessed valuation apportioned to each taxing unit for public utilities assessed under 79-5a01.	79-5a27

# Calendar of Events

*(Not all Inclusive)*

June	Description	K.S.A.
1	The County Clerk shall include public utility valuations as certified by the Director of Property Valuation in the applicable taxing districts with all other assessed valuation in those taxing districts and notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for Ad Valorem tax purposes.	<i>79-5a27</i>
1	All taxes on personal property that remain unpaid shall be collected pursuant to statute.	<i>79-2017 SG, JO, DG, SN 79-2101 All other Counties</i>
1	County Appraiser certifies completion of appraisal rolls.	<i>Real Property 79-1466 Personal Property 79-1467</i>
5	On or before this date, the County Treasurer shall distribute the taxes collected for each taxing subdivision, not less than 94% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collection.	<i>Ad Valorem 12-1678a;  MV 79-5109</i>
<b>10 On or before</b>	The County Treasurer shall send a notice by mail to which personal property taxes were assessed to the address as shown by the records in the office of the County Clerk.	<i>79-2101</i>
15	County Clerk to notify taxing districts value of budget.	<i>2016 HB 2088 Sec. 1</i>
15	County Clerk will calculate and notify each taxing Subdivision of the revenue neutral rate	<i>2021 SB 13</i>
27	County Treasurer on or before June 27 shall send a notice by mail to person(s) owing personal property tax, which remain unpaid on June 1.	<i>79-2017 for SG, JO, DG and SN</i>
30	County Clerks' statement to Director of Accounts and Reports, contents; county responsible to state for levies after making adjustments.	<i>79-2203</i>

# Calendar of Events

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<b>July</b>	<b>Description</b>	<i>(Not all Inclusive)</i> <b>K.S.A.</b>
<b>1</b>	City/County certifies to County Clerk/Election Officer the need for election for budget increase using mail ballot to be held on September 15.	<i>2016 HB 2088 New Sec. 6 &amp; 7</i>
<b>1</b>	The County Clerk shall transmit the exempt property rolls to Director of Property Valuation as certified by the County Appraiser pursuant to K.S.A. 79-1466 and 79-1467 and copies of all property exemption claim forms claiming Industrial Revenue bonds and Economic Development Exemption.	<i>79-1467b</i>
<b>1</b>	Fire districts cannot be altered or organized after this date.	<i>19-3606</i>
<b>1</b>	Change in boundary of school district or community junior college district not to be altered for current year tax purposes after July 1.	<i>79-1807 (b)</i>
<b>1-10</b>	The County Treasurer prepares a list of all real estate subject to sale.	<i>79-2302</i>
<b>15 On or before</b>	Abstract of assessment rolls shall be prepared and forwarded to the Director of Property Valuation on or before July 15, in the form prescribed by the Director and contain information on various subjects asked by the Director of Property Valuation.	<i>79-1604</i>
<b>20</b>	Governing bodies notify county clerk of intent to exceed revenue neutral rate w/date, time, and location of hearing	<i>2021 SB 13</i>

# Calendar of Events

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<b>August</b>	<b>Description</b>	<i>(Not all Inclusive)</i> <b>K.S.A.</b>
<b>1</b>	Last day for local governing bodies to meet and prepare budgets.	<i>79-2927</i>
<b>1 On or before</b>	The delinquent real estate property tax list is to be published once each week for three consecutive weeks.	<i>79-2303</i>
<b>10</b>	County clerks consolidate the required information for all taxing units in one notice and mail/email to all taxpayers. Must be sent 10 days prior to first public hearing date.	<i>2021 SB 13</i>
<b>15</b>	Last day for public hearing on budgets.	<i>79-2933</i>
<b>25</b>	The State Board of equalization shall adjourn.	<i>79-1409</i>
<b>25</b>	Governing bodies of all taxing subdivisions shall certify on or before August 25, the amount of Ad Valorem tax to be levied for subdivisions not exceeding the revenue neutral rate.	<i>79-1801</i> <i>2021 SB 13</i>
<b>September</b>	<b>Description</b>	<b>K.S.A.</b>
<b>15</b>	County Clerk by ordinance/resolution of City/County for budget elections, if necessary by mail ballot. August if regularly scheduled election or date variable if special election called by city/county.	<i>SSHB 2088</i>
<b>20</b>	Last day to hold a public hearing to consider exceeding the revenue neutral rate.	<i>2021 SB 13</i>
<b>20</b>	On or before this date, the County Treasurer shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections.	<i>Ad Valorem</i> <i>12-1678a</i>  <i>MV</i> <i>79-5109</i>

## Calendar of Events

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<b>October</b>	<b>Description</b>	<i>(Not all Inclusive)</i> <b>K.S.A.</b>
<b>During October</b>	County Clerk sets and certifies levies to taxing districts.	79-1803
<b>During October</b>	County Clerk in home county notifies joint district counties of levies set.	79-1803
<b>1 On or before</b>	The Sheriff shall make a return to the County Treasurer of tax warrants delivered.	79-2101
<b>1</b>	City/County certify budget to County Clerk if election held to increase budget.	79-1801 (b)
<b>1</b>	Taxing Subdivision certify budget to County Clerk if hearing was held for revenue neutral rate.	2021 SB 13
<b>31</b>	On or before this date, the County Treasurer shall distribute the taxes collected for each taxing subdivision, not less than 95% of the estimated amount collected for and owed but not less than the amount actually collected and not more than 20 days prior to the distribution date, except for payments of any interest earned on the investment of the tax collections.	<i>Ad Valorem</i> 12-1678a  <i>MV</i> 79-5109
<b>31</b>	Last day for County Clerk to correct clerical errors in assessment for current year.	79-1701

# Calendar of Events

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November	Description	<i>(Not all Inclusive)</i> K.S.A.
1	The County Clerk shall complete the tax roll, attach a certification and deliver the roll to the County Treasurer, on or before November 1.	79-1803
1 <b>(Or upon receipt of tax roll by county treasurer)</b>	The County Treasurer shall cause a notice to be published in the official county paper once each week for three consecutive weeks, stating in the notice the amount of taxes charged for state, county, township, school, city or other purposes for the year, on each \$1,000 of valuation. (Levy Sheet)	79-2001
15	County Clerk shall on or before November 15 transmit statement of levies to state Director of Property Valuation.	79-1806 (a)
15	County Clerk shall transmit to the Director of Property Valuation, in the format specified by the Director of Property Valuation, a statement showing the total amount of taxes, other than motor vehicle taxes collected pursuant to article 51 or chapter 79 of the Kansas Statutes Annotated, levied in the county for all purposes in such year and the rate percent.	79-1806 (a)
30	On or before November 30, the Director of Property Valuation shall transmit to the Director of Accounts and Reports and to the State Treasurer a statement showing the valuation, levy and amount of tax state purposes in each county in the state.	79-1806 (a)

# Calendar of Events

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<b>December</b>	<b>Description</b>	<i>(Not all Inclusive)</i> <b>K.S.A.</b>
<b>15 On or before</b>	County Treasurer mails to each taxpayer, as shown by tax rolls, a tax statement which indicates information required by statute. For tax year 1998, and all tax years thereafter, the treasurer shall mail to each tax payer a tax information form stating current and previous value, levy, and tax comparisons and the percentage change. See section 'c' of the noted statute.	79-2001
<b>15</b>	County Treasurer shall distribute motor vehicle tax to all tax subdivisions except the state. The state distribution shall be made on or before January 20.	79-5108(d) 79-5109(b)
<b>20 On or before</b>	Full or first half taxes are due.	<i>Real Property</i> 79-2004 (a) <i>Personal Property</i> 79-2004a (a)
<b>21</b>	If first half of real property taxes remain unpaid, the first half of the tax shall draw interest at the rate prescribed by K.S.A. 79-2968 and amendments thereto.	79-2004 79-2968
<b>21</b>	If first half of personal property taxes remain unpaid after December 20, the entire and full amount of personal property taxes charges shall draw interest at the rate prescribes by K.S.A. 79-2968 and amendments thereto.	79-2004a 79-2968
<b>31</b>	Last day for treasurer's added real estate tax statements for current appraisal year.	79-1475
<b>31</b>	Payment of costs notice to be reimbursed to County Clerk by tax subdivisions	2021 SB 13

# **Part Two**

## **Abstract District Identifiers**

~ District

~ Joint Districts

## **Tax Unit Boundary Requirements**

~School District of community College

~Fire Districts

~Development and Redevelopment Districts

~Annexation of Territory

~Tax Unit Boundary Certification

~Tax Unit Map Standards

## District Identifiers

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

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

District type – XX

District number – 999

**District Type:** Two-character alpha identifier is a code that is uniformly assigned in all counties.

\*The complete list of codes can be found in **Appendix C**.

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

### **November Abstract – County Taxing District Report**

The Example below illustrates a tax unit (taxing unit group) listing and how the district identifiers are used in a county taxing district report. *(SB19 not included in example.)*

County #	Tax Unit	Code	District ID	Description	Levy Pers	Levy Real	Levy Other
019	003	ST	ST100	State of Kansas	0.001500	0.001500	.001500
019	003	CT	CT200	Crawford County	0.034628	0.034628	0.034628
019	003	CZ	CZ003	Cherokee	0.034686	0.034686	0.034686
019	003	TW	TW018315	Sheridan (Cherokee)	0.000505	0.000505	0.000505
019	003	TW	TW018309	Sheridan (Cherokee)	0.000575	0.000575	0.000575
019	003	SD	SD247	USD 247	0.011854	0.011854	0.011854
019	003	SG	SG247	USD 247 General	0.020000	0.020000	0.020000
019	003	RL	RL700AL	SEKRL	0.001107	0.001107	0.001107
019	003	FE	FE027	Fire Dist #3	0.002164	0.002164	0.002164

## District Identifiers

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

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

### Joint District Identifiers

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

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

Series Number	District Type
300	Cemeteries
400	Fire Districts
500	Watersheds
600	Cities
700	Regional Libraries
800 & 900	Miscellaneous Districts

#### Miscellaneous Districts

800-809	Ambulance
810-819	Community Buildings
820-829	Drainage
830-839	Hospitals
840-849	Irrigation
850-859	Parks and Recreation
860-869	Wastewater
880-889	Improvement
900-	Extension Districts

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

## TAX UNIT (TAXING UNIT GROUP) AND BOUNDARY CHANGES

K.S.A. 79-1468

On or before January 15<sup>th</sup> of each year the county clerk shall prepare and certify a tax unit (taxing unit group) map verifying the number of every taxing unit (taxing unit group) or any portion of a taxing unit (taxing unit group) located within the county as the boundaries existed on December 31 of the preceding year. If there were any boundary changes made to the tax unit map from the previous year, you will need to create an on-line tax unit boundary certification which is accessible on the Abstract Section's web portal. Reference the Tax Unit Boundary Certification instructions for on-line reporting ([On-line Tax Unit Boundary Certification Instructions \(ksrevenue.gov\)](#)).

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

- 1) County Appraiser,
- 2) Director of Property Valuation, and
- 3) All state-assessed public utility companies located in the county.

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

### CHANGES EFFECTIVE FOR TAX PURPOSES

K.S.A. 79-1807

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

December 31 ←————→ April 1 ←————→ November 1  
  \ \_\_\_ Boundary change \_\_\_ / \ \_\_\_ tax purposes \_\_\_ /

### **SCHOOL DISTRICT or COMMUNITY JUNIOR COLLEGE**

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

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

## **TAX UNIT (TAXING UNIT GROUP) AND BOUNDARY CHANGES**

### **FIRE DISTRICTS**

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

### **DEVELOPMENT AND REDEVELOPMENT DISTRICTS**

#### **Tax Increment Financing “TIF”**

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

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

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

### **Additions and Deletions**

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

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

## TAX UNIT (TAXING UNIT GROUP) AND BOUNDARY CHANGES

### Annexation of Territory

#### Cities

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

#### **Boundary line declarations**

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

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

#### **Annexation by cities**

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

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

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

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

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

The **TAX UNIT BOUNDARY CERTIFICATION** instructions for on-line reporting are found at the following link: [On-line Tax Unit Boundary Certification Instructions \(ksrevenue.gov\)](https://ksrevenue.gov)

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

### Minimum Required Geospatial Elements<sup>1</sup>

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

### Reason for minimum requirements:

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

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<sup>1</sup> Recommended by the Division of Property Valuation.

# **Part Three**

## **Allocation/Distribution/Appportionment of Taxes**

- ~ Hierarchy of Tax System (Orion)
  - ~Third Class Cities
  - ~Delinquent Taxes
- ~Property Tax Interest Rates

## Taxing Unit Group - Orion

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All 105 of Kansas' counties are now generating values from the new appraisal software, "Orion." Orion was designed with the terms taxing unit, taxing subdivisions and taxing districts acquiring a new meaning.

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

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

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

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

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

### Example:

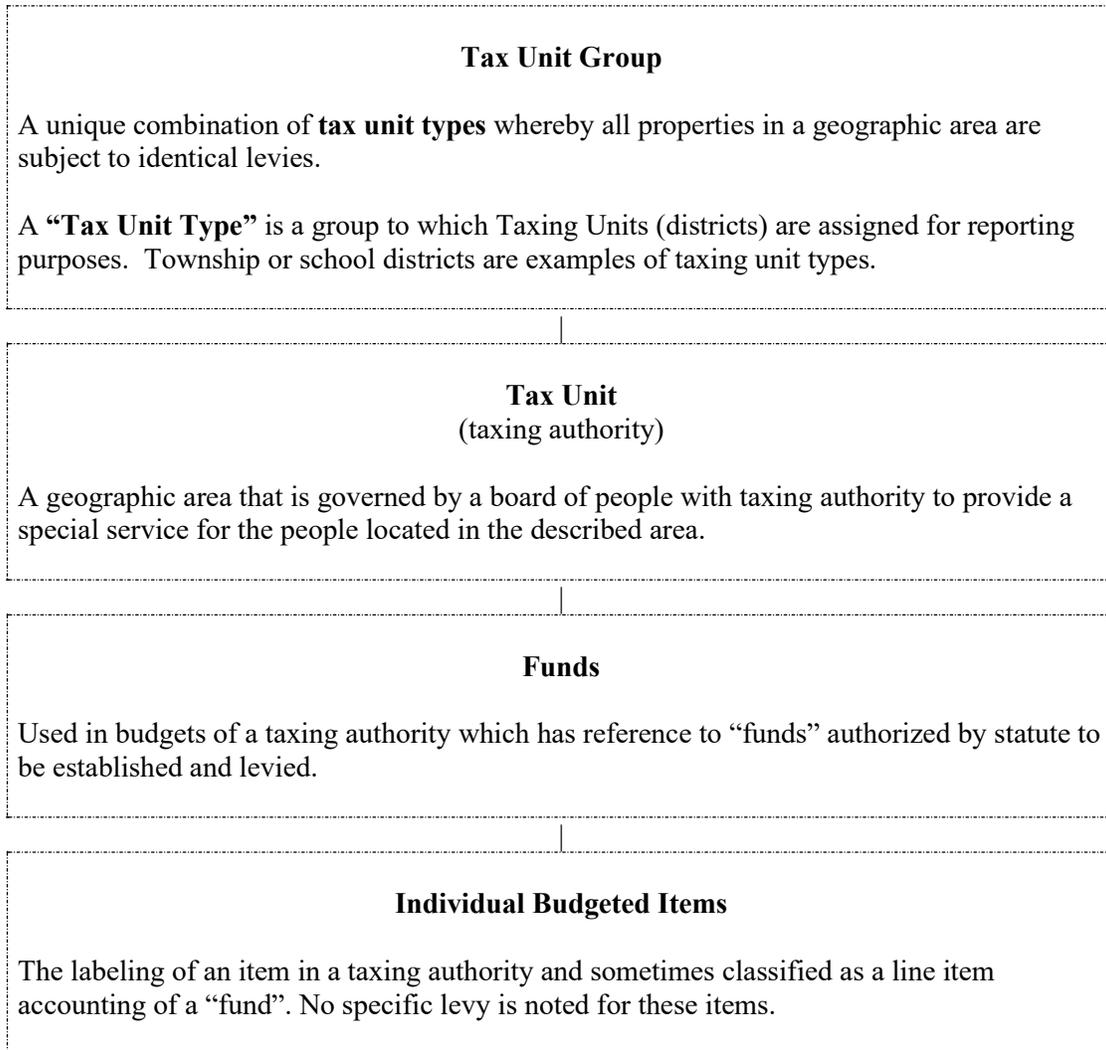
<b>Taxing Unit Group</b>	<b>001</b>
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*Taxing Unit Name*

State
Allen County
Elsmore
Elsmore TWP
USD 256
USD 256 General
USD 256 B & I
USD 256 Capital Outlay
SEK R Library
Fire District 3
Allen CCC

## The Hierarchy of the Tax System - Orion

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

Cty Num	Tax Unt	Code	District ID	Description	Levy Pers	Levy Real	Levy Othr
001	001	ST	ST100	STATE OF KANSAS	.001500	.001500	.001500
001	001	CT	CT200	ALLEN COUNTY	.056452	.056452	.056452
001	001	CC	CC070	ALLEN CCC	.016891	.016891	.016891
001	001	CZ	CZ001	BASSETT	.000000	.000000	.000000
001	001	TW	TW060315	IOLA TWP/BASSETT	.000179	.000179	.000179
001	001	SD	SD257	USD 257	.015511	.015511	.015511
001	001	SC	SC257	USD 257 CAPITAL OUTLAY	.008000	.008000	.008000
001	001	SG	SG257	USD 257 GENERAL	.020000	.020000	.020000
001	001	FE	FE031	FIRE DISTRICT #2	.004992	.004992	.004992
001	001	RL	RL700	SEK R LIBRARY	.001332	.001332	.001332
<b>Total Composite Levy Less School General</b>					<b>.112844</b>	<b>.112844</b>	<b>.112844</b>

	Personal	Real	Other	Personal SG	Real SG
<b>Total Values</b>	<b>0</b>	<b>55,084</b>	<b>6,516</b>	<b>0</b>	<b>38,984</b>

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

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

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

## Third Class Cities

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

“Cities regulated and governed by this act shall be and remain a part of the corporate limits of the township in which the same are situated.”

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

### 1999 Legislation

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

## Delinquent Tax

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

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
19-547	<b>Publication of delinquent personal property tax statements; cost, payment and collection.</b>	Each County Treasurer, within 10 days of October 1 of each year, shall cause a statement to be published with respect to unpaid or partially unpaid Delinquent personal property tax returns made by the sheriff as of October 1. Statement published once each week for three consecutive weeks. The cost of publication shall be paid from the county general fund and \$15 shall be added to the delinquent tax due.
19-548	<b>Personal and Real - Penalty for failure to publish delinquent statements</b>	Failure to publish a statement; fine. County Treasurer/County Commissioners.  Should any County Treasurer neglect or refuse to make and publish the statement a fine of \$25 for each and every day, to be recovered by an action at law against the Treasurer and action be brought in the name of the Board of County Commissioners.
79-2968	<b>Personal and Real – Rate of Interest on delinquent tax</b>	Rate of interest on delinquent or unpaid taxes and overpayments of taxes. County Treasurer.
79-2104	<b>Personal Property – Alias tax warrants</b>	Alias tax warrants to sheriff of county to which taxpayer has removed. County Treasurer/County Sheriff.
79-2013	<b>Personal Property – Amount of claims credited on delinquent tax</b>	County Commissioners to issue warrants to County Treasurer for amount of claims credited on delinquent tax against the property funds of the county (being the funds from which the claim would have been paid) in favor of the County Treasurer. The County Treasurer shall credit such warrants to the county tax account, and at the time of distributing taxes shall distribute these collections to the proper municipalities or taxing bodies and fund for which the original tax was levied.
79-2012	<b>Personal Property – Authorization to credit delinquent taxpayer amount of claim</b>	County Commissioners to authorize County Treasurer to credit delinquent taxpayer for the amount of claim. Warrant issued where claim exceeds delinquent tax.
79-2010	<b>Personal Property – Claims listed and Allowed</b>	County Commissioners certify to the County Treasurer and County Attorney a list of claims allowed within two days after the said claims have been allowed – names of claimants and the amounts of claim.

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
79-2017	<b>Personal Property – Collection in the Following counties: SG, JO, DG, SN</b>	<p>Collection of delinquent taxes in certain counties; tax lien. County Treasurer.</p> <p>Personal Property taxes that remain due and unpaid on February 16 or June 1 shall be collected as instructed in this statute. The counties noted are Sedgwick, Johnson, Douglas, and Shawnee county.</p>
79-2101	<b>Personal Property – Collection of Personal Property delinquent tax in all other counties</b>	<p>Collection of delinquent personal property tax. County Treasurer, Sheriff, Clerk of the District Court, County Attorney. County Commissioners</p> <ol style="list-style-type: none"><li>1. The County Treasurer on or before February 20, shall send a notice to persons, firms, and etc to whom taxes were assessed and remain unpaid on January 1 of any year. The County Treasurer of or before June 10 shall send a notice by mail for taxes that remain unpaid on June 1 of any year. The Treasurer shall issue a warrant directed to the sheriff if such taxes remain unpaid for a period of 14 days after mailing such delinquent notice.</li><li>2. Oil and gas notices are made by the Sheriff and are required to be given by registered mail to the Appraiser of said lease.</li><li>3. The Sheriff returns tax warrants to the County Treasurer as they are paid. All remaining tax warrants are returned on or before October 1 of the year following the year in which the tax was levied.</li><li>4. Unpaid warrants are filed by the County Treasurer with the Clerk of the District Court, which shall include taxes, interest, penalties and costs. The judgment becomes a lien on real estate. The County Treasurer notifies the County Attorney in writing of such filing.</li><li>5. The County Attorney commences proceedings necessary for collection of judgment. If five years have intervened between the executions of these judgments, the judgment shall become dormant and shall cease to operate as a lien on the real estate of the delinquent taxpayer.</li><li>6. Any judgment remaining uncollected after 20 years may be allowed to become dormant if the County Commissioners determine that said judgment will not be collected and the judgment was less than \$50.</li></ol>

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
79-2004a	<b>Personal Property – Delinquent interest rate</b>	<p>Payment of personal property taxes; interest, when. County Treasurer.</p> <p>First half due and payable on or before December 20. Any amount unpaid is due in full on December 21 and shall draw interest at the rate prescribed by K.S.A. 79-2968, plus current percentage points per annum from December 20 to date of payment.</p> <p>If the first half tax is timely paid, but the second half remains unpaid, on May 10 the amount unpaid shall draw interest at the rate prescribed by K.S.A. 79-2968, plus current percentage points May 10 until paid. Except, all unpaid personal property taxes from the previous year must first be paid.</p> <p>Interest is credited to the county general fund and retained by the county and is to be entered by the County Treasurer on the tax rolls in the property column.</p>
79-2108	<b>Personal Property – Injunction restraining collection dissolved</b>	<p>Penalties and interest where injunction restraining collection dissolved. County Treasurer or Sheriff.</p> <p>When the injunction is dissolved the County Treasurer or Sheriff shall collect the original taxes and penalties with interest from the date of the injunction at the rate prescribed by K.S.A. 79-2004a.</p>
19-547	<b>Personal Property – Publication of delinquent tax</b>	<p>Publication of delinquent personal property tax statements; costs. Payment and collection. County Appraiser.</p> <p>The cost of such publication shall be paid from the general fund of such county, and \$15 shall be added to the tax due as part of the costs of collection, to be collected in the same manner as provided by law for the collection of the delinquent tax.</p>
79-2103	<b>Personal Property – Removal by taxpayer to another county</b>	<p>Note of taxpayer moving to another county. County Sheriff, County Treasurer.</p> <p>The sheriff shall note in their return of delinquent personal property tax warrants to the County Treasurer the date of the taxpayers' removal and if the delinquent taxpayer moved to another county in the state.</p>

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
79-2017	<b>Personal Property – Warrants in the Following counties: DG, SG, JO, SN</b>	<p>Warrants. County Treasurer.</p> <p>The County Treasurer shall issue, and sign warrants directed to the County Sheriff for taxes due and unpaid as indicated by the statute. To allow the time necessary for preparation of such warrants, the Treasurer does not receive payments of delinquent tax for a period of time specified by the statute.</p>
79-2011	<b>Personal Property – Claims list checked against delinquent personal property list</b>	<p>County Treasurer to check all claims against the delinquent personal property tax list and certify to the Board of County Commissioners and the County Attorney a list of all claimants whose claims are allowed and whose personal property tax is delinquent. Although the name of the claimant appearing upon the tax roll is not the same, if it is known that they are one and the same, the claim shall be handled in the same manner as though the names were identical on the claim and tax roll.</p>
79-319	<b>Personal Property – Removal of property before taxes paid</b>	<p>Removal of personal property from county before taxes paid. County Treasurer.</p> <p>When any person is about to remove his or her property from the county after property has been assessed and before taxes have been paid, the tax shall at once become due and payable. The County Treasurer shall issue a tax warrant for the collection.</p>
79-2005(l)(2)	<b>Protested Tax – No interest paid on tax paid on delinquent tax</b>	<p>Protesting payment of taxes. County Treasurer, Court of Tax Appeals.</p> <p>No interest shall be allowed pursuant to a Board of Tax Appeals order of a refund where the tax paid under protest was inclusive of delinquent taxes.</p>
18-212	<b>Real - County boundary Change</b>	<p>Annexation of Territory, Counties</p> <p>Collection of unpaid taxes in detached territory; use of proceeds. This is only if the boundaries of the county are changed and any territory that still has delinquent taxes on the books will need to be transferred from one county to another. When the tax is collected the proceeds shall be used in that portion of the county upon which the same was levied, except that raised for state and county purposes shall be paid over to the County Treasurer, from which said territory was detached.</p>

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
19-116	<b>Real – Transferred to United States</b>	<p>Actions for delinquent taxes when realty transferred to U.S. County Commissioners.</p> <p>The Board of County Commissioners of the county in which the real property transferred was located shall have the authority to bring suit in any court for such delinquent taxes pursuant to the aforesaid act of congress.</p>
79-1439b	<b>Real – Change in use</b>	<p>Recoupment of tax when property classified under 79-1439a changes use; procedures. County Appraiser, County Treasurer</p> <ol style="list-style-type: none"><li>1. Whenever land owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to paragraph (7) of subsection (c) of section 501 of the federal internal revenue code and has been assessed at the rate of 12%, is changed to a use other than recreational, the property shall be assessed at the rate required by section 1 article 11 of the Kansas Constitution as of January 1 of the year next following its change to a use other than recreational.</li><li>2. Property taxes in the amount of the difference between the amount of taxes actually levied upon such land for the two years next preceding the year of such change in assessment rate, and the amount of taxes which would have been levied for such years had it been assessed at the required rate shall be determined as of such date of change and shall become due and payable in such year as provided by <i>K.S.A. 79-2004</i>.</li><li>3. A lien of such taxes shall become a lien to the land on November 1 in the year such taxes become due and taxes remaining due and unpaid after the date prescribed shall be collected in the manner provided by law for the collection of delinquent taxes.</li><li>4. The owner of this land is required to give written notice of the change in use to the County Appraiser within 60 days after such change in use. Failure to give such notice within the time prescribed shall subject the owner of such land to a 10% penalty of the recoupment tax.</li><li>5. Whenever the use of land is changed from recreational as a result of an exercise by the state of Kansas of any other governmental agency of the power eminent domain, etc., no recoupment tax shall be levied.</li></ol>

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
79-1439b	<b>Real – Change in use</b>	6. Each taxpayer that has land valued and classified as a not-for-profit and assessed at 12% shall have a notification included in their tax statement from the County Treasurer that advises the owner of said property of their responsibilities.
79-2004	<b>Real – Delinquent interest rate</b>	<p>Payment of real estate taxes; Interest. County Treasurer.</p> <p>First half unpaid draw interest at the rate prescribed by <i>K.S.A. 79-2968</i>, plus current percentage points and can be paid any time prior to May 10 followed by paying half of the tax together with interest as such rate from December 20 to date of payment. Second half is due May 10, interest accrues until paid or until the real property is sold for taxes by foreclosure.</p> <p>Link for current interest rate memo: <a href="http://www.ksrevenue.org/pvdptmemos.html">http://www.ksrevenue.org/pvdptmemos.html</a></p> <p>Interest herein provided shall be credited to the county general fund. The County Treasurer shall enter the amount of interest so paid on the tax rolls in the proper column and account for such sum.</p>
79-201	<b>Real – Recoupment as provided by 79-2004</b>	Exempt religious not used for exempt purpose; recoupment of tax. <i>Second.</i> Recoupment tax shall become due and payable in such year as provided by <i>K.S.A. 79-2004</i> . Taxes remaining due and unpaid after the date prescribed shall be collected in the manner provided by law for the collection of delinquent taxes.
79-2014	<b>Real – Minerals and royalty abatement and cancellations of certain unpaid tax</b>	Abatement and cancellation of unpaid taxes upon certain mineral interests or royalties. All unpaid taxes upon any mineral interest or mineral royalty in real estate, the title to which has merged with the title to the surface interests in a single ownership shall by resolution of the Board of County Commissioners, be ordered abated, canceled and stricken from the tax roll.
79-2024	<b>Real – Partial payment of delinquent real property tax</b>	<p>Partial payment of real property tax authorized. County Treasurer.</p> <p>The County Treasurer establishes payment guidelines to accept partial payment of delinquent real property tax.</p>

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
79-2302	<b>Real – listing of real estate for tax sale</b>	Listing of real estate subject to sale, contents; notice of sale, contents. County Treasurer, County Clerk, Register of Deeds.
79-2303	<b>Publication of listing of real estate subject to sale: costs</b>	The County Treasurer shall publish the notice and list in the official county newspaper which shall be submitted to the newspaper on or before August 1 each year and published once each week for three consecutive weeks immediately prior to the week when the day of sale will occur. Cost of publication and list shall be paid by the county general fund and a \$15 fee for each parcel shall be added to the costs of collection.
79-2306	<b>Real – Time of real estate tax sale</b>	Time of real estate tax sale. County Treasurer.  On the day designated in the notice of sale the County Treasurer shall sell the real estate on which the taxes and legal charges have not been paid.
79-2322	<b>Real – Sale in October when not sold in September</b>	Sale in October when not sold in September; sale after injunction enjoining sale dissolved; publication notice. County Treasurer.  If County Treasurer unavoidably omits or fails to sell any real estate for unpaid taxes on the first Tuesday of September, then such real estate shall be advertised for sale on the fourth Monday of October. Requirements of such sale are listed in statute.
79-2323a	<b>Real – Publication notice</b>	Sale upon dissolution of injunction; publication notice. County Treasurer.  After injunction shall be dissolved, the County Treasurer shall proceed with a publication notice of such real estate upon which such tax was charged. Requirements of publication in statute.

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
79-2401a	<b>Real – Redemption</b>	<p>Redemption of real estate bid off by county; partial redemption; period of redemption; interest. County Treasurer.</p> <ol style="list-style-type: none"><li>1. Real estate bid off by the county for both delinquent taxes and special assessments shall be held by the county until the expiration of two years from the date of sale. Any owner or holder of the record title may redeem the real estate sold in the sale at any time within two years after the sale by paying the County Treasurer the amount of tax, interest, special assessments and interest that remain unpaid.</li><li>2. The county shall hold any abandoned building or structure and the land bid off by the county for both delinquent taxes and special assessments for one year from the date of the sale. Any owner or holder of the record title may redeem the real estate sold in the sale at any time within two years after the sale by paying the County Treasurer the amount of tax, interest, special assessments and interest that remain unpaid. “Abandoned building or structure” shall mean a building or structure and the accompanying land which, for a period of at least one year, has been unoccupied and which no reasonable maintenance has been performed.</li><li>3. Partial redemption. Real estate which is a homestead under section 9 of article 15 of the Kansas Constitution shall be held by the county until the expiration of three years from the date of sale. Partial payment to the County Treasurer</li></ol>
79-2401a	<b>Real - Redemption</b>	<p>will extend the number of years when a tax foreclosure sale may be commenced.</p> <ol style="list-style-type: none"><li>4. The real estate bid off by the county shall include only real estate on which there are delinquent taxes of general Ad Valorem property tax nature and delinquent special assessments or any other special taxes levied by a city, county, or other municipality. Upon publication of the delinquent tax list, any clerk of a city, county or other municipality levying special assessments during the past 10 years will follow specific allowances noted in the statute.</li><li>5. If real estate has not been redeemed at the expiration of the redemption period, the real estate shall be disposed of by foreclosure and sale pursuant to <i>K.S.A. 79-2801 at seq.</i></li></ol>

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
79-2801	<b>Real – Action to enforce lien for unredeemed property, exceptions</b>	<p>Action to enforce lien for unredeemed real estate bid in by county; summons; service by publication; assistance by city in foreclosure proceedings, when. Board of Commissioners, County Attorney or Counselor, Governing body of any city.</p> <p>Certain exceptions exist that an action of foreclosure shall be within the discretion of the Board of County Commissioners. (1) Whenever the real estate involved is a mineral interest in land, which has been severed from the fee. (2) Whenever the aggregate assessed valuation of the real estate subject to sale is less than \$300,000, or the aggregate amount of delinquent taxes, including special assessments, is less than \$10,000.</p>
79-2810	<b>Real – Lien in counties over 300,000</b>	<p>Enforcement of lien, counties over 300,000 County Counselor, County Commissioners, County Treasurer.</p> <p>County Counselor shall have the authority to institute an action in the name of the County Commissioners against the owners of real estate which has been or shall be sold and bid in by the county at any delinquent tax sale and shall remain unredeemed on the first day of September of the third year after such sale in the same manner as prescribed by statute to be done by the County Attorney.</p> <p>The County Treasurer furnishes a list to the County Counselor on and after the 15<sup>th</sup> day of September each year. The Board of County Commissioners has the power to employ abstracters to furnish title information to bring such action.</p>
79-2812	<b>Real – Persons not eligible to purchase real estate at tax sale</b>	<p>Persons not eligible to purchase real estate at tax sale. No person shall be eligible to purchase real estate at any delinquent tax sale, if such person is the record owner of real estate upon which there are delinquent taxes of a general Ad Valorem tax nature or delinquent special assessments.</p>
79-319a	<b>Real – Removal of building without first paying delinquent tax</b>	<p>Removal of buildings from delinquent real estate; penalty. If the owner of any real property shall remove any residence or mercantile building from real estate without first having paid any delinquent tax due at the time of such removal shall upon conviction be punished by fine of not more than \$500.</p>

## Delinquent Tax

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<u><b>K.S.A.</b></u>	<u><b>Topic</b></u>	<u><b>Brief Description</b></u>
79-412	<b>Real - Value of buildings and improvement</b>	<p>Valuation of buildings and improvements. County or District Appraiser.</p> <p>Value of land and improvements shall be entered on the assessment roll in a single aggregate, except as provided. Improvements owned by entities other than the owner of the land shall be assessed to the owners of such improvements, if the lease agreement has been recorded or filed in the office of the Register of Deeds. Delinquent taxes imposed on such improvements may be collected by levy and sale of the interests of such owners the same as in the cases of the collection of taxes on personal property.</p>
79-426	<b>Real – Joint ownership</b>	<p>Joint ownership; payment of taxes by one owner; lien.</p> <p>When land owned by two or more persons shall be assessed jointly, and any one or more of them shall not pay the property portion of the tax due in such cases, any such owner paying the whole tax or who has redeemed the whole tract after it has been sold for delinquent taxes shall have a lien on the interest of the owner who was delinquent to the extent of the tax justly owing by such delinquent, and may due and recover the amount advanced with interest and costs.</p>
19-229	<b>Real and Personal – Delinquent tax list</b>	<p>Publication of list of statement, County Commissioners.</p> <p>The Boards of County Commissioners have exclusive control of all expenditures in the publication of the delinquent tax lists and Treasurers' notices.</p>
79-2930	<b>Real and Personal – Adopted budget may allow 5% allowance for delinquency for the preceding year</b>	<p>Submission of adopted budgets; may allow for a percentage of delinquent tax. County Clerk.</p>

## Delinquent Tax

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<u>K.S.A.</u>	<u>Topic</u>	<u>Brief Description</u>
19-312	<b>Real and Personal – 10% penalty added to taxes after the tenth day of January each year</b>	<p>Charges and credits, County Clerk, County Treasurer.</p> <p>The County Clerk delivers to the County Treasurer the amount of the ten-percent penalty added to the taxes after the tenth day of January of each year. The charge is the amount paid by the county for advertising delinquent tax; amounts received on delinquent property sold to the county; amount of redemption money sold to the county for delinquent tax when redeemed.</p>
19-548	<b>Real and Personal – Penalty for failure to publish delinquent statements</b>	<p>Failure to publish statement; fine. County Treasurer/County Commissioners</p> <p>Should any County Treasurer neglect or refuse to make and publish the statement a fine of twenty-five (\$25) for each and every day, to be recovered by an action at law against the Treasurer and action be brought in the name of the Board of County Commissioners.</p>
79-2968	<b>Real and Personal – Rate of interest on delinquent tax</b>	<p>Rate of interest on delinquent of unpaid taxes and overpayments of taxes. County Treasurer.</p>

## Property Tax Interest Rates

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The Property Tax Interest Rates Memorandum for the current tax year may be accessed by visiting the following link:

[Kansas Department of Revenue - Property Valuation - Property Tax Memorandums \(ksrevenue.gov\)](https://ksrevenue.gov/property-valuation/property-tax-memorandums)

# Part Four

## Abstracts

### ~ Consolidated Motor Vehicle

Motor Vehicle, Recreational vehicle, Rental Excise Tax, and Commercial Vehicle Fees

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

### ~Neighborhood Revitalization

### ~New Improvements

### ~Watercraft

### ~State Appraised

### ~July Certification

### ~November Certification

### ~In Lieu of Taxes (PILOTS)

### ~Tax Increment Financing (TIF)

### ~Industrial Revenue Bonds (IRBX)

### ~Economic Development (EDX)

### ~Kansas Rural Housing Incentive Districts (RHID)

### ~Community Improvement Districts (CID)

# Consolidated Motor Vehicle Abstract

**Motor Vehicle: *K.S.A. 79-5101 to 5116* except *79-5115a* (article 51)**

Report of value, tax and distribution

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

Report of the distribution of tax levied

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

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

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

	A	B	C	D	E	F	G
1	Calendar Year			County No. and Name			
2				Phone Number			
3		<b>MOTOR VEHICLE</b>	<i>K.S.A. 79-5101 et seq.</i>				
4	MV Avg Levy		Check Value Diff.	<b>RECREATIONAL VEHICLE</b>	<b>M.V. RENTAL EXCISE TAX</b>	<b>COMMERCIAL VEHICLE FEES</b>	Totals
5	Calculated County Value (Check Value)			<i>K.S.A. 79-5118 et seq.</i>	<i>K.S.A. 79-5117</i>	<i>K.S.A. 79-6a01 et seq.</i>	MV, RV, MV Rental, CMF
6	Taxing Districts	MV Taxable Value	MV Distribution	RV Distribution	Rental Excise	Motor Carrier	District Totals
7	<b>1. State</b>						0.00
8	<b>2. County</b>						0.00
9	<b>3. Cities</b>						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	<b>Total Cities</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Screenshot of Consolidated Motor Vehicle Abstract

[Kansas Department of Revenue - Property Valuation - Article 51 Motor Vehicle Abstract \(ksrevenue.gov\)](http://ksrevenue.gov)

There are instructions on the webpage above for how to complete the Consolidated Motor Vehicle Abstract.

## Motor Vehicle Abstract

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

### Duties of County Officials

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

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

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

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

“All moneys received from taxes levied upon motor vehicles under the provision of *K.S.A. 79-5101 to 79-5115*, inclusive, and amendments thereto shall be allocated to the tax levy unit in which the tax situs of each motor vehicle is located. The term “tax levy unit” means an area within a county the tangible property of which is subject to the same total tax levies, levied by the same taxing subdivisions of the state. Moneys allocated to such tax levy units shall be distributed among the state and all taxing subdivisions levying taxes against tangible property within such unit in the proportion prescribed by *K.S.A. 79-5111* and amendments thereto for estimating the amounts thereof for budgeting.”

## Motor Vehicle Abstract

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

### Valuation

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

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

$$\frac{\$21,456.98}{0.087998} = 243,835$$

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

Example of two different tax units:

<b>TU 006</b>	<u>21,456.98</u> = 243,835 <u>0.087998</u> (value)
<b><u>Districts</u></b>	<b><u>Value</u></b>
State	243,835
County	243,835
Smallest City (3 <sup>rd</sup> class)	243,835
Kindred Township Gen	None
USD General Fund	None
USD All Other	243,835
Regional Library	243,835
Fire District	243,835

<b>TU 150</b>	<u>27,985.15</u> = 318,020 <u>0.087998</u> (value)
<b><u>Districts</u></b>	<b><u>Value</u></b>
State	318,020
County	318,020
Kindred Township	318,020
USD General Fund	None
USD All Other	318,020
Regional Library	318,020
Cemetery	318,020
Fire District	318,020

## Motor Vehicle Abstract

Consider the following when filing your motor vehicle abstract:

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

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

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

Fund	Distribution Prior to 2004	Distribution 01/01/04 through 12/31/04	Distribution beginning 2005
KS Educational Building	2/3	40%	2/3
State Institutional Building	1/3	20%	1/3
State General	0	40%	0

A final state distribution report is generated by the State Treasurers’ office after January 20 distribution. A comparison is then made between the state report and the county motor vehicle abstract data report. We contact any county that has a major difference between these reports.

MOTOR VEHICLE K.S.A. 79-5101 et.seq.			RECREATIONAL VEHICLE	M.V. RENTAL EXCISE TAX	COMMERCIAL VEHICLE FEES	Totals MV, RV, MV Rental, CMF
MV Avg Levy		Check Value Diff.	K.S.A. 79-5118 et seq.	K.S.A. 79-5117	K.S.A. 79-6a01 et seq.	District Totals
Calculated County Value (Check Value)			RV Distribution	Rental Excise	Motor Carrier	0.00
Taxing Districts	MV Taxable Value	MV Distribution				
1. State						

## Motor Vehicle Abstract

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### Distribution of Collected Tax

#### K.S.A. 79-5105

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

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

(1)	(2)	(3)	(4)	(5)	(6)
Average Levy Certification Year	Collection Year	School General Fund Levy <i>K.S.A. 72-6431</i>	% Decrease pursuant to <i>K.S.A. 79-5105</i>	School General Fund Levy Reduction	School General Fund Distribution Levy
2014	2016	20	100.00	20	NONE

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

#### Distribution Year/Collection Levy & Year

County	2014 Avg. County Levy	2016 Motor Vehicle Co. Avg. Levy
Allen	0.162694	0.142694

To access the current Motor Vehicle County Levy Certification, follow the link below:

[Kansas Department of Revenue - Property Valuation - Property Tax Memorandums \(ksrevenue.gov\)](http://ksrevenue.gov)

## Motor Vehicle Abstract

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

The collection year is the current year. Two years prior to the current year is the distribution levy year. For example, if the collection year is 2016 then the levy year used for distribution would be 2014.

	A	B	C	D	E
1	Tax Unit 001			Taxes Collected	\$21,456.98
2	<b>District (1)</b>	<b>2014 Levies Distribution (2)</b>	<b>USD General Fund Reduction (3)</b>	<b>Adjusted 2014 Levies Distribution (4)</b>	<b>Distribution of Taxes Collected (5)</b>
3	State	1.500		1.500	365.75
4	County	40.231		40.231	9,809.72
5	City (3 <sup>rd</sup> class)	11.393		11.393	2,778.01
6	Township	5.655		5.655	1,378.89
7	USD General Fund	20.000	-20.000	0.000	0.000
8	USD Other funds	27.849		27.849	6,790.56
9	Cemetery	1.370		1.370	334.05
10	Total	107.998	-20.000	87.998	\$21,456.98

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

### Formula 1:

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

$$\frac{\$21,456.98}{87.998} = \$243.834860 \text{ per mill} \times 1.5 \text{ (State levy)} = \$365.72$$

$$\frac{\$21,456.98}{87.998} = \$243.834860 \text{ Per mill} \times 40.231 \text{ (County levy)} = \$9,809.72$$

## Motor Vehicle Abstract

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### Formula 2:

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

$$\frac{1.5}{87.998} = 0.0170458 \times \$21,456.98 = \$365.75 \text{ (State)}$$

$$\frac{40.231}{87.998} = 0.457181 \times \$21,456.98 = \$9,809.72 \text{ (County)}$$

### Excel Method

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

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

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

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

### Estimating Motor Vehicle Tax for Budgets

***K.S.A. 79-5111 County Treasurer to estimate and notify state and taxing subdivisions of distributions; budgeting and forms.*** For the purpose of preparing budgets, the County Treasurer of each county shall estimate the amount of money that state, county and each taxing subdivision in the county will receive during the ensuing budget year from taxes levied under the provisions of *K.S.A. 79-5101 et seq.* The amount estimated to be received by the state, county and each taxing subdivision shall be that portion of the total amount estimated to be received by the state, county and all taxing subdivisions which is equal to the proportion which the general Ad Valorem property tax levies of the state, county and each taxing subdivision in the county utilized in computing the county average tax rate for the purposes of *K.S.A. 79-5105*, and amendments thereto, bear to the sum of all such tax levies of the state, county and all taxing subdivisions in the county made in the preceding year for expenditure in the current year. On or before May 10 of each year the County Treasurer of each county shall notify the Clerk and the Treasurer of each taxing subdivision of the total amount in dollars which it is estimated such subdivision will receive during the ensuing budget year from the receipts from such tax. In the case of the state, such notice shall be given to the Director of Accounts and Reports. The amount estimated to be received by taxing subdivisions from receipts from such tax shall be apportioned among the general Ad Valorem property tax funds of such subdivisions in the proportion that the amount levied for each such fund in the preceding year for expenditure in the current year bears to the total amount levied for all of such funds in such year and shall be set out separately as an item of income for each such fund. The Director of Accounts and Reports shall make suitable provision in the budget forms to be used by such subdivisions for calculating this apportionment and listing income received from taxes levied under the provisions of this act. History: L. 1979, ch. 309, § 11; L. 1981, ch. 381, § 4; L. 1982, ch. 427, § 3; L. 1995, ch.253, § 2; July 1.

The estimate made by the **County Treasurer** does not need to be broken out by funds. The **County Clerk** may assist the **County Treasurer** in preparing the motor vehicle estimate for the May 10 certification for budgets. The estimate can be prepared as soon as the Director of Property Valuation has certified the “motor vehicle levy” to the county which is accomplished as soon as all county November abstract certifications are received and audited by our division.

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

Beginning with the 2002 budget estimate you will no longer need to use an “assessment value adjustment factor”.<sup>1</sup>

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<sup>1</sup> Assessment rates are all 20% beginning with the 2000 calendar year pursuant to *K.S.A. 79-5105(b)*.

## Motor Vehicle Abstract

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### Motor Vehicle Amendments

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

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

## Recreational Vehicle Abstract

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

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

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

(1)	\$70 plus \$0.90 cwt. for a model year five years or less prior to the calendar year of registration;
(2)	\$50 plus \$0.70 cwt. for a model year six to 10 years prior to the calendar year of registration;
(3)	\$30 plus \$0.50 cwt. For a model year 11 years or more prior to the calendar year of registration, except
(4)	\$30 tax on any recreational vehicle the model year of which is 1981 or earlier.

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

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

### Allocation and Distribution of Tax Receipts

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

### Budget Estimates

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

# Recreational Vehicle Abstract

## Abstract of Tax and Distribution

Pursuant to *K.S.A. 79-1806(b)* “the **County Clerk** of each county shall report to the Director of Property Valuation the total amount of taxes levied within the county upon motor vehicles under the provision of article 51 of Chapter 79 of the Kansas Statutes Annotated.” The consolidated motor vehicle abstract (Form PV98-AB-01 Revised April 2014) is used to report the recreational vehicle tax and the distribution thereof.

	A	B	C	D	E	F	G
1	Calendar Year			County No. and Name			
2				Phone Number			
3	<b>MOTOR VEHICLE</b> <i>K.S.A. 79-5101 et seq.</i>						
4	MV Avg Levy		Check Value Diff.	<b>RECREATIONAL VEHICLE</b> <i>K.S.A. 79-5113 et seq.</i>	<b>M.V. RENTAL EXCISE TAX</b> <i>K.S.A. 79-5117</i>	<b>COMMERCIAL VEHICLE FEES</b> <i>K.S.A. 79-601 et seq.</i>	Totals MV, RV, MV Rental, CMF
5	Calculated County Value (Check Value)			RV Distribution	Rental Excise	Motor Carrier	District Totals
6	Taxing Districts	MV Taxable Value	MV Distribution				0.00
7	<b>1. State</b>						0.00
8	<b>2. County</b>						
9	<b>3. Cities</b>						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	<b>Total Cities</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Screenshot of Consolidated Motor Vehicle Abstract

[Kansas Department of Revenue - Property Valuation - Article 51 Motor Vehicle Abstract \(ksrevenue.gov\)](http://ksrevenue.gov)

To access the current version follow the above link. Instructions can be found at the link in a Portable Document Format (PDF).

## Rental Excise Tax Abstract

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

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

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

### Apportionment

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

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

### Report to County Clerk

The State Treasurer’s Office electronically transmits the monies paid from the Rental Motor Vehicle Excise Tax Fund to the **Treasurer** of each county or city twice a year. The Division of Property Valuation receives a copy of the rental excise tax remitted to each **Treasurer** from the Director of Taxation.

### Abstract

The County Clerk utilizes the consolidated motor vehicle abstract form (Form PV98-AB-01 Revised April 2014) to report the total rental excise tax and distribution to the Director of Property Valuation. This abstract form is certified electronically, and signed by the **County Clerk** and **County Treasurer** pursuant to the instructions.

## 16M and 20M Tagged Vehicle Abstract

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

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

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

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

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

1. Valuation: The County Appraiser will value all motor vehicles falling into this classification of personal property by using the valuation chart in the “Personal Property Guide”. The valuation chart can be computerized to assist with the valuation of this property.

~All vehicles that are 1980 and older will have a stated minimum value for each county that will calculate a minimum tax which will always be adjusted to \$12.

~All vehicles that are 1981 and newer that has a county minimum value that will calculate a minimum tax which will always be adjusted to \$24.

The minimum value will change annually to compensate for the change in the mill levy used to determine the required minimum tax.

## 16M and 20M Tagged Vehicle Abstract

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2. Late filing penalty: The 16/20M property is classified as personal property that will be claimed by taxpayers on a personal property form listing all personal property that is required by law to be listed. The time of filing is on or before March 15 pursuant to *K.S.A. 79-306*. (April 1<sup>st</sup> for mineral leasehold interests.)
- The penalty for late filing of or failure to file said property statement shall follow *K.S.A. 79-1422*. After the assessed valuation has been ascertained, a percentage of value will be added as a penalty value for all property required to be listed on the property statement. The penalty value will remain separate from the value of the property.
3. Appraisers Certification by June 1: *K.S.A. 79-1467*. On or before June 1, the County Appraiser will transmit the value of all personal property to the County Clerk. The 16/20M tagged vehicles will be a separate certification and shall provide all necessary information needed to generate a tax statement.
- This includes:
- a. Name and address of owner
  - b. Identification of property by year, make, model, and VIN
  - c. Location of property by tax unit identifier
  - d. Appraised value of each identified truck.
4. Taxable Value: The taxable value is determined by multiplying the value determined by the Appraiser by 30% during calendar year 1995, 28.5% during 1996, 26.5% during 1997, 24.5% during 1998, 22.5% during 1999, and 20% during all calendar years thereafter pursuant to *K.S.A. 79-5105 (b)(3)*.
- The minimum tax of \$12 or \$24 will always be a required criterion when the vehicle meets the minimum tax requirement pursuant to *K.S.A. 79-5105 (a)*.

## 16M and 20M Tagged Vehicle Abstract

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5. Tax: The tax will be calculated using the adjusted “county average tax rate” used for vehicles under the provisions stated in *K.S.A. 79-5101 (c)*. See the adjustment chart on page 40.5 to determine the change in the school district general fund levy used for motor vehicle distribution.

NOTE: After all certifications of county value and tax as of November 1<sup>st</sup> have been transmitted and audited to the Division of Property Valuation, the motor vehicle county levy is certified to the Director of Motor Vehicles, Secretary of Revenue, and all County Clerks, Appraisers, and Treasurers. The certification of the motor vehicle county levy is concluded on or before February 10<sup>th</sup> of the following year. This levy will be used in the second calendar year before the calendar year in which the owner’s full registration year begins.

For example: A 16/20M tagged vehicle full registration year begins in 2016, therefore the 2014 adjusted county average levy (2016 motor vehicle levy) would be used.

6. July 15<sup>th</sup> Certification: *K.S.A. 79-1604*. An abstract of the assessment roll for 16/20M vehicles includes only those motor vehicles assessed as of the date the abstract is prepared prior to transmitting to the Director of Property Valuation. “Any vehicles acquired, purchased, traded or sold during the time the abstract is being prepared and until September 1, will be assessed and added or subtracted from the original assessment roll.” The July abstract certification includes a separate record layout for the 16/20M trucks. From the 16/20M data file you will print an abstract form which requires your signature, date and seal pursuant to the July abstract instructions.

## 16M and 20M Tagged Vehicle Abstract

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7. Proration: *K.S.A. 79-306d (c)* Motor vehicles that have been acquired, purchased, traded or sold after January 1 and prior to September 1 of any year will be valued by dividing the value of the vehicle by twelve to arrive at a monthly value. The value will then be determined as follows:
- a. **Acquired vehicle and not a replacement vehicle** – the monthly value will be multiplied by the number of months or fractions thereof remaining in the calendar year.
  - b. **Replacement Vehicle** – the monthly value is multiplied by the number of full calendar months that each vehicle is owned, the number of months used for each vehicle will add up to a full year.
- NOTE:** Prorated minimum value 1980 and older vehicles will calculate a minimum tax of \$1 per month. Prorated minimum value replacement vehicles 1981 and newer will calculate a minimum tax of \$2 per month
8. Vehicles sold and not replaced: *K.S.A. 79-306d (f)* Whenever a vehicle is sold and not replaced, a monthly value will be ascertained and multiplied by the number of months or fractions thereof in the calendar year that such vehicle is owned. This could occur after the September 1 date noted in items 7 above. Minimum valued vehicles would follow procedures as stated above.
9. Canceled Tax: *K.S.A. 79-344. (a)* Whenever the aggregate amount of tax owed on tangible personal property by any taxpayer is less than \$5, such tax shall be canceled and no personal property tax statement shall be issued. For the 16/20M-vehicle roll, only vehicles that have been prorated will possibly fall into this category.
10. Tax Roll: *K.S.A. 79-1803.* The 16/20M personal property tax roll will be certified to the County Treasurer for collection on or before November 1.

## 16M and 20M Tagged Vehicle Abstract

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11. November 15<sup>th</sup> abstract of value, tax, levy, and distribution: *K.S.A. 79-1806.* The November abstract certification includes a separate record layout for 16/20M trucks. From the 16/20M data file you will print a summary abstract which requires your signature, date and seal pursuant to the November abstract instructions. The record layout information includes the county number; taxing unit; assessed value; penalty value; canceled tax; and motor vehicle levy. The 16/20M distribution of tax is reported on an abstract designed using Excel. The Excel file and instructions are available on our web page: <http://www.ksrevenue.org/pvdabstract.html>
12. Tax Collections: *K.S.A. 79-2004a.* The time of payment for the 16/20M tax is the same as all other personal property with the full or first half due on or before December 20 of each year and the remaining half due on or before May 10 of the next year. All personal property collection and delinquent rules will be followed.
- K.S.A. 79-5109 (a).* “All moneys received from taxes levied upon motor vehicles under the provision of *K.S.A. 79-5101* to *79-5115* shall be allocated to the tax levy unit in which the tax situs of each motor vehicle is located.”
13. Distribution: *K.S.A. 79-5109* and *79-5110.* Monies allocated to the tax levy unit where each motor vehicle is located shall be distributed among all taxing subdivisions levying taxes within the tax unit in the proportion prescribed by *K.S.A. 79-5111*. Monies received by taxing subdivisions from taxes levied under the provisions of *K.S.A. 79-5101 et seq.* shall be apportioned to each tangible property tax levy fund of each taxing subdivision in the proportion that the same was budgeted.

The 2016 tax roll distribution for the 16/20M vehicles will use the 2014 taxing subdivision levies for 2017 expenditures.

## 16M and 20M Tagged Vehicle Abstract

Tax billed November					
	(Year)			County No. and Name	
for		expenditures			
	(Year)				
<b>Abstract Year:</b>	<b>MV Avg Levy Year:</b>			Phone Number	
<b>16/20M Vehicle Distribution K.S.A. 79-5105a</b>					
MV Avg Levy		Check Value Diff.	<b>4. Townships</b>	16/20M Taxable Value	16/20M Tax Distribution
Calculated County Value (Check Value)					
Taxing Districts	16/20M Taxable Value	16/20M Tax Distribution			
<b>1. State</b>					
<b>2. County</b>					
<b>3. Cities</b>					

Screenshot of 16/20M Tagged Vehicles Distribution Abstract

[Kansas Department of Revenue - Property Valuation - Property Valuation Abstract Section](http://ksrevenue.gov)  
[ksrevenue.gov](http://ksrevenue.gov)

### 16/20M Tagged Vehicle Budget Estimates

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

Consider the following when calculating the estimate for the 2017 (next) year budget:

1. Use the 2015 (prior) assessed valuation, without penalty, in the estimate process.
2. When calculating the estimated tax, use the 2016 motor vehicle county levy (current) certified to you in February of the preceding year. This levy has been adjusted removing the 20 mills for school general.
3. Use the 2014 levies to distribute the estimated tax. Remove the 20 mills for the school general fund before executing this estimated distribution.
4. The tax roll for 2016 (current) will include the 16/20M tagged vehicle tax statements listed and registered in 2016 (current). The tax collected will be distributed and used for the 2017 (next) year budgets. Remember to use the 2014 levies excluding the 20 mill school general fund levy to distribute the 2016 tax when it is actually collected.

## Neighborhood Revitalization

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The Kansas Neighborhood Revitalization Act (NRA/P) became effective July 1, 1994. Numerous counties and/or cities across the state have adopted and implemented a plan. The following is a brief synopsis of the act. If your county and/or a municipality becomes involved with a neighborhood plan, the division is requesting a copy of the plan. The NRA/P abstract is required as part of the November certification requirements. The NRA/P abstract is now submitted through the on-line application. The abstract form (PV-AD-74 Revised 6/2011) is printed from this program. The abstract is due on or before November 1. This abstract reports the increment taxable valuation and tax rebate by taxing district.

### *Definitions:*

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

**Neighborhood Revitalization Area** - Three conditions of the described area- one or more of the conditions as described in *K.S.A. 12-17,115* must exist and the rehabilitation should be necessary to protect the public health, safety or welfare of the residents of the municipality.

**Governing Body** – Means the governing body of any municipality.

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

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

1. A legal description of the real estate forming the boundaries of the proposed area and a map depicting the existing parcels of real estate.
2. The existing assessed valuation of the real estate in the proposed area, listing the land and building values separately
3. A list of names and addresses of the owners of record of real estate within the area.
4. The existing zoning classifications and district boundaries and the existing and proposed land uses within the area.

## Neighborhood Revitalization

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5. Any proposals for improving or expanding municipal services within the area including, but not limited to, transportation facilities, water and sewage systems, refuse collection, road and street maintenance, park and recreation facilities and police and fire protection.
6. A statement specifying what property is eligible for revitalization and whether rehabilitation and additions to existing buildings or new construction or both is eligible for revitalization.
7. The criteria to be used by the governing body to determine what property is eligible for revitalization.
8. The contents of an application for a rebate of property tax increments.
9. The procedure for submission of an application for a rebate of property tax increments.
10. The standards or criteria to be used when reviewing and approving applications for a rebate of property tax increments.
11. A statement specifying the maximum amount and years of eligibility for a rebate of property tax increments.
12. Any other matter deemed necessary by the governing body.

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

1. Obtain a legal description of the property to be declared dilapidated.
2. Determine the assessed value of the property to be declared a dilapidated structure, with separate values established for the land and structure.
3. Determine the owner of record of the structure.

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

1. Governing body shall create a neighborhood revitalization fund to finance the redevelopment of designated area and to provide rebates authorized. Money may be budgeted and transferred to fund that may lawfully be used for such purposes.
2. Moneys credited to such fund from annually budgeted transfers shall not be subject to the provisions *K.S.A. 79-2925 through 79-2937*. The budget shall show expenditures for the information of taxpayers.
3. If money is not needed for the purpose as budgeted or transferred the money can be retransferred and then the money is subject to the budget laws.

## Neighborhood Revitalization

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4. Increment Ad Valorem property taxes levied by the municipality resulting from improvements may be credited to the fund to return all or a part of the property increment to the taxpayer in the form of a rebate.  
“Applications for rebates shall be submitted in the manner and subject to the conditions provided by the revitalization plan adopted under *K.S.A. 1999 Sup. 12-17,117* and amendments thereto.
5. Upon approval of an application received the municipality shall rebate all or a part of incremental increases in Ad Valorem property tax resulting from the improvements for NPR plans in existence before July 1, 2017. Any plan organized or revised on or after July 1, 2017 will exclude the school capital outlay fund rebate tax to the taxpayer. The school districts will receive the monies generated from the capital outlay mill levy. (pursuant to 2017 legislation; SB19.)
6. Upon payment of taxes by the taxpayer, the rebate must be made within 30 days after the next distribution date.

### Neighborhood Revitalization Abstract

The neighborhood Revitalization Abstract is a summary of the tax rebated and the associated assessed value in all or part of incremental increases in Ad Valorem property tax resulting from improvements to qualifying property pursuant to *K.S.A. 12-17,114* through *12-17,120*. The data of the uploaded or edited information will appear as a PDF. Reference the abstract on the next page.

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

### Certification to State Commissioner of Education

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

# NEIGHBORHOOD REVITALIZATION ABSTRACT

**Taxes levied November 1, 2017 for 2018 expenditures.**

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

## SUMMARY OF REBATE TAX

		Rebate Tax
<b>County</b>		0.00
<b>Cities</b>		0.00
<b>Townships</b>		0.00
<b>Community College(s)</b>		0.00
<b>Municipal University</b>		0.00
<b>USD's General Fund</b>		0.00
<b>USD's All Other Funds</b>		0.00
<b>USD Capital Outlay Relevant to SB 19 (2017) (not included in grand total)</b>		0.00
<b>Miscellaneous Districts:</b>		
<b>Cemeteries</b>	0.00	
<b>Drainage</b>	0.00	
<b>Fire</b>	0.00	
<b>Hospital</b>	0.00	
<b>Improvement</b>	0.00	
<b>Library</b>	0.00	
<b>Park &amp; Recreation</b>	0.00	
<b>Recreation Commission</b>	0.00	
<b>Sewer</b>	0.00	
<b>Watershed</b>	0.00	
<b>Community Bldg</b>	0.00	
<b>Other</b>	0.00	
<b>SUBTOTAL MISCELLANEOUS</b>		0.00
<b>GRAND TOTAL</b>		0.00

**This is a summary of the abstract of tax rebated in all or in part of incremental increases in ad valorem property tax resulting from improvements to qualifying property pursuant to K.S.A. 12-17,114 through 12-17,120. This certification will satisfy requirements stated in K.S.A. 12-17,118 (e).**

**I hereby CERTIFY that the abstract of assessed value and tax rebated has been prepared and furnished to the Director of Property Valuation, in compliance with the provisions of K.S.A. 12-17,114 et seq. and to satisfy requirements stated in K.S.A. 12-17,118 (e).**

\_\_\_\_\_

**County Clerk**

Certified this \_\_\_\_ day of \_\_\_\_\_ 2018.

(            Statewide            )

## New Improvements Abstract

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

The new improvement values are submitted by subclass and are assessed values. The new improvement values are transferred by following your vendor's instructions or you may edit the previous year's data. The data entry process is straightforward because only one screen is involved. To reference the data entry procedure, viewing/printing and uploading the new improvement data file, refer to your July Abstracts User Guide. However, most vendors import the state assessed new improvement values from the text (.txt) file provided with the June certification.

**New Improvement File**

**File Year:**

Cnty No	<input type="text"/>
Residential	<input type="text"/>
Farm	<input type="text"/>
Com/Ind	<input type="text"/>
Ag Impr	<input type="text"/>
Not for Profit	<input type="text"/>
Other	<input type="text"/>
SubTotal	<input type="text"/>
State	<input type="text"/>
Total	<input type="text"/>

The above data is from the previous filing year. Please change data to the current year's info and then click 'Add Selected'.

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Screenshot of the New Improvement data entry screen.

# New Improvements Abstract

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05/05/20 08:24:05

--- July 2019 New Improvement Abstract ---

Cnty: 999 - Statewide County

Residential	Farmstead	Comm/Ind	Ag. Imp. Not-For-Profit	Other	Sub Total	State Assd.	Total
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I hereby certify that this Abstract value of New Improvement Values have been used for

Witness my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_ 2019

\_\_\_\_\_  
County Clerk

(seal)

999 - Statewide County

Screenshot of the New Improvement Abstract.

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

## Watercraft Abstract

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The Watercraft Abstract (summary) represents the value, penalty value and taxes. The program calculates the taxes based on the reported value; however, the watercraft tax is subject to a \$12 minimum. The result of a \$12 minimum tax infers that the tax roll will not agree with the calculation of tax performed by the watercraft program. The Watercraft Abstract summary is also part of the November certification.

Legislation passed in 2013 and 2014 now defines “watercraft” as any boat or vessel designed to be propelled by machinery, oars, paddles or wind action upon a sail for navigation on the water. Each watercraft may include one trailer that is designed to launch, retrieve, transport and store such watercraft and any nonelectric motor or motors that are necessary to operate such watercraft on the water. This definition change created the category of “watercraft”; therefore, changing the method of valuation and taxation.

The County Appraiser determines the market value of each watercraft as of January first of each year. The assessment rate of 11.5% was applicable for tax year 2014, and for tax year 2015 and all years after, the assessment rate is 5%.

The county average tax rate from the prior year is used to calculate the tax. There is a minimum tax of \$12 for watercraft. The county average tax rate is determined by dividing the total amount of general property taxes levied by the total assessed valuation of all taxable property within the county.

# Watercraft Abstract

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05/05/20 09:08:20

July 2019 Abstract

of

Watercraft

999 - Statewide County

2019 Watercraft Levy .000000

Assessed Value	Tax Dollars
Penalty Value	Penalty Tax
Total Value	Total Tax

County Appraiser Certification Date: \_\_\_\_\_

I hereby certify that this Abstract value, levy, and tax has been prepared and furnished to the Director of Property Valuation pursuant to K.S.A. (2013 Supp.) 79-5105a.

Witness my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_ 2019

\_\_\_\_\_  
County Clerk

(seal)

999 - Statewide County

Example of Watercraft Abstract.

## **Certification of Appraisal Roll**

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Commencing on January 1 of each year, the County or District Appraiser shall transmit the taxable real and personal property appraisals and exempt real and personal property appraisals to the County Clerk continually upon the completion thereof.

The County or District Appraiser on or before June 1, shall deliver documents certifying that such appraisals constitute the complete appraisal rolls for real and personal property (K.S.A. 79-1466 for real property and K.S.A. 79-1467 for personal property). If your County Appraiser has received an extension for certification of the appraisal roll, this extension does not automatically extend the July 15 certification date for the assessment roll. Should you not be able to meet the July 15 date, notify the division in writing (via email) as to why you will not meet the deadline and when you expect to certify.

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

All transmissions required shall be made electronically.

## State Appraised Certification

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The certification of assessed value for the public utilities and railroads shall be certified to the County Clerk on or before June 1 of each year. The certification includes the company name, assessed value by real and other class, total assessed value, and the appropriate tax unit. The assessed valuation is carried on the real property roll and all real property tax collection and delinquency laws to the property.

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

- The Director of Property Valuation may grant one or more extensions to file not to exceed 30 days in the aggregate.

Subsection (c) provides that:

- The Director for just cause shown may abate or reduce any penalty imposed.
- A public utility may appeal any penalty imposed to the Board of Tax Appeals (BOTA)<sup>1</sup>, within 30 days after being notified in writing of the penalty assessment, or if an informal conference has been requested, within 30 days after the mailing of the notification of the results of the informal conference.
- The Board of Tax Appeals (BOTA) may abate or reduce any penalty imposed.

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

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

- The County Clerk shall place such property on the tax rolls and compute the amount of tax due based upon the mill levied for the year or years in which such tax should have been levied, and shall certify such amount to the County Treasurer as an added or escaped tax.
- The tax shall be due immediately and payable within 45 days after the issuance of an additional or escaped property tax bill by the County Treasurer. If the taxes are not paid within 45 days they shall be deemed delinquent and the County Treasurer shall collect and distribute the taxes in the same manner as other delinquent taxes.

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<sup>1</sup> 2014 Legislation SB 231

## State Appraised Certification

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Subsection (b) provides that:

- The Director for just cause shown may abate or reduce any penalty imposed.
- A public utility may appeal any penalty imposed to the Board of Tax Appeals (BOTA)<sup>2</sup> within 30 days after being notified in writing of the penalty assessment, or if an informal conference has been requested, within 30 days after the mailing of the notification of the results of the informal conference.
- The Board of Tax Appeals (BOTA) may abate or reduce any penalty imposed upon a finding of excusable neglect or whenever the property is repossessed by a second creditor and such secured creditor pays the taxes and interest due.

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

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<sup>2</sup> 2014 Legislation SB 231

## Appraisal Methodologies

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

### **Two Market Values**

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

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

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

## Appraisal Methodologies

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

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

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

## July Certification

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The July abstract certification shall include all value certified to your county as of June 1. If you used the previous year's value(s) for budget estimate purposes, you should remove the value(s) from your tax administration file before creating the real file (rj1.txt) for certification. The comprehensive "Totals by Utility Class" (PV-AD-20) is a summary of your county's certification from the division's public utility section. The summary provides the data by land use code/ land base classification standards (LUC/LBCS); account number, company name, real assessed value; other assessed value; total assessed value; total assessed penalty value; and total assessed valuation with penalty by company. The summary will assist you in verifying the values by real and other to the July Abstract Summary Report (sign-off). The real value and other value should match the totals by class certified to you by the public utility section. **Remember:** it is the real value and other value that should match. The total value by class could match to the certification totals, but that does not guarantee that the real and other values are correct.

***K.S.A. 2015 Supp. 79-5a27. Certification of assessed valuations apportioned to taxing districts to County Clerks.*** On or before June 1 each year thereafter, the Director of Property Valuation shall certify to the County Clerk of each county the amount of assessed valuation apportioned to each taxing unit therein for properties valued and assessed under *K.S.A. 79-5a01 et seq.*, and amendments thereto. The County Clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before June 15 notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for Ad Valorem tax purposes. If in any year the County Clerk has not received the applicable valuations from the Director of Property Valuation, the County Clerk shall use the applicable assessed valuations of the preceding year as an estimate for such notification. If the public utility has filed an application for exemption of all or a portion of its property, the County Clerk shall not include such assessed valuation in the applicable taxing districts until such time as the application is denied by the State Board of Tax Appeals or, if judicial review of the board's order is sought, until such time as judicial review is finalized.

## November Certification

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

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

### Valuation, Levy, and Tax

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

The file, **taxsch.txt**, edits the program files for any discrepancies regarding the tax units; school district identifiers the urban/rural assignments; unauthorized LBCS codes, and any negative numbers. After the files are successfully uploaded to the server, from the 'View Reports' screen, and select the 'Summary Signoff' option by clicking the radio button. After the valuations and taxes are verified, the County Clerk shall sign, date and place their seal on the summary sign-off which is submitted to the Division of Property Valuation as part of the November abstract certification requirements. The value, levy and tax files are electronically transmitted via the on-line program.

### **Fund Distribution, Tax District Distribution and Tax Collections**

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

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

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

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

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

The County Taxing District (Taxing Unit Group) report is a composite of the taxing units (taxing unit groups). The values conveyed in this file are the values used to set levies. Penalty values shall not be used to set levies (*K.S.A. 79-1803* as amended). The data required is the taxable value for: 1) personal; 2) real (includes state assessed real); 3) real school general fund; 4) personal school general fund, and 5) state assessed other. A two-character alpha code, district id, and description of the taxing district (taxing unit) identify the taxing unit (taxing unit group) districts (taxing units). Reference the data entry rules in Appendix C. The levies for personal, real and state assessed other are displayed for each taxing unit (taxing unit group). The data held in this file is normally populated by your vendor/in-house programmer.

## November Certification

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

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

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

### **16/20M Tagged Vehicle Distribution Abstract**

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

This distribution abstract reports the values and monies the state, county, cities, townships, schools and miscellaneous districts will receive. The 16/20M distribution abstract parallels the Consolidated Motor Vehicle (MV) Abstract. This file is electronically transmitted as an e-mail attachment.

### **Watercraft Abstract**

The “Watercraft Abstract” (summary) represents the value, penalty value and taxes. The program calculates the taxes based on the reported value; however, the watercraft tax is subject to a \$12 minimum. The result of a \$12 minimum tax infers that the tax roll will not agree with the calculation of tax performed by the watercraft program. The Watercraft Abstract summary is also part of the July certification.

**Cancellation of Tax Less Than \$5**

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

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

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

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

## Special Assessments

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Special Assessments are reported on Table 1 by taxing district (taxing unit types). Reporting is further defined by rural and urban collections by subclass on Table 2. These assessments can be delinquent fees requested by the city or county if they have passed a city ordinance for the County Clerk to place on the tax statement for collection.

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

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

### **Ground Water Management Districts**

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

### **Sewerage and Drainage**

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

### **Solid Waste**

On or before July 1<sup>st</sup> of each calendar year, the Board of County Commissioners may, by resolution establish a schedule of fees to be imposed on real property within the county solid waste service area. The fees may be established, billed, and collected on a monthly, quarterly or yearly basis. *K.S.A. 65-3410* allows for fees collected on a yearly basis to be included in the amount billed on the Ad Valorem tax statement. The Attorney General opinion, *93-104*, states that a county may assess solid waste fee against tax exempt property to cover cost of service.

## Special Assessments

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### Special Services

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

### Unsafe Structures Health and Sanitation

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

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

### Water Service or Sewage Disposal

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

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

## Special Assessments

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### Weeds

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

## Special Assessment Fund Codes<sup>1</sup>

August 31, 1989

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

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<sup>1</sup> Included for historical purposes

## Locally Assessed In Lieu of Tax

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The November abstract includes a section for reporting the “locally assessed in lieu of taxes.” The County Clerk abstracts the following on the November abstract.

- 1) Local Assessed Intangible (Money and Credits)
- 2) Industrial Revenue Bond
- 3) Economic Development Properties
- 4) Other, *i.e.*, Windfarms and the Land Bureau Management, Department of Interior.

### Intangibles Tax

The *K.S.A. 12-1,101* through *12-1,109* statutes covers the procedures and guidelines regarding the implementation of local assessed intangible tax. The Kansas Individual Income Tax Booklet includes a Form 200-Local Intangibles Tax Return, and is to be mailed by the taxpayer to the local County Clerk’s office by April 15 each year. A listing of the counties, cities, townships and rates are included in the tax booklet as certified by the County Clerk to the Department of Revenue as of July 15 of the previous year. Instructions on the back of the form indicate who is to file an intangible return.

The state Director of Taxation shall on or before June 30 of each year certify to the County Clerk of each county the amount of taxable earnings received by each taxpayer during the taxable year of the taxpayer ending in the preceding calendar year.

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

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

The County Clerk will abstract the collection and distribution, and will include the information on the November abstract.

## Tax Increment Financing

*K.S.A. 12-1770 et seq.*

*K.S.A. 12-1775* – Taxing subdivision and real property taxes defined; assessment and distribution of taxes; pledge of proceeds of bonds.

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

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

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

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<sup>1</sup> Note: For illustration purposes only: the TIF distribution examples do not include any other taxing districts (taxing units).

## Tax Increment Financing

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

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

Levy: 106,756                      Base Assessed Real Value = 5,000,000

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

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

**Calculation of tax base assessed real value – taxing subdivisions:**

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

**County Treasurer sends the net difference to the City Treasurer:**

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

## Tax Increment Financing

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**Example:** Manhattan City Redevelopment District (established after July 1997<sup>2</sup>)

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

Levy: 106,756                      Base Assessed Real Value = 5,000,000

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

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

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

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

**County Treasurer sends the net difference to the City Treasurer:**

District	Collected	Distr. To Dist.	Distribution of TIF
State	13,718.81	13,718.81	0.00
County	255,032.67	139,425.00	115,607.67
City	381,831.05	208,745.00	173,086.05
USD <sup>3</sup>	142,876.83	78,110.00	64,766.83
School General	182,917.46	182,917.46	0.00
Total	976,376.82	622,916.27	353,460.55

<sup>2</sup> K.S.A. (Supp. 2017) 72-5142 – Changes tax increment financing distribution by removing the school general fund levy (20 mills) from compensating the bond and interest payments issued by cities pursuant to K.S.A. 12-1774.

<sup>3</sup> K.S.A. (Supp. 2017) 72-5147 – Distribution of proceeds (LOB).

Payment of in lieu of taxes (PILOTS) received from the United States Department of the Interior, Bureau of Land Management shall be reported on the November abstract. This money represents payment for the land that was seized for recreational or environmental purposes. Additionally, any PILOTS received from a windfarm licensing fee shall be reported on the November Abstract.

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

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

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

## Economic Development – (EDX)

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

The Board of County Commissioners of any county may, by resolution, provide for the establishment of a countywide economic development program and may provide for the financing from its general operating fund, or may levy a tax annually for the purpose of creating a fund and to pay a portion of the principle and interest on bonds issued under the authority of *K.S.A. 12-1774* (tax increment).

Conditions of the contractual agreement provides for a payment in lieu of tax (PILOT). The in lieu of tax may be required only upon property for which an exemption from Ad Valorem taxation has been granted by the Board of Tax Appeals (BOTA).

Identifying the parcels in Orion with this type of exemption are assigned a subclass code of EX. A comparable modification in the county's personal property program also accommodates the EX subclass code. This subclass code identifies the exempt real and personal property valuation for the July and November abstracts. When an entity meets the criteria of Senate Bill 19 (2017 legislation discussed in following paragraphs), the following subclass codes will apply: **EXC (Com), EXR (Res), and EXV (Vacant)**.

In 2017 the legislature passed *Senate Bill 19 New Sec. §52* requiring any new property tax exemptions granted after **July 1, 2017**, by the Board of Tax Appeals to tax the exempt value for the USD Capital Outlay Fund. This provision does not apply where the associated resolution or a public hearing required by (*K.S.A. 79-251*) was conducted prior to **May 1, 2017**.

Senate Bill 19 Sec. §55 amending K.S.A. (2016 Supp.) 12-1742 states in part that [taxes] PILOTS will be divided among the taxing subdivisions in the same proportion of the total levy of each individual taxing subdivision to the aggregate of levies of all the taxing subdivisions. **NOTE:** This does not include the USD Capital Outlay Fund Levy.

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

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

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

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

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

## Economic Development – (EDX)

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The annual claim form was revised in 2014. Detailed instructions on the back will assist the entity in completing the form. The County Appraiser shall furnish the County Clerk a copy of the 1) annual claim form; 2) the written statement; 3) description of the real and/or personal property for each entity; 4) a copy of the in lieu of agreement. The County Clerk will submit a copy of the documents to the division on or before July 1. Failure to file the annual claim form and other required documents with the County Appraiser jeopardizes the entity's exempt status.

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

[Kansas Department of Revenue - Property Valuation - Forms and Publications \(ksrevenue.gov\)](http://ksrevenue.gov)

By request, a listing of your county's exempt entities is available electronically in early January.

## Industrial Revenue Bonds – (IRBX)

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

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

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

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

Identifying the parcels in Orion with this type of exemption as assigned a class code of EI. A comparable modification in the county's personal property program also accommodates the EX subclass code. This subclass code identifies the exempt real and personal property valuation for the July and November abstracts. When an entity meets the criteria of Senate Bill 19 (2017 legislation discussed in following paragraphs), the following subclass codes will apply: **EDX (Com), EIR (Res), and EIV (Vacant).**

In 2017 the legislature passed *Senate Bill 19 New Sec. §52* requiring any new property tax exemptions granted after **July 1, 2017**, by the Board of Tax Appeals to tax the exempt value for the USD Capital Outlay Fund. This provision does not apply where the associated resolution or a public hearing required by (*K.S.A. 79-251*) was conducted prior to **May 1, 2017**.

*Senate Bill 19 Sec. §55* amending *K.S.A. (2016 Supp.) 12-1742* states in part [taxes] PILOTS will be divided among the taxing subdivisions in the same proportion of the total levy of each individual taxing subdivision to the aggregate of levied of all the taxing subdivisions.

**NOTE:** This does not include the USD Capital Outlay Fund Levy.

## Industrial Revenue Bonds – (IRBX)

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

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

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

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

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

## Industrial Revenue Bonds – (IRBX)

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The annual claim form was revised in 2014. Detailed instructions on the back will assist the entity or city in completing the form. The County Appraiser shall furnish the County Clerk a copy of the 1) annual claim form; 2) the written statement; 3) description of the real and/or personal property for each entity; and 4) a copy of the in lieu of agreement. The County Clerk will submit a copy of these documents to the division on or before July 1. Failure to file the annual claim form and other required documents with the County Appraiser jeopardizes the entity's exempt status.

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

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By request, a listing of your county's exempt entities is available electronically in early January.

## Kansas Rural Housing Incentive District

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

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

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

Upon receipt of the approval from the Secretary of Commerce, the governing body may proceed with the establishment of the district by adopting a development plan that may include one or more projects. The length of any individual project shall not exceed 25 years. The plan shall include all items as noted in *K.S.A. 12-5245* including the existing assessed valuation of the real estate in the proposed district.

Prior to the adoption of the plan and designation of the district, the governing body shall pass a resolution that states their action and provide a notice of a public hearing. Pursuant to *K.S.A. 12-5245 (d)* a certified copy of the resolution shall be delivered to the planning commission of the city or county, the Board of Education of any school district within any proposed district. If the resolution is adopted by a city governing body, the certified copy shall be delivered to the Board of County Commissioners. If a county governing body adopts the resolution, it shall be delivered to the governing body of any city located within three miles of such proposed district. The establishment of the district shall be null and void if, within 30 days the Board of Education, governing body of any city or Board of County Commissioners determines that the proposed district will have an adverse effect on their taxing subdivision (taxing unit). Any area added to the district or any substantial change to the plan shall be subject to the same procedure for public notice and hearing as required for the initial establishment of the district.

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<sup>1</sup> A unit in Orion is a unit of government with the authority to set a levy for Ad Valorem purposes. Any reference to a district in this text translates to a unit in Orion.

## Kansas Rural Housing Incentive District

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

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

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

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

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

## Community Improvement Districts

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*K.S.A. 12-6a26 et seq.*

Legislation passed in 2009 established the Community Improvement District Act for economic development purposes.

K.S.A. 12-6a27(m) provides a long list of eligible projects and services. The projects include funding all phases of the development or redevelopment process. Various projects are:

- ~ Buildings, structures, and facilities
- ~ Sidewalks, streets, roads, and interchanges
- ~ Parking garages
- ~ Streetscape, and lighting
- ~ Parks, lawn, trees, and other landscapes
- ~ Communication and information booth, bus stops
- ~ Paintings, murals, sculptures and other cultural amenities
- ~ Airports, railroads, and other mass transit
- ~Lakes, dams, and docks

The services eligible (not inclusive) as specified by the act are:

- ~ Child care
- ~ Security
- ~ Cleaning and maintenance
- ~ Tourism promotion
- ~ Business training
- ~ Economic development

The act authorizes the city to create a CID by forming a (1) special assessment district financed only by special assessments or (2) a sales tax district. The sales tax district begins upon receipt of a petition signed by all of the landowners within the proposed district. The creation of a sales tax district requires the petition to be signed by owners of more than 55% of the land area proposed and signed by owners collectively owning more than 55% by assessed value of land area in the proposed district. Once the petition is filed, the city must adopt a resolution to give notice of a public hearing. The ordinance will go into effect after it is published in the official city newspaper for two consecutive weeks. The ordinance is then recorded in the office of the Register of Deeds.

## Community Improvement Districts

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The financing may include bonds or “pay-as-you-go financing.” Resources are: (1) special assessments pursuant to *K.S.A. 12-6a30*, (2) sales taxes pursuant to *K.S.A. 12-6a31* (up to 2%); (3) special obligation bonds pursuant to *K.S.A. 12-6a35*; and (4) full faith and credit bonds pursuant to *K.S.A. 12-6a36*. The bonds are payable from special assessments levied on the CID, sales tax revenue, and Ad Valorem taxes if the revenues are inadequate.

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

Any municipality issuing full faith and credit bonds to finance any project pursuant to this act shall be made payable, both as to principal and interest solely from a pledge of the sources of funds, including a pledge of a municipality’s full faith and credit to use its Ad Valorem authority (*K.S.A. 12-6a33(d)*) for the repayment in the event all other authorized sources of revenue are not sufficient.

Assessment and taxation of property in this district is handled in the same manner as any other property located outside such district. Taxes levied on the property in this district are paid and collected by the County Treasurer as usual. Each district established under the provisions of this law shall constitute a separate taxing unit (taxing group) for the purpose of the computation and levy of taxes.

# **Part Five**

## **Changes After Tax Roll Certification**

- ~ Advance Tax
- ~ Additions after Tax Roll Certification
  - ~ Added Roll
  - ~ Escaped Roll
- ~ Personal Property Penalty Procedures

### Real Estate

*K.S.A. 79-1804*

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

The County Clerk shall immediately compute such taxes and certify the same to the County Treasurer who shall proceed to collect such taxes as provided by law: provided further, however, when property is acquired by condemnation proceedings the County Treasurer shall certify the amount of the taxes to the court having jurisdiction of the condemnation proceedings in order that the notice may be served upon the lien holders as provided by law; the County Attorney may also collect the amount of such taxes by civil action against the persons liable therefor.”

### Personal Property

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

“Advance taxes” constitute those taxes paid for the current year roll before the levies are set and the tax roll is extended for the current year.

1. A separate roll, labeled as the “advanced tax roll” shall be maintained and shall carry the appraised value, as determined by the County Appraiser, the assessed value and the advance tax. If such request is made prior to the current year levy determination, the clerk shall utilize the appropriate prior year levy for the taxing unit wherein the property will be finally assessed and taxed on the current regular roll.
2. The clerk shall certify the advanced roll and charge the County Treasurer with the collection of the advanced tax.
3. Upon collection of the advanced tax, the County Treasurer shall retain such advanced taxes in an “advanced tax account”.
4. Distribution of advanced taxes shall not take place until the first distribution in the following calendar year. Do not distribute advanced taxes at the time of collection.
5. All such properties shall remain on the regular rolls to ensure that such valuation is included in the base for determining the levies for the current year.
6. County Clerks should flag any property on the “regular roll” which have advanced taxes paid on them so that the requirements to adjust such tax dollars can be properly accounted for as follows:
  - a. If the current year levy decreases from the prior year levy used to determine the advanced tax on the property, a “refund” will be due.
  - b. If the current year levy increases from the prior year levy used to determine the advanced tax on the property, the difference in the advance tax “uncollectible tax” or an “additional tax” statement may be issued at the discretion of the county.

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

## **Additions/Corrections After Tax Roll Certified**

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**Omissions:** Omissions are additional property which missed the current tax roll already certified to the County Treasurer. The County Clerk does not make corrections to the current tax roll, but establishes “added” and “escaped” rolls for such properties.

These properties are subject to the same taxpayer notification of value and the taxpayers’ right to appeal. Payments are never allowed to be made pursuant to *K.S.A. 79-2004* for real property and *K.S.A. 79-2004a* for personal property even if the tax is due prior to December 20. The tax is always due within 45 days from the date the County Treasurer issues the tax statement and on day 46 the tax becomes delinquent and draws interest until paid pursuant to *K.S.A. 79-1475*.

### **Added Roll – Personal Property – *K.S.A. 79-1427a*, as amended**

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

### **Added Roll – Real Property – *K.S.A. 79-1475***

1. The County Appraiser follows the same procedures for personal property, except the penalty provision does not apply to real property.
2. The County Clerk follows the same procedures as steps 2, 3, and 4 above.
3. The County Treasurer follows the same procedures as steps 5, 6, and 7 above.

## **Additions/Corrections After Tax Roll Certified**

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### **Escaped Roll**

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

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

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

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

1. The County Appraiser follows the same procedures as for “escaped” personal property, step 1 (above), except for the penalty provision which does not apply to real property.
2. The County Clerk follows the same procedures listed in steps 3, 4, and 5 above.
3. The County Treasurer follows the same procedures listed in steps 6, and 7 above.

## Personal Property Penalties

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Summary of relevant statutes, as amended:

*K.S.A. 79-306* Taxpayer must file a personal property rendition by March 15<sup>th</sup>.

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

- a) Late filing
- b) Failure to file a complete rendition within a year

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

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

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

<b>Date Rendition Filed:</b>	<b>Penalty:</b>
Filed on March 16 through April 15	5%
Filed on April 16 through May 15	10%
Filed on May 16 through June 15	15%
Filed on June 16 through July 15	20%
Filed on or after July 16 through March 14 of the following year	25%

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

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

## Personal Property Penalties

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3. **Escaped Tax Penalty for Omitted or Underreported Personal Property Discovery Made After One Year:** If the County Appraiser discovers that property was: (1) omitted from the tax roll or (2) has been underreported for whatever reason one year after it was to have been reported or fully reported pursuant to *K.S.A. 79-306* (March 15), and the property was subject to taxation in any of the two years next preceding, it shall be deemed to have escaped taxation and a 50% penalty must be applied. The 50% penalty is based on the omitted value if the property was omitted, or the underreported value if the property was underreported (*K.S.A. 79-1427a*).

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

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

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

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

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

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

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

## Personal Property Penalties

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**Example 2:** Personal property in the county on January 1, 2008, was omitted or underreported. The county discovers the omission or underreporting of March 14, 2009, within one year after it was required to have been reported. The 50% penalty imposed is applicable to tax year 2008 as it has not been more than a year since the property should have been reported. The first year the property is deemed to have escaped taxation would be tax year 2007. Property can be deemed to have escaped taxation for up to two preceding years. Thus, if the property was also subject to tax on January 1, 2007, and January 1, 2006 it is deemed to have escaped taxation for tax years 2007 and 2006.

**Discovery Date: 03-04-2009**

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

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

# **Part Six**

## **Clerical Errors**

~ Procedures

~ Splits and Combinations

~ Kansas Appraisal Maintenance Specifications

## Clerical Errors/Correction Orders

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*K.S.A. 79-1701*, as amended and *79-1701a*, as amended

### Personal/Real Property

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

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

1. The Board of Tax Appeals may only address those errors listed in *K.S.A. 79-1701*.
2. The Board of Tax Appeals may only review those tax grievances that are filed within four years from the date the tax would have become a lien on real property (November 1<sup>st</sup>).
3. It is no longer necessary for the county Board of Commission to approve the Board of Tax Appeals’ decision to order a refund for years more than three years prior to the current tax year.

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

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

## Clerical Errors/Correction Orders

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### **Clerical Errors – authority of Board of County Commissioners to correct:**

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

### **Clerical Errors – authority of Court of Tax Appeals to correct:**

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

The following is the link to the Division's web page where you will find the memorandum issued in June 1999:

[Kansas Department of Revenue - Property Valuation - Property Tax Memorandums \(ksrevenue.gov\)](http://ksrevenue.gov)

## Instructions for Clerical Errors/Correction Orders Form

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### **Tax Year:**

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

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

### **Clerk's Control No.:**

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

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

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

### **Appraisers' Information**

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

The Appraisers' office will complete the Appraisers' information.

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

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

## Instructions for Clerical Errors/Correction Orders Form

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

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

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

### 5. Prior to Correction:

#### Real Property

Enter the original tax unit (taxing group) and Land Use code (LUC) or LBSC. Enter the class(es), land, impr, (building), and total appraised value (TOT – APPR). All data is entered as was certified and/or found on the AA file.

#### Personal Property

Enter the original tax unit (taxing group) and Land Use Code or LBSC. Enter the schedule number (2A, 2B, etc.) in the “CLASS” column. Enter the original value in the TOT – APPR column.

### 6. After Correction:

#### Real Property

Enter the Taxing Unit (Taxing Group) and Land Use Code (LUC) or LBSC. Enter the class(es), land, impr (buildings), and the total appraised value TOT – APPR as corrected.

#### Personal Property

Enter all information.

### 7. +/- Value Change:

Enter the total market value change.

### 8. Approved:

Person authorized to complete this correction form. Signature and date required.

### 9. ( \_ \_ \_ ) HTM Entry \_ | \_ | \_ :

Real estate changes require a parcel entry in the Hearing/Tracking Module (HTM) or Appeals (Orion). Enter the initials and date of originator.

## Instructions for Clerical Errors/Correction Orders Form

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### County Clerk's Information

1. **Original Assessment Calculation:**

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

Exempt Dams:

Enter the amount of exempt value and the and the duration of exemption (10 or 20 years). Enter the total assessed value, tax rate (mill levy), and original tax.

2. **Corrected Assessment Calculation:**

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

Exempt Dams:

10-year exemption:  
Recalculate the total exempt assessment.

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

Enter tax rate (mill levy), and corrected tax. Enter either the ADDED OR ABATEMENT NUMBER involved with the correction. The County Clerk or authorized personnel in the Clerk's office signs and dates the form.

## Instructions for Clerical Errors/Correction Orders Form

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### County Treasurers' Information

This section is used by the County Treasurer when processing a clerical error/correction order after certification of the tax roll by the County Clerk.

Enter the tax statement number and the payment information.

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

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

## Splits and Combinations

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

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

Tracts of land divided after regular assessment by a legal transfer of property are discussed in *K.S.A. 2008 Supp. 79-425a*. The County Appraiser is authorized to apportion the assessed valuation according to the value of each respective interest shown by evidence available. The application for apportionment must be made in writing by one or more of the owners and is subject to proper notification and carries specific appeal rights. If taxes levied on a tract of land prior to its division are delinquent, the owner of any divided portion of such tract may have that portion released from the tax lien by paying to the County Treasurer the share of the delinquent tax attributable to such divided portion as shown by the apportionment made of the whole tract’s assessed valuation among the divided portions by the County Appraiser.

Apportionment of assessed values is the responsibility of the County Appraiser and not the County Clerk (unless the Appraiser and Clerk is the same person). *K.S.A. 79-419* states in part, “...the County Clerk shall cause the County Appraiser to value each piece or parcel of such lots or lands divided...” Therefore, the Division of Property Valuation maintains that the apportionment of assessed values, due to a split application filed by an owner or split order from the district court, must be performed by the County Appraiser.

## Splits and Combinations

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### **Subject: Owner of Record Directive #92-015**

A directive was issued to County Appraisers and County Clerks by the Director of Property Valuation, November 30, 1992, concerning the owner of record. "County Clerks shall change the real property assessment and tax rolls to indicate the new owner of record whenever a deed or other instrument conveying real property is recorded."

"The County Appraiser shall notify each taxpayer in the county annually on or before March 1 for real property by mail directed to the taxpayer's last known address, of the classification or appraised valuation of the taxpayer's property..." "...For the purposes of this section and in the case of real property, the term "taxpayer" shall be deemed to be the person in ownership of the property as indicated on the records of the Office of Register of Deeds or County Clerk." (*K.S.A. 2008 Supp. 79-1460*)

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

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

## Kansas Appraisal Maintenance Specifications

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The purpose of the appraisal maintenance specifications is as follows:

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

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

- 1.6 The effective date of appraisal for all property values shall be January 1.
- 2.3 The number of parcels of real property, estimated as of January 1, categorized by predominate assessment subclass and located within the county, shall be appraised. (*K.S.A. 2008 Supp. 79-1459*)
- 2.5 Personal property renditions categorized by individual, commercial, and oil/gas shall be appraised.
- 9.5 The value of improvements under construction or partially complete as of January 1, shall be estimated in relation to their percent of completion and coded for future review.
- 24.1 The program of reappraisal maintenance shall be carried on without interruption and such work shall be completed in accordance with a phase delineation chart which provides a detailed work schedule. All value estimates and value notifications to taxpayers shall be prepared to include the valuation of all new parcels created through January 1 and all new construction completed or partially completed on January 1.

### K.S.A.

58-2221

As amended

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

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

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

79-408

“No later than December 15<sup>th</sup>, the County Clerk shall deliver to the County Appraiser the completed real estate assessment roll that shall include all real property.” The December date could be construed as the cut-off date for all transfers of property to be in place for the January 1 appraisal date. However, splits that occur before the January 1<sup>st</sup> appraisal date may be processed by the County Appraiser.

**K.S.A.**

79-425a  
As amended

Tracts of land divided after regular assessment; apportionment and levying of taxes; appeals.

- (a) Whenever a tract of land which has been assessed shall thereafter be divided into tracts owned by different persons, any one or more of such persons, after giving 10 days' written notice to the other persons at their respective mailing addresses, may make application to the County Appraiser for an apportionment of the assessed valuation of such tract among the several tracts, and the County Appraiser is authorized to apportion such valuation among the owners of such tracts according to the value of their respective interests as shown by evidence available at a time designated by the County Appraiser. Upon the apportionment of the assessed valuation among the several tracts and the levying of tax against each such tract, the County Treasurer, upon payment of such tax on any such tract, shall issue a receipt therefor and, in any case where such tax is not paid on any of such tracts, it shall be sold for delinquent taxes in the same manner prescribed by law for sale of real estate for delinquent taxes. If taxes levied on a tract of land prior to its division are delinquent, the owner of any divided portion of such tract may have that portion released from the tax lien by paying to the County Treasurer the share of the delinquent tax attributable to such divided portion as shown by the apportionment made of the whole tract's assessed valuation among the divided portions by the County Appraiser.
- (b) Any person aggrieved by the application of the provisions of subsection (a) may, within 10 days after the apportionment decision of the County Appraiser, appeal to the state court of tax appeals, and the court shall have the power, upon a showing that such decision was erroneous, to substitute an apportionment of the assessed valuation of a tract of land for that of the County Appraiser.

79-1459  
As amended

Preparation of appraisal maps, contents; preparation of appraisal records for improvements and land parcels, contents; classification of property. The County Appraiser shall:

- (e) Annually, as of January 1, classify all taxable and exempt real and personal property into one of the following classifications: residential, commercial, agricultural, state appraised, and public service. The County Appraiser shall, annually, as of January 1, subclassify each major classification of all taxable and exempt of both real and personal property in a manner prescribed by the Director of the Division of Property Valuation.

### **K.S.A.**

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

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

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

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

### **Background**

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

- (1) Current Kansas statutes neither require nor preclude county officials from issuing multiple tax bill statements for a single parcel at the request of a taxpayer. The Division of Property Valuation has always maintained that the issuance of tax statements is a locally administered procedure, to be handled in a lawful manner by the appropriate county officials. Once real property values have been established by the County Appraiser and certified to the County Clerk, the Clerk assumes responsibility for maintaining the current assessment roll. *K.S.A. 79-1412a* states that the County Appraiser shall "...prepare the appraisal roll and certify such rolls to the County Clerk..." *K.S.A. 79-408* states "the County Clerk shall complete all real-estate assessment rolls that may be required for the assessment districts of the county." Therefore, County Clerks may request apportioned valuations for assessment purposes where appropriate and when authorized by statutory authority (*K.S.A. 79-425a* and *K.S.A. 79-419*).

## Kansas Appraisal Maintenance Specifications

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- (2) Orion is not a billing system. It was designed to provide the County Appraiser with a tool for the inventory and annual valuation of all real property within their jurisdiction. However, the Orion system cannot be utilized by the Appraiser to develop a market value for parcels which have been split out for assessment and taxation purposes in the current year (unless the split takes place on January 1<sup>st</sup>).
  
- (3) Apportionment of assessed values is the responsibility of the County Appraiser and not the County Clerk (exception being, the Appraiser and Clerk are the same person). Therefore, the Division maintains that the apportionment of assessed values, due to a written application with notification submitted by an owner or an order from the district court for splits for tax purposes, must be performed by the County Appraiser.
  
- (4) The parcel definition is still in effect. Phase 6.1 of the *Specifications for Property Ownership Mapping* defines a parcel as “a contiguous area of land within a section under one ownership, which can be included under one description for assessment of appraisal purposes, after consideration of all legal and practical elements.” Although some minor exceptions have been allowed, the definition has not changed.

The parcel definition was designed to generate optimum parcel configurations for valuation purposes. Similarly, ownership codes have been used to differentiate the various types of ownership. These codes remain in effect. The ownership codes are as follows: 0 = Fee Simple Title; 1 = Leasehold Improvements; 2 = Condominium Units; and 3 = Severed Mineral Rights.

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

## **Kansas Appraisal Maintenance Specifications**

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Other situations may come up which warrant consideration and the county must examine each request for multiple tax bills on a case by case basis. Therefore, it is important that the county adopt a policy for issuing multiple tax statements for a parcel under one ownership. The Division of Property Valuation maintains the position that multiple tax bill allocations must have some basis which is prescribed by law or legal authority. Allocations should not be allowed without substantive documentation. All requests from the Clerk should be accompanied by copies of mortgage, lease, or other necessary documents which are pertinent to the property in question.

Any request for a multiple tax bill apportionment from a property owner should be addressed by the Clerk, and if deemed legitimate, forwarded in writing to the County Appraiser. At a minimum, the information on the request should include the following: owner's name; parcel I.D.; individual legal descriptions for the tracts to be apportioned by assessed value or percent. If the Clerk is requesting an allocation of assessed value it should be made in writing and accompanied by supporting documentation such as mortgage(s), lease, etc. The documentation should substantiate the necessity for making the split and contain adequate legal descriptions for the tracts involved. A sample request form is enclosed which may be modified as the county deems appropriate (see exhibit "A").

### **Options**

In the text which follows two optional methods for allocating valuations for multiple tax statements are described.

#### **Option 1 – Manual Allocation of Value**

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

The Clerk will then enter the values into the tax administration system. The Appraiser should keep a record of all requested values allocated in the event that questions arise after the issuance of the tax statements. Requests for multiple tax bills will be processed each year as properties are revalued. If a payment under protest appeal is filed it must be for the entire parcel market value.

# Kansas Appraisal Maintenance Specifications

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## Option 2 – Manual Allocation of Percentages

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

The Clerk will then apply the percentages to the total assessed value of the parcel and derive a separate assessment portion for each tract. The Clerk will perform this function each year. The Appraiser will need to keep a record of the percentages, making adjustments each year as necessary and informing the Clerk of any changes. Unless notified otherwise, the Clerk will apply the same percentages each year to the assessed valuations used to calculate the multiple tax bills. If a payment under protest appeal is filed it must be for the entire parcel market value.

## Comments on Options 1 & 2

Both options 1 and 2 provide a means by which values are established for each parcel approved for multiple tax bills. They require no additional records in the Assessment Administration (AA) and are simple in theory.

Option 1 will require manual calculations each year on the part of the Appraiser for each request, and data entry on the part of the Clerk for each allocation.

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

However, both options 1 & 2 could complicate the interface between the Appraiser and Clerk because their records will lack a one to one correlation at the time of certification. One might also consider how a taxpayer might react to the dissimilarity of what appears on the CVN's they receive at the first of the year and the tax statements they receive in November. The CVN prepared by the County Appraiser must reflect the market value of the whole property as it exists on January 1<sup>st</sup>.

The PROPERTY NOTES in the Orion record can be utilized by the County Appraiser to list split apportionments or percentages. This would provide for a future reference and, if a standard code is established, enable the Appraiser to run a CRS query for split assessments. Keep in mind; however, this may not be a viable "record keeping" method if the note fields are already in use.

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

# Appendix A

## Forms - Links

~ Consolidated Motor Vehicle Abstract

<https://www.ksrevenue.gov/pvdarticle51.html>

~ Tax Unit Boundary Certification

<https://www.ksrevenue.gov/pvdabstract.html>

~ Annual Claim for Exemption from Property  
Taxation (EDX/IRBX)

<https://www.ksrevenue.gov/pvdforms.html>

~ Neighborhood Revitalization Abstract

<https://www.ksrevenue.gov/pvdabstract.html>

~ 16/20M Tagged Vehicle Distribution

<https://www.ksrevenue.gov/pvdabstract.html>

~ Request for Correction of Clerical Error

**ANNUAL CLAIM FOR EXEMPTION FROM PROPERTY TAXATION**

To Be Filed with the County Appraiser on or before March 1st

See other side for instructions

Name & Address of Taxpayer: \_\_\_\_\_ County: \_\_\_\_\_  
 \_\_\_\_\_ Parcel I.D. No.: \_\_\_\_\_  
 \_\_\_\_\_ Personal Prop No.: \_\_\_\_\_  
 \_\_\_\_\_ Tax Year: \_\_\_\_\_

<u>County Use Only</u> Description on file <input type="checkbox"/> Check <input checked="" type="checkbox"/> if Yes If Yes mail copy of form and written statement to PVD
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**NOTICE**

**This Annual Claim for Exemption by law must be accompanied by:**

- (1) **A Written Statement** See instructions, other side and
- (2) **A Description/List of Exempt Property** See instructions, other side

1. I (we) \_\_\_\_\_, do hereby file a claim for property tax exemption for the tax year \_\_\_\_\_, on the attached list of property.
2. The basis for the exemption is:  
Board of Tax Appeals Order, Docket No. \_\_\_\_\_.
3. The Board Order indicates that the property is exempt pursuant to:
  - A. K.S.A. 79-201a *Second* (Industrial Revenue Bond-Funded Property)
  - B. Article 11, Section 13 of the Kansas Constitution
  - C. K.S.A. 79-221 (Certain Leased Property)
  - D. Other \_\_\_\_\_ (explain).
4. The period of exemption set forth in the Board's Order is:  
\_\_\_\_\_ through \_\_\_\_\_.
5. If the property is only partially exempt or if a payment in lieu of tax must be made, please attach the agreement and/or uniform policy setting forth the terms.
6. Are you filing a claim for any property acquired *after* the Board of Tax Appeals issued the order exempting disclosed in number 2 above? \_\_\_\_\_. If yes, please explain why you believe this property is exempt.
7. Has the *ownership* of the property for which you are filing a claim for exemption changed in the past year? \_\_\_\_\_. If yes, attach a full explanation.
8. Has the *use* of the property for which you are filing a claim for exemption changed in since the Board determined that it was exempt? \_\_\_\_\_. If yes, attach a full explanation.

I do hereby assert that the information furnished by me herein and in the attached schedules is true, accurate, and complete.

Applicant's Signature \_\_\_\_\_ Date: \_\_\_\_\_  
 Name & Title \_\_\_\_\_ Phone: \_\_\_\_\_

# Instructions

## **1. Who must file an Annual Claim for Exemption?**

K.S.A. 79-210 requires owners of *property that is exempt for a specified period of years* to file an annual claim for exemption, *except* for property exempted under:

- (1) K.S.A. 79-201g (dam and reservoir land) or
- (2) K.S.A. 79-201d Second (farm storage and drying equipment).

Owners of property exempted for economic development purposes pursuant to Article 11, Section 13 of the Kansas Constitution, or property exempted by virtue of being funded with industrial revenue bonds pursuant to K.S.A. 79-201a *Second* must file an annual claim for exemption.

## **2. When must the Annual Claim for Exemption be filed?**

The annual claim for exemption must be filed with the county appraiser on or before March 1st. The failure to file the annual claim for exemption may be just cause for the county appraiser to be in doubt as to whether the property continues to meet the terms and conditions of exemption. When in doubt, the county appraiser must construe in favor of taxation. (*See Directive No. 92-025*).

## **3. What items must accompany an Annual Claim for Exemption?**

A written statement from the clerk of the city or county originally approving the exemption, and a description/list of the exempt property.

## **4. What is a “Written Statement?”**

K.S.A. 79-210 requires the annual claim for exemption to include a written statement signed by the clerk of the city or county approving the exemption. The written statement from the city or county clerk must indicate whether the property sought to be exempt continues to meet all the terms and conditions of exemption.

Each year, the applicant should obtain a written statement from the appropriate city or clerk indicating whether the terms and conditions of exemption continue to be satisfied. The written statement should be submitted to the county appraiser along with the annual claim for exemption.

The terms and conditions of exemption should also be submitted to the county appraiser. It is acceptable to just submit the terms and conditions to the county appraiser once during the period of exemption, not every year, unless the terms and conditions are revised. When revisions occur, they should be submitted to the county appraiser by the following March 1st, along with the annual claim for exemption.

## **5. What constitutes a “Description/List of Exempt Property?”**

The description/list of exempt property that is submitted with the annual claim should be the description and/or list of property that was issued with the Board of Tax Appeals Order. If the description of the item(s) listed by the Board is vague, the applicant must provide further information. The description/list of exempt property should include (complete the exempt real property form):

1. The legal description of any land exempted and the date it was acquired;
2. A brief description of any improvements (i.e., buildings) and the date they were completed;
3. A list of all exempt personal property setting forth for each item:
  - a. A brief description
  - b. The date of purchase
  - c. Whether the item was purchased new or used
  - d. The age at the date of purchase
  - e. The purchase price (exclude sales tax or freight & installation that are charged separately)

Note: only the property specifically exempted by the Board of Tax Appeals qualifies for exemption. Property purchased subsequent to the Board’s order and not addressed therein is not exempt.

## EXEMPT REAL PROPERTY FORM

*Supplemental page*

If more than one building exists on a parcel identification number (PIN), please report only one building on each copy of the Exempt Real Property Form. The requested information is parcel specific. Make as many copies of this form as is necessary to report your exempt real property.

Firm Name: \_\_\_\_\_ Parcel Id. #: \_\_\_\_\_

Docket Number: \_\_\_\_\_ Exempt Period: \_\_\_\_\_

Legal Description:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Is land acquisition associated with this exemption? Yes \_\_\_ No \_\_\_

If land acquisition is associated with this exemption, then provide the following information:

What date was the land purchased? \_\_\_\_\_

What was the purchase price of the land? \_\_\_\_\_

- If this is an Industrial Revenue Bond (IRBX) exemption, provide the amount of bond funds spent on this parcel of land associated with this docket number:

\_\_\_\_\_

If an improvement(s) is/are associated with this exemption, then provide the following information:

Building name and number (if applicable): \_\_\_\_\_

Description of the improvement: \_\_\_\_\_

\_\_\_\_\_

Date of completion: \_\_\_\_\_

Total square footage of the improvement: \_\_\_\_\_

Provide the total cost of the improvement attributable to the exemption under this docket number: \_\_\_\_\_

- If this is an Industrial Revenue Bond (IRBX) exemption, provide the amount of bond funds spent on the improvement associated with this docket number:

\_\_\_\_\_

If an in-lieu-of payment agreement is associated with this exemption provide the following information:

Amount of in-lieu-of tax payment for \_\_\_\_\_ for this parcel: \_\_\_\_\_

Please attach a copy of the in-lieu-of tax agreement.

I do hereby assert that the information furnished by me herein and in the attached schedules is true, accurate, and complete.

Applicant's Signature \_\_\_\_\_

Date: \_\_\_\_\_

Name & Title \_\_\_\_\_

Phone: \_\_\_\_\_

CONTROL NO \_\_\_\_\_  
 TAX YEAR \_\_\_\_\_

REQUEST FOR CORRECTION OF CLERICAL ERROR  
 PERSONAL / REAL PROPERTY

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

**APPRAISERS' INFORMATION**

PERSONAL PROPERTY IDENTIFIER \_\_\_\_\_

DESCRIPTION \_\_\_\_\_

REAL PROPERTY PARCEL NO. \_\_\_\_\_  
MAP SEC SHEET QTR BLOCK PARCEL CARD OWNR

OWNER \_\_\_\_\_

K.S.A. \_\_\_\_\_ EXPLANATION \_\_\_\_\_

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

APPROVED \_\_\_\_\_ DATE \_\_\_\_\_ (\_\_\_\_) HTM ENTRY \_\_\_\_/\_\_\_\_/\_\_\_\_

**COUNTY CLERKS' INFORMATION**

ORIGINAL ASSESSMENT CALCULATION				CORRECTED ASSESSMENT CALCULATION			
CLASS	LAND	IMPR	TOT-ASSMT	CLASS	LAND	IMPR	TOT-ASSMT
(1) _____	_____	_____	_____	(1) _____	_____	_____	_____
(2) _____	_____	_____	_____	(2) _____	_____	_____	_____
(3) _____	_____	_____	_____	(3) _____	_____	_____	_____
Less exempt dam assmt <_____>				Less exempt dam assmt <_____>			
TOTAL ASSESSED VALUE _____				TOTAL ASSESSED VALUE _____			
TAX RATE _____				TAX RATE _____			
ORIGINAL TAX _____				CORRECTED TAX _____			

TAX INCREASE \$ \_\_\_\_\_ OR TAX DECREASE \$ \_\_\_\_\_

ADDED NO. \_\_\_\_\_ ABATEMENT NO. \_\_\_\_\_

APPROVED \_\_\_\_\_ DATE \_\_\_\_\_

**COUNTY TREASURERS' INFORMATION**

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

INITIALS \_\_\_\_\_ DATE \_\_\_\_\_

APPROVED \_\_\_\_\_ DATE \_\_\_\_\_

CHAIRMAN OF THE BOARD OF COMMISSIONERS

# Appendix B

## Reference Guides

~ July Abstracts User

<https://www.ksrevenue.gov/pvdabstract.html>

~ November Abstracts User

<https://www.ksrevenue.gov/pvdabstract.html>

# Appendix C

~ Tax District Identifiers

~ Data Entry Rules

## Taxing District Types

Mapping to Table 1 from fund distribution files

Line #	District Name	District Type (Two-character alpha)		District Number
1.	Airport Authority	A	I	—
2.	Ambulance	A	M	—
3.	Cemetery	C	M	—
4a.	City of the First Class	C	X	—
4b.	City of the Second Class	C	Y	—
4c.	City of the Third Class	C	Z	—
5.	Community Building	C	B	—
6.	Community College	C	C	—
7.	County	C	T	200
8.	Drainage	D	R	—
9.	Extension	E	N	—
10.	Fire	F	E	—
11.	Hospital	H	L	—
12.	Improvements (Special)	S	I	—
13.	Industrials	I	N	—
14.	Irrigation	I	R	—
15.	Library	L	R	—
16.	Light	L	T	—
17.	Municipal University	M	U	—
18.	Parks & Recreation	P	R	—
19.	Recreation Commission	R	C	—
20.	Regional Library	R	L	—
21.	Rural Road	R	R	—
22.	School District	S	D	—
23.	School Bonds	S	B	—
24.	School General (20 mills)	S	G	—
25.	School Capital Outlay (taxable EDX/IRBX)*	S	C	—
26.	Sewer	S	R	—
27.	Sewer-Water	S	W	—
28.	State	S	T	100
29.	Township	T	W	—
30.	Transit	T	R	—
31.	Water	W	R	—
32.	Watersheds	W	S	—
33.	Waste Water	W	W	—
34.	Zoning	Z	G	—

## Taxing District Types

Mapping to Table 1 from fund distribution files

<i>Sorted by</i> District Type	Name	Table 1 Line #	Table 1 (November Abstract)	Fund Distribution Category
AI	Airport Authority	16	Airport Authority	Airport
AM	Ambulance	17	Ambulance	Ambulance
CM	Cemetery	6	Cemetery	Cemetery
CX	City of the First Class	3	City	City
CY	City of the Second Class	3	City	City
CZ	City of the Third Class	3	City	City
TW (City)	Township Levy-City 3 <sup>rd</sup>	4	Township	Township
CB	Community Building	18	Community Building	Community Building
CC	Community College	5	School	Community Jr. Coll.
CT	County	2	County	County
DR	Drainage	7	Drainage	Drainage
EN	Extension	25	Miscellaneous	Extension District
FE	Fire	8	Fire	Fire
HL	Hospital	9	Hospital	Hospital
SI	Improvements (Special)	10	Improvements	Improvement
IN	Industrial	20	Industrial	Industrial
IR	Irrigation	21	Irrigation	Irrigation
LR	Library	11	Library	Library
LT	Light	12	Light	Light
MU	Municipal University	5	School	Municipal University
PR	Parks & Recreation	13	Park & Recreation	Park & Recreation
RC	Recreation Commission	25	Miscellaneous	Rec Commission
RL	Regional Library	11	Library	Regional Library
RR	Rural Road	22	Rural Highway	Rural Highway
SC*	School Dist. Capital Outlay	5	School Taxable EDX/IRBX	Unified District
SD	School District (local)	5	School	Unified District
SB	School Bonds	5	School	Unified District
SG	School General (20 mills)	5	School	Unified District
SR	Sewer	14	Sewer	Sewer & Sewer Maint.
SW	Sewer-Water	14	Sewer	Sewer
ST	State	1	State	State
TW	Township	4	Township	Township
TR	Transit	25	Miscellaneous	Metro Transit
WR	Water	24	Water	Water
WS	Watersheds	15	Watershed	Watershed
WW	Waste Water	25	Miscellaneous	Miscellaneous
ZG	Zoning	25	Miscellaneous	Miscellaneous
N/A	Ground Water	19	Col. 10-Special Assessments	Spec. Asmt. Rpt. (file)
N/A	Tax Increment Financing	23	Col. 1-Tax Increment	Tax Incr. Financing

## Taxing District Types

Mapping to Table 1 from fund distribution files

<b>District Type</b>	<b>Name</b>	<b>Table 1 Line #</b>	<b>Table 1 (November Abstract)</b>	<b>Fund Distribution Category</b>
ST	State	1	State	State
CT	County	2	County	County
CX	City of the First Class	3	City	City
CY	City of the Second Class	3	City	City
CZ	City of the Third Class	3	City	City
TW(city)	Township Levy-City 3 <sup>rd</sup>	4	Township	Township
TW	Township	4	Township	Township
CC	Community College	5	School	Comm. Jr. College
MU	Municipal University	5	School	Municipal University
SD	School District (local)	5	School	Unified Districts
SB	School Bonds	5	School	Unified Districts
SG	School General (20 mills)	5	School	Unified Districts
SC*	School Capital Outlay	5	School-Taxable EDX/IRBX	Unified Districts
CM	Cemetery	6	Cemetery	Cemetery
DR	Drainage	7	Drainage	Drainage
FE	Fire	8	Fire	Fire
HL	Hospital	9	Hospital	Hospital
SI	Improvements (Special)	10	Improvements	Improvement
LR	Library	11	Library	Library
RL	Regional Library	11	Library	Regional Library
LT	Light	12	Light	Light
PR	Parks & Recreation	13	Park & Recreation	Park & Recreation
SR	Sewer	14	Sewer	Sewer & Maint.
SW	Sewer-Water	14	Sewer	Sewer
WS	Watersheds	15	Watershed	Watershed
AI	Airport Authority	16	Airport Authority	Airport
AM	Ambulance	17	Ambulance	Ambulance
CB	Community Building	18	Community Building	Community Building
N/A	Ground Water	19	Col. 10 – Special	Spec. Asmt. Rpt. (file)
IN	Industrial	20	Industrial	Industrial
IR	Irrigation	21	Irrigation	Irrigation
RR	Rural Road	22	Rural Highway	Rural Highway
N/A	Tax Increment Financing	23	Col. 1 – Tax Increment	Tax Incr. Financing
WR	Water	24	Water	Water
EN	Extension	25	Miscellaneous	Extension District
RC	Recreation Commission	25	Miscellaneous	Water
TR	Transit	25	Miscellaneous	Extension District
WW	Waste Water	25	Miscellaneous	Miscellaneous
ZG	Zoning	25	Miscellaneous	Miscellaneous

## Data Entry Rules

For the Taxing District Report

Code	District ID (Sample Only)	Description
AI	AI001	AIRPORT AUTHORITY
AM	AM034	AMBULANCE #1 – CEDAR VALE
CM	CM024	DELAVAN CEMETERY
CM	CM061	PLEASANT HILL CEMETERY #16
CX	CX003	LAWRENCE
CX	CX001	KANSAS CITY
CY	CY001	MULBERRY
CZ	CZ004	CLEARWATER
CB	CB810	UDALL COMMUNITY BUILDING
CC	CC070	ALLEN CCC
CC	CC038	BARTON CCC
CC	CC070	BUTLER CCC
CC	CC043	FORT SCOTT CC
CC	CC030	HIGHLAND CC
CC	CC001	COFFEYVILLE CC
CC	CC002	INDEPENDENCE CC
CC	CC040	NEOSHO CCC
CC	CC078	HUTCHISON CC
CC	CC029	COLBY CC
CC	CC007	KCKCC
CT	CT200	ANDERSON or ANDERSON COUNTY
DR	DR820	WEAVER BOTTOMS
EN	EN870	POST ROCK EXT DIST #1
EN	EN871	WALNUT CREEK EXT DIST #2
EN	EN872	CENTRAL KS EXT DIST #3
FE	FE064	FIRE DISTRICT #12
FE	FE004	FIRE DISTRICT #4 MARMATON
HL	HL835PT	ONAGA HOSPITAL #1
SI	SI010	SAMPLE NAME IMPR DIST
IN	IN017	BEECH-WICHITA INDUSTRIAL DIST
IR	IR841MC	GLEN ELDER IRRIG. #8
IR	IR841	GLEN ELDER IRRIGATION DIST #8
LR	LR024	LIBRARY DISTRICT #3
LR	LR080	TOP & SN CO PUBLIC LIB.
LT	LT041	GARLAND LIGHTING DISTRICT
MU	MU087	WASHBURN UNIVERSITY

## Data Entry Rules

For the Taxing District Report

Code	District ID (Sample Only)	Description
PR	PR001	RECREATION DIST #1
PR	PR001	LAKE WABAUNSEE-NO LEVY
RC	RC270RO	PLAINVILLE RECREATION COMMISSION
RC	RC388	HAYS RECREATION COMMISSION
RC	RC432	HAYS REC COMMISSION
RC	RC020	BAXTER SPRINGS REC COMMISSION
RL	RL703NT	NWKRL
RL	RL706	NEKRL
RL	RL705	NCKRL
RL	RL700AL	SEKRL
RL	RL701	CKRL
RL	RL702FO	SWKRL
RL	RL704	SCKRL
RL	RL710	POTT-WABRL
RR	RR036	RURAL HWY SYSTEM
SD	SD437	USD 437
SB	SB264	USD 264 OLD BOND-1
SB	SB264	USD 264 NEW BOND-2
SB	SB392OB	USD 392-BOND AND INTEREST
SB	SB256	USD 256 BOND & INT
SB	SB325	USD 325 B & I
SB	SB434OS	USD 434 BOND 1
SC	SC437	USD 437 CapOut
SG	SG294	USD 294 GENERAL
SR	SR002	VASSAR SEWER DISTRICT
SW	SW999	SEWER-WATER
ST	ST100	STATE
TW	TW130	COTTAGE GROVE TWP
TW	TW024	WILLIAMSBURG TOWNSHIP
TW	TW026315	NINNESCAH (CLEARWATER)
TW	TW004309	EAGLE (BENTLEY)
TR	TR088	METRO TRANSIT AUTHORITY
WR	WR001	SAMPLE NAME
WS	WS521DP	WOLF RIVER WATERSHED #66
WW	WW860	UNIFIED WASTEWATER
ZG	ZG001	SAMPLE NAME

# Appendix D

## Joint District Identifiers

~ Cemeteries

~ Fire Districts

~ Watersheds

~ Cities

~ Kansas Regional Libraries

~ Miscellaneous

## Cemeteries – 300 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Atchison	CM021	CM300	Larkenburg	Jackson	CM010AT	CM300AT
	CM023	CM301	Muscotah	Jackson	CM012AT	CM301AT
Barber	CM031	CM302	Rosehill #6	Harper	CM015BA	CM302BA
	CM030	CM303	Isabel #5	Pratt	CM032BA	CM303BA
Brown	CM023	CM304	Kennekuk #2	Atchison	CM023BR	CM304BR
	CM030	CM305	Wheatland #10	Atchison Jackson	CM037BR CM020BR	CM305BR CM305BR
Clay	CM034	CM306	Swartwood #6	Ottawa	CM026CY	CM306CY
	CM043	CM307	Parallel #12	Washington	CM046CY	CM307CY
Cloud	CM027	CM308	Summit #2	Mitchell	CM060CD	CM308CD
	CM037	CM309	Luth.Saron #12	Republic	CM053CD	CM309CD
Coffey	CM001	CM310	Pleasant View	Osage	CM013CF	CM310CF
Cowley	CM040	CM311	#9	Sumner	CM053CL	CM311CL
Decatur	CM031	CM312	Norcatatur #1	Norton	CM016DC	CM312DC
	CM036	CM313	Hawkeye #6	Rawlins Sheridan	CM014DC CM019DC	CM313DC CM313DC
	CM035	CM314	Dresden #5	Sheridan	CM017DC	CM314DC
Dickinson	CM043	CM315	Keystone #9	Clay	CM039DK	CM315DK
	CM060	CM316	Greenridge #15	Clay	CM047DK	CM316DK
	CM070	CM317	Lyona #25	Gearly	CM016DK	CM317DK
	CM058	CM318	Good Hope #13	Gearly	CM019DK	CM318DK
Doniphan	CM020	CM319	Wolf River #3	Brown	CM026DP	CM319DP
Edwards	CM030	CM320	Bethel	Kiowa	CM004ED	CM320ED
	CM032	CM321	Prattsburg	Stafford	CM042ED	CM321ED
Franklin	CM032	CM322	Richmond Berea	Anderson	CM028FR	CM322FR
	CM033	CM323	United	Douglas	CM019FR	CM323FR
Gearly	CM012	CM324	Alida	Clay Dickinson	CM027GE CM078GE	CM324GE CM324GE
	CM018	CM325	Moss Springs	Morris	CM032GE	CM325GE
	CM020	CM326	Skiddy	Morris	CM034GE	CM326GE
Greenwood	CM027	CM327	Piedmont #1	Elk	CM024GW	CM327GW
Harvey	CM025	CM328	Hillside	Sedgwick	CM004HV	CM328HV
Jackson	CM007	CM329	Denison	Jefferson	CM023JA	CM329JA
	CM016	CM330	Soldiers	Nemaha	CM029JA	CM330JA
	CM004	CM331	Bucks Grove	Pottawatomie	CM039JA	CM331JA
Jefferson	CM031	CM332	Nortonville	Atchison	CM031JF	CM332JF
	CM025	CM333	Fowler	Leavenworth	CM025JF	CM333JF
	CM040	CM334	Wildhorse	Leavenworth	CM040JF	CM334JF

## Cemeteries – 300 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Marion	CM039	CM335	College Hill #28	Dickinson	CM073MN	CM335MN
	CM047	CM336	Prairie Lawn	Harvey	CM026MN	CM336MN
Marshall	CM023	CM337	Vermillion	Nemaha	CM037MS	CM337MS
	CM005	CM338	Czech-Moravion	Riley	CM028MS	CM338MS
Meade	CM014	CM339	Plains	Seward	CM008ME	CM339ME
Morris	CM031	CM340	Mitchell Valley	Dickinson	CM074MR	CM340MR
	CM023	CM341	Comiskey	Lyon	CM045MR	CM341MR
	CM028	CM342	Dwight-Morris	Geary	CM014MR	CM342MR
Nemaha	CM040	CM343	Granada #12	Brown	CM032NM	CM343NM
	CM031	CM344	America City #3	Jackson Pottawatomie	CM002NM CM037NM	CM344NM CM344NM
	CM042	CM345	Neuchatel #14	Pottawatomie	CM046NM	CM345NM
	CM030	CM346	Ontario #2	Jackson	CM015NM	CM346NM
Neosho	CM036	CM347	Mt. Moriah #17	Allen	CM024NO	CM347NO
	CM020	CM348	Leanna #1	Allen	CM023NO	CM348NO
Norton	CM012	CM349	Clayton	Decatur	CM032NT	CM349NT
	CM013	CM350	Edmond	Graham	CM019NT	CM350NT
Osborne	CM036	CM351	Grand Center	Russell	CM044OB	CM351OB
Ottawa	CM021	CM352	Whitecloud #1	Dickinson	CM077OT	CM352OT
	CM035	CM353	Crown Point #1	Saline	CM080OT	CM353OT
Pawnee	CM033	CM354	Point View #4	Stafford	CM051PN	CM354PN
Republic	CM059	CM355	Zion #1	Cloud	CM042RP	CM355RP
	CM056	CM356	Valley #20	Cloud	CM043RP	CM356RP
	CM034	CM357	Hawkes #10	Washington	CM040RP	CM357RP
	CM052	CM384	Rosemound #27	Jewell	CM041RP	CM384RP
Reno	CM042	CM358	Lerado	Kingman	CM032RN	CM358RN
Rice	CM031	CM359	Geneseo Community	Ellsworth	CM026RC	CM359RC
	CM032	CM360	Kansas Center	Ellsworth	CM027RC	CM360RC
Riley	CM025	CM361	Bala #2	Clay	CM030RL	CM361RL
	CM035	CM362	Swede Creek	Marshall	CM022RL	CM362RL
	CM026	CM363	Bellegard #1	Pottawatomie	CM044RL	CM363RL
Russell	CM043	CM364	Fairport #4	Ellis	CM015RS	CM364RS
	CM042	CM382	Mt. Herman #3	Osborne	CM043RS	CM382RS
Shawnee	CM026	CM365	Shawnee Center	Osage	CM016SN	CM365SN
Sheridan	CM021	CM366	Selden	Decatur	CM039SD	CM366SD
Smith	CM047	CM367	#7	Phillips	CM047SM	CM367SM
Stafford	CM050	CM368	Farmington	Pawnee	CM034SF	CM368SF
	CM041	CM369	Peace Creek	Reno	CM049SF	CM369SF

## Cemeteries – 300 Series

(For Joint Districts Only)

<b>Home County</b>	<b>Old #</b>	<b>New #</b>	<b>District Name</b>	<b>Joint County</b>	<b>Old #</b>	<b>New #</b>
Sumner	CM048	CM385	Mulvane-Littleton	Sedgwick	CM006SU	CM385SU
Thomas	CM023	CM370	Rexford	Sheridan	CM020TH	CM370TH
	CM021	CM371	Fairview	Sheridan	CM018TH	CM371TH
Wabaunsee	CM007	CM372	Wilmington #7	Lyon Osage	CM046WB CM019WB	CM372WB CM372WB
	CM006	CM373	Harveyville #6	Osage	CM004WB	CM373WB
	CM001	CM374	Alta Vista #1	Morris	CM019WB	CM374WB
Washington	CM044	CM375	Vining #7	Clay	CM036WS	CM375WS
	CM048	CM376	I.O.O.F. #11	Clay	CM042WS	CM376WS
Wilson	CM028	CM377	Grandview	Montgomery	CM033WL	CM377WL
	CM036	CM378	Verner Ross	Montgomery	CM058WL	CM378WL
	CM024	CM379	Buffalo	Woodson	CM023WL	CM379WL
	CM026	CM380	Littler Sandy	Woodson	CM028WL	CM380WL
	CM039	CM383	Caley #17	Greenwood	CM024WL	CM383WL
Woodson	CM022	CM381	Big Sandy	Wilson	CM029WO	CM381WO

## Fire Districts – 400 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Butler	F450	FE456	Whitewater River Consolidated	Harvey	F450BU	FE456BU
	—	FE451	Butler County F.D. No. 10	Marion	—	FE451BU
Chautauqua	F033	FE400	#1	Cowley	F053CQ	FE400CQ
Clay	F066	FE401	Longford RF#1	Ottawa Dickinson	F041CY F043CY	FE401CY FE401CY
Cloud	F050	FE402	Benefit	Republic	F050CD	FE402CD
	F051	FE403	Glasco #2	Ottawa	F044CD	FE403CD
	F052	FE404	Miltonvale #3	Ottawa Clay	F047CD F067CD	FE404CD FE404CD
Coffey	F452	FE457	Coffey County Fire District #1	Osage	F452CF	FE457CF
Cowley	F045	FE405	#2	Butler	F054CL	FE405CL
	F047	FE406	#4	Sumner	F056CL	FE406CL
Decatur	F044	FE407	RFD #1	Norton	F019DC	FE407DC
Harvey	F029	FE408	#5	Reno	F091HV	FE408HV
	F451	FE455	#1	Marion	F451HV	FE455HV
Jackson	F002	FE409	Jackson Co. Rural #2	Nemaha	F046JA	FE409JA
Jefferson	F053	FE410	Norton #12	Atchison	F053JF	FE410JF
	F050	FE411	Union #9	Leavenworth	F050JF	FE411JF
Lane	F011	FE412	#1	Gove	F016LE	FE412LE
Lincoln	F029	FE413	Barnard	Mitchell	F082LC	FE413LC
	F030	FE414	Beverly	Ellsworth	F029LC	FE414LC
	F031	FE415	Hunter	Osborne Mitchell	F054LC F085LC	FE415LC FE415LC
Logan	F015	FE416	#1	Gove Sheridan Sherman Thomas	F015LG F022LG F016LG F024LG	FE416LG FE416LG FE416LG FE416LG
Lyon	F005	FE417	#5	Coffey	F005LY	FE417LY
	F029	FE418	Reading Rural	Osage	F006LY	FE418LY
Marion	F056	FE419	Marion Co. #4	Harvey	F028MN	FE419MN
	F058	FE420	Marion Co. #2	McPherson	F048MN	FE420MN
McPherson	F038	FE421	#2	Ellsworth Saline	F034MP F075MP	FE421MP FE421MP
	F043	FE422	#7	Harvey	F030MP	FE422MP
	F044	FE423	#8	Saline	F076MP	FE423MP
	F042	FE450	#6	Marion	F053MP	FE450MP

## Fire Districts – 400 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Mitchell	F080	FE424	Tipton	Osborne	F058MC	FE424MC
	F081	FE425	MCO #1	Cloud Ottawa	F054MC F049MC	FE425MC FE425MC
Morris	F042	FE426	#6 Dwight Rural	Geary	F028MR	FE426MR
	F045	FE427	#9 V-Garfield	Lyon Chase	F009MR	FE427MR
Osage	F004	FE428	Rural #4	Douglas	F040OS	FE428OS
Osborne	F057	FE429	#2	Russell	F039OB	FE429OB
	F056	FE452	Osborne #1	Smith	—	FE452OB
Ottawa	F042	FE430	O & L #1	Lincoln	F033OT	FE430OT
Phillips	F040	FE431	Logan Fire #4	Norton Rooks	F020PL F037PL	FE431PL FE431PL
Pottawatomie	F050	FE432	#1	Wabaunsee	F001PT	FE432PT
	F052	FE433	#3	Marshall Nemaha	F010PT F048PT	FE433PT FE433PT
	F059	FE434	#4	Marshall	F004PT	FE434PT
Rawlins	F017	FE435	#3	Cheyenne	F014RA	FE435RA
Reno	F044	FE436	Reno/Kingman #1	Kingman	F035RN	FE436RN
	F045	FE437	Reno/Harvey #2	Harvey	F027RN	FE437RN
Republic	F074	FE438	Courtland #12	Jewell	F054RP	FE438RP
Rice	F037	FE439	Rice Co. #1	Ellsworth Reno	F035RC F090RC	FE439RC FE439RC
Russell	F035	FE440	Gorham #1	Ellis	F017RS	FE440RS
	F06	FE441	Lucas #2	Osborne	F055RS	FE441RS
	F037	FE442	Waldo-Paradise #3	Osborne	F059RS	FE442RS
Saline	F069	FE443	Gypsum Valley #1	Dickinson	F041SA	FE443SA
	F070	FE444	Assaria #2	McPherson	F047SA	FE444SA
	F071	FE445	Hedville-Bavaria 3	Ellsworth	F030SA	FE445SA
	F073	FE446	#5	Ottawa	F048SA	FE446SA
Shawnee	F033	FE453	Shawnee Co. F.D. #4	Wabaunsee	—	FE453SN
Sheridan	F023	FE454	Sheridan County Rural Fire District #1	Thomas	—	FE454SD
Sumner	F062	FE447	#10	Cowley	F052SU	FE447SU
Thomas	F026	FE448	#4	Sheridan	F024TH	FE448TH
Wabaunsee	F002	FE449	#2	Geary Morris	F027WB F038WB	FE449WB FE449WB

## Watersheds – 500 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Allen	WS052	WS500	Deer Creek #55	Anderson	WS031AL	WS500AL
Anderson	WS032	WS501	Pottawatomie Creek #90	Coffey Franklin Linn Miami	WS090AN WS041AN WS028AN WS090AN	WS501AN WS501AN WS501AN WS501AN
Bourbon	WS102	WS502	Marmaton #102	Allen Crawford	WS053BB WS025BB	WS502BB WS502BB
Brown	WS034	WS503	Little Delaware-Mission Creek #5	Atchison Jackson	WS034BR WS005BR	WS503BR WS503BR
	WS038	WS504	Pony Creek #78	Nemaha	WS055BR	WS504BR
Butler	WS055	WS505	Little Walnut-Hickory #18	Greenwood	WS029BU	WS505BU
	WS057	WS506	Whitewater River #22	Harvey Marion Sedgwick	WS033BU WS065BU WS003BU	WS506BU WS506BU WS506BU
	WS058	WS507	Muddy Creek #27	Cowley	WS053BU	WS507BU
	WS059	WS508	Rock Creek #28	Cowley	WS054BU	WS508BU
	WS060	WS509	Upper Walnut River #33	Chase	WS043BU	WS509BU
	WS063	WS510	Middle Walnut #60	Cowley Sedgwick Sumner	WS057BU WS006BU WS078BU	WS510BU WS510BU WS510BU
Chase	WS006	WS511	Middle Creek #62	Marion Morris	WS062CS WS051CS	WS511CS WS511CS
	WS008	WS512	South Fork #76	Butler Greenwood	WS064CS WS035CS	WS512CS WS512CS
Chautauqua	WS037	WS513	Big Caney #31	Cowley Elk	WS055CQ WS027CQ	WS513CQ WS513CQ
	WS040	WS514	Twin Caney #34	Elk Montgomery	WSWS028 WS030CQ	WS514CQ WS514CQ
Coffey	WS019	WS515	Frog Creek #19	Osage	WS019CF	WS515CF
	WS048	WS516	Big Creek #48	Greenwood Lyon Woodson	WS033CF WS048CF WS052CF	WS516CF WS516CF WS516CF
Cowley	WS056	WS517	Timber Creek #38	Butler	WS061CL	WS517CL
	WS058	WS518	Grouse-Silver Creek #92	Butler Elk	WS065CL WS031CL	WS518CL WS518CL
Dickinson	WS037	WS519	Turkey Creek #32	Marion	WS064DK	WS519DK
	WS036	WS520	Lyons Creek #41	Geary Marion Morris	WS024DK WS061DK WS049DK	WS520DK WS520DK WS520DK

## Watersheds – 500 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Doniphan	WS027	WS521	Wolf River #66	Atchison Brown	WS027DP WS036DP	WS521DP WS521DP
Elk	WS030	WS522	Elk River #47	Butler Chautauqua Greenwood Wilson	WS062EK WS038EK WS032EK WS042EK	WS522EK WS522EK WS522EK WS522EK
Franklin	WS040	WS523	Tauy Creek #82	Douglas	WS026FR	WS523FR
Geary	WS023	WS524	Humboldt Creek #12	Morris	WS057GE	WS524GE
Greenwood	WS030	WS525	Fall River #21	Butler Chase	WS056GW WS040GW	WS525GW WS525GW
	WS031	WS526	Upper Verdigris #24	Chase Coffey Lyon Woodson	WS041GW WS024GW WS024GW WS051GW	WS526GW WS526GW WS526GW WS526GW
	WS036	WS527	Otter Creek #83	Elk	WS032GW	WS527GW
Harvey	WS032	WS528	Sand Creek #68	Marion	WS063HV	WS528HV
Hodgeman	WS014	WS529	Pawnee #81	Edwards Finney Ford Gray Lane Ness Pawnee Rush	WS081HG WS019HG WS026HG WS016HG WS014HG WS020HG WS037HG WS029HG	WS529HG WS529HG WS529HG WS529HG WS529HG WS529HG WS529HG WS529HG
Jefferson	WS060	WS530	Delaware #10	Atchison Jackson Nemaha	WS060JF WS010JF WS053JF	WS060JF WS010JF WS053JF
Kearny	WS017	WS531	James Draw #87	Finney Greeley Hamilton Scott Wichita	WS018KE WS060KE WS070KE WS002KE WS003KE	WS531KE WS531KE WS531KE WS531KE WS531KE
Labette	WS045	WS532	Labette & Hackberry #96	Neosho	WS042LB	WS532LB

## Watersheds – 500 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Lincoln	WS038	WS533	Spillman Creek #43	Mitchell Osborne Russell	WS091LC WS060LC WS446LC	WS533LC WS533LC WS533LC
	WS037	WS534	Salt Creek #46	Mitchell Ottawa	WS090LC WS037LC	WS534LC WS534LC
	—	WS562	Westfall #111	Ellsworth Ottawa Saline	— — —	WS562LC WS562LC WS562LC
Lyon	WS094	WS535	Jacob-Phenis Creeks #94	Chase	WS048LY	WS535LY
	WS101	WS536	Upper Marais Des Cygnes #101	Osage Wabaunsee	WS101LY WS004LY	WS536LY WS536LY
Marion	WS060	WS537	Doyle Creek #86	Harvey	WS031MN	WS537MN
Marshall	WS037	WS538	Upper Black Vermillion #37	Nemaha Pottawatomie	WS054MS WS037MS	WS538MS WS538MS
	—	WS561	Horseshoe Creek #110	Washington	—	WS561MS
Montgomery	WS029	WS539	Bee Creek #15	Chautauqua	WS036MG	WS539MG
	WS031	WS540	Duck Creek #59	Elk Wilson	WS029MG WS044MG	WS540MG WS540MG
Morris	WS050	WS541	Diamond Creek #61	Chase	WS044MR	WS541MR
	WS052	WS542	Rock Creek #84	Lyon Wabaunsee	WS084MR WS003MR	WS542MR WS542MR
Nemaha	WS052	WS543	Nemaha-Brown #7	Atchison Brown Jackson	WS052NM WS035NM WS007NM	WS543NM WS543NM WS543NM
	—	WS560	Turkey Creek #109	Marshall	—	WS560NM
Neosho	WS044	WS544	Turkey Creek #103	Wilson	WS046NO	WS544NO
Osage	WS104	WS545	Salt Creek #104	Lyon	WS104OS	WS545OS
Pottawatomie	WS042	WS546	Cross Creek #42	Jackson Shawnee	WS042PT WS042PT	WS546PT WS546PT
Reno	WS025	WS547	Goose Creek #40	Kingman	WS036RN	WS547RN
Rice	WS038	WS548	Upper Little Arkansas River #95	Ellsworth McPherson Reno	WS036RC WS052RC WS028RC	WS548RC WS548RC WS548RC

## Watersheds – 500 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Rush	WS028	WS549	Wet Walnut #58	Barton Lane Ness Pawnee Scott	WS037RH WS013RH WS019RH WS038RH WS001RH	WS549RH WS549RH WS549RH WS549RH WS549RH
Sedgwick	WS001	WS550	Andale #9	Reno	WS024SG	WS550SG
	WS002	WS551	Spring Creek #16	Reno	WS026SG	WS551SG
	WS005	WS552	Mt Hope #54	Reno	WS027SG	WS552SG
Shawnee	WS035	WS553	Wakarusa #35	Douglas Osage Wabaunsee	WS025SN WS035SN WS001SN	WS553SN WS553SN WS553SN
Wabaunsee	WS002	WS554	Mill Creek #85	Geary Morris Riley	WS025WB WS053WB WS042WB	WS554WB WS554WB WS554WB
Washington	WS068	WS555	Dry Creek #57	Clay Cloud Republic	WS073WS WS060WS WS068WS	WS555WS WS555WS WS555WS
Wilson	WS043	WS556	Cedar Creek #56	Neosho	WS041WL	WS556WL
	WS045	WS557	Tri Creek #100	Neosho	WS043WL	WS557WL
Woodson	WS050	WS558	Cherry-Plum Creek #17	Allen	WS051WO	WS558WO
	WS053	WS559	Cedar Creek #97	Greenwood	WS037WO	WS559WO

## Cities – 600 Series

(For Joint Districts Only)

<b>Home County</b>	<b>Old #</b>	<b>New #</b>	<b>District Name</b>	<b>Joint County</b>	<b>Old #</b>	<b>New #</b>
Clay	C002	CZ600	Clifton	Washington	C002CY	CZ600CY
	C007	CZ601	Vining	Washington	C011CY	CZ601CY
Dickinson	C005	CY602	Herington	Morris	C056DK	CY602DK
	CZ612	CZ614	Solomon City	Saline	CZ612	CZ614DK
Harvey	C006	CZ603	Sedgwick	Sedgwick	C015HV	CZ603HV
Johnson	C009	CZ604	Lake Quivira	Wyandotte	C004JO	CZ604JO
	C022	CY612	Spring Hill	Miami	C005JO	CY612JO
	CZ003	CY615	DeSoto	Leavenworth	—	CY615JO
Logan	C001	CZ605	Oakley	Thomas	C005LG	CZ605LG
				Gove	CZ006	CZ605LG
Mitchell	C006	CZ606	Simpson	Cloud	C007MC	CZ606MC
Nemaha	CY006	CY613	Sabetha	Brown	CY010	CY613NM
Norton	C002	CZ607	Clayton	Decatur	C001NT	CZ607NT
Riley	C002	CX608	Manhattan	Pottawatomie	C005RL	CX608RL
Sedgwick	C014	CY609	Mulvane	Sumner	C011SG	CY609SG
Sumner	C007	CZ610	Gueda Springs	Cowley	C006SU	CZ610SU
Wyandotte	C002	CY611	Bonner Springs	Johnson	C001WY	CY611WY
				Leavenworth		CY611WY

## Kansas Regional Libraries – 700 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Allen	RL060	RL700	South East Kansas	Anderson Bourbon Chautauqua Cherokee Crawford Elk Greenwood Labette Linn Montgomery Neosho Wilson Woodson	RL033AL RL040AL RL041AL RL050AL RL026AL RL033AL RL038AL RL048AL RL025AL RL048AL RL045AL RL048AL RL055AL	RL700AL RL700AL RL700AL RL700AL RL700AL RL700AL RL700AL RL700AL RL700AL RL700AL RL700AL RL700AL RL700AL
Barton	RL033	RL701	Central Kansas	Cloud Ellis Ellsworth Jewell Lincoln Mitchell Osborne Ottawa Phillips Republic Rooks Rush Russell Saline Smith	RL075BT RL014BT RL037BT RL050BT RL050BT RL030BT RL061BT RL050BT RL041BT RL076BT RL040BT RL030BT RL045BT RL083BT RL071BT	RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT RL701BT
Ford	RL022	RL702	South West Kansas	Clark Edwards Hodgeman Meade Ness Seward	RL001FO RL020FO RL015FO RL019FO RL023FO RL010FO	RL702FO RL702FO RL702FO RL702FO RL702FO RL702FO
Norton	RL023	RL703	North West Kansas	Cheyenne Decatur Gove Logan Sheridan Sherman Thomas Trego Wallace	RL015NT RL045NT RL017NT RL016NT RL025NT RL018NT RL028NT RL020NT RL010NT	RL703NT RL703NT RL703NT RL703NT RL703NT RL703NT RL703NT RL703NT RL703NT

## Kansas Regional Libraries – 700 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
Reno	RL047	RL704	South Central Kansas	Barber Butler Cowley Harper Harvey Kingman McPherson Rice Sedgwick Stafford Sumner	RL035RN RL077RN RL043RN RL026RN RL023RN RL037RN RL051RN RL039RN RL001RN RL075RN RL084RN	RL704RN RL704RN RL704RN RL704RN RL704RN RL704RN RL704RN RL704RN RL704RN RL704RN RL704RN
Riley	RL041	RL705	North Central Kansas	Chase Clay Dickinson Marion Marshall Morris Washington	RL060RL RL074RL RL035RL RL069RL RL001RL RL055RL RL070RL	RL705RL RL705RL RL705RL RL705RL RL705RL RL705RL RL705RL
Douglas	RL025	RL706	North East Kansas	Atchison Brown Doniphan Franklin Jackson Jefferson Leavenworth Miami Nemaha Osage	RL025SN RL039SN RL025SN RL042SN RL001SN RL025SN RL025SN RL025SN RL031SN RL057SN RL001SN	RL706DG RL706DG RL706DG RL706DG RL706DG RL706DG RL706DG RL706DG RL706DG RL706DG RL706DG
Pottawatomie	RL062	RL710	Pottawatomie-Wabaunsee Regional Library	Wabaunsee	RL001PT	RL710PT

## Miscellaneous – 800-900 Series

(For Joint Districts Only)

<b>Home County</b>	<b>Old #</b>	<b>New #</b>	<b>District Name</b>	<b>Joint County</b>	<b>Old #</b>	<b>New #</b>
<b><i>Ambulance</i></b>						
Morris	A058	AM800	#1	Geary Wabaunsee	A029MR A001MR	AM800MR AM800MR
<b><i>Community Building</i></b>						
Cowley	CB059	CB810	Udall	Sumner	CB081CL	CB810CL
<b><i>Drainages</i></b>						
Douglas	D024	DR820	Weaver Bottoms	Johnson	D043DG	DR820DG
Reno	D019	DR821	Grant	Rice	D035RN	DR821RN
Sedgwick	D006	DR822	Sedgwick Valley	Harvey	D035SG	DR822SG
Shawnee	—	DR823	Tri County	Pottawatomie Wabaunsee	— —	DR823SN DR823SN
<b><i>Hospitals</i></b>						
Clark	H002	HL830	Minneola	Ford	H020CA	HL830CA
Ford	H019	HL831	Bucklin	Clark	H001FO	HL831FO
Harper	H023	HL832	Harper #6	Kingman	H034HP	HL832HP
Kingman	H033	HL833	Norwich #1	Harper Sedgwick Sumner	H025KM H001KM H067KM	HL833KM HL833KM HL833KM
Linn	H029	HL834	#1	Bourbon	H042LN	HL834LN
Pottawatomie	H047	HL835	Community Hospital #1	Jackson Nemaha	H001PT H058PT	HL835PT HL835PT
<b><i>Irrigation</i></b>						
Mitchell	IR070	IR841	Glen Elder #8	Cloud Ottawa	IR070MC IR038MC	IR841MC IR841MC
<b><i>Wastewater</i></b>						
Johnson	WW055	WW860	Unified Wastewater	Wyandotte	WW055JO	WW860JO
<b><i>Improvement</i></b>						
Sumner	—	SI880	Peck Improvement	Sedgwick	—	SI880SU
<b><i>Extension</i></b>						
Mitchell	EN870	EN900	Post Rock #1	Lincoln Jewell Osborne Smith	EN870MC EN870MC EN870MC EN870MC	EN900MC EN900MC EN900MC EN900MC
Ness	EN871	EN901	Walnut Creek #2	Lane Rush	EN871NS EN871NS	EN901NS EN901NS
Saline	EN872	EN902	Central Kansas #3	Ottawa	EN872SA	EN902SA

## Miscellaneous – 900 Series

(For Joint Districts Only)

Home County	Old #	New #	District Name	Joint County	Old #	New #
<i>Extension</i>						
Washington	EN873	EN903	River Valley #4	Cloud Clay Republic	EN873WS EN873WS EN873WS	EN903WS EN903WS EN903WS
Rooks	EN874	EN904	Phillips – Rooks #5	Phillips	EN874RO	EN904RO
Sherman	EN875	EN905	Sunflower #6	Wallace Cheyenne	EN875SH EN875SH	EN905SH EN905SH
Jefferson	EN876	EN906	Meadowlark #7	Jackson Nemaha	EN876JF EN876JF	EN906JF EN906JF
Elk	EN877	EN907	Rolling Prairie #8	Chautauqua	EN877EK	EN907EK
Decatur	EN878	EN908	Twin Creeks #9	Norton Sheridan Graham	EN878DC — —	EN908DC EN908DC EN908DC
Chase	EN879	EN909	Flint Hills #13	Morris	EN879CS	EN909CS
Allen	—	EN910	Southwind Extension District #10	Bourbon Neosho	— —	EN910AL EN910AL
Franklin	—	EN911	Frontier Extension District #11	Anderson Osage	— —	EN911FR EN911FR
Trego	—	EN912	Golden Prairie Extension District #12	Logan Gove	— —	EN912TR EN912TR
Montgomery	—	EN913	Wildcat Extension District #14	Crawford Labette	— —	EN913MG EN913MG
Ellsworth	—	EN914	Midway Extension District #15	Russell	—	EN914EW
Miami	—	EN915	Marais des Cygnes Extension District #16	Linn	—	EN915MI
Ellis	—	EN916	Cottonwood Extension District #17	Barton	—	EN916EL
Seward	—	EN917	Wild West Extension District #18	Haskell Stevens	— —	EN917SW EN917SW
Finney	—	EN918	West Plains Extension District #19	Scott	—	EN918FI
Dickinson	—	EN919	Chisholm Trail Extension District #20	Marion	—	EN919DK
Stafford	—	EN920	21 Central Extension District	Edwards	—	EN920SF

# **Appendix E**

## **Taxing District Funds**

**(Cross-referenced)**

~ Kansas Annotated Statutes (K.S.A.)

~ Cross-reference by Statutory Authority Codes

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
2-129	119	County Aid; amount; tax levies, use of proceeds. (2013) (Special Fair)
2-129c	121	Tax levies for fair purposes in certain counties; use of proceeds. (1979) (County Free Fair)
2-129e	121	Tax Levies for fair purposes in certain counties; use of proceeds. (1979) (County Free Fair)
2-129g	121	Tax levy for fair purposes; Montgomery county. (1981) (County Free Fair)
2-129i	121	Tax levies for fair associations in urban area counties; use of proceeds; protest petition and election. (2013) (County Free Fair)
2-131a	123	Certain counties having fair associations; tax levy for buildings and grounds, use of proceeds. (1979) (Fair Buildings)
2-131b	123	Counties having fair associations; tax levy for buildings, use of proceeds; protest petition and election. (2013) (Fair Buildings)
2-131c	123	Tax levy in certain counties for buildings and maintenance thereof; request. (1947) (Fair Buildings)
2-131d	123	Certain counties having fair association; tax levy for buildings and grounds, use of proceeds. (2013) (Fair Buildings)
2-131e	225	No-fund warrants for purchase of grounds, erection and maintenance of buildings; limitation; tax levies. (2014) (No Fund Warrants)
2-132	125	County free fair; petition and election; purchase of ground; tax levy, use of proceeds; admission to fair. (2013) (County Free Fair)
2-142	121	City aid for county fairs in certain counties; levy. (1983) (County Free Fair)
2-145a	127	Tax levies for fair building in certain counties. (1968) (Fair Buildings)
2-162	130	Tax levy; use of proceeds; protest petition and election. (1990) (Fair-Shawnee County)
2-301	129	Tax levies for fair purposes in certain counties; use of proceeds; election; premiums. (1979) (Fair Premiums)
2-610	117	County Appropriations; budgets, approval; tax levies; use of proceeds. (1999) (Agriculture Extension Council)
2-620	117	Extension councils in certain counties; office facilities; tax levy, use of proceeds; protest petition and election. (1979) (Agriculture Extension Council)
2-623	118	Extension districts, establishment of expansion; agreement therefor, terms, prior approval by attorney general; publication of notice of proposed new district or expansion, protest petition and election; district name, powers, personnel and property; governing body, appointment or election and terms of office of first members. (2015) (Extension District)
2-625	117	Same, educational extension programs, subjects; program development committees and plans; annual budget and tax levy, limitations. (1991) (Agriculture Extension Council)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
2-1318	355	County weed supervisors to determine extent of infestation; annual report; tax levies by counties, townships and cities; city may budget in general fund. (2004) (Noxious weed)
	357	(Chemicals Deficiency)
2-1907b	063	County funds for supervisors; exceptions; tax levies; use of proceeds. (1994) (Soil Conservation)
	023	(Bond & Interest (Special))
2-2007	287	Soil drifting fund; creation; tax levy; use of proceeds; issuance of warrants. (1999) (Soil Drifting)
	023	(Bond & Interest (Special))
3-113	003	Municipal airfields and airports; safety zones; issuance of bonds following election; tax levy, use of proceeds. (1979) (Airport)
3-113a	003	Certain cities of second class; maintenance of airport or airfield; tax levy, use of proceeds. (1979) (Airport)
3-114	003	Regulation or control of airport in certain cities; bond issue; tax levy, amount. (1975) (Airport)
3-121	005	Same; use of general funds; general obligation bonds; protest petition and election; tax levies, use of proceeds. City. (1999) (Airport (Special))
3-307	003	Same; tax levies, use of proceeds. County. (1979) (Airport)
3-310	003	Same; tax levies, use of proceeds. County. (1979) (Airport)
3-316	003	Application of act; levy for airport purposes; resolution; publication; protest; election. (1981) (Airport counties with population 16,000-17,000)
3-317	039	Same; airport capital outlay fund. County (1981) (Airport – Capital Outlay)
10-113	021	Levies for sinking fund; penalty for failure to make. (1923) (Bond & Interest (Indebtedness))
10-119	021	Changing territory or disorganization of municipality; liability; tax levies. (1963) (Bond & Interest (Indebtedness))
10-1116a(b)	343	Exemptions from cash basis law; municipal utilities; issuance of no-fund-warrants; drought emergencies. (2017) (Utility Service Cost)
	135, 138	Exemption from cash basis law; School Districts as a result of late state aid payment. (2017) (General & Supplemental General)
12-101a	135	Authority to levy tax for (city) general fund. (1999) (General-City)
12-110a	225	Purchase, repair or replacement of certain equipment, apparatus or machinery; no-fund warrants or bonds; procedure; limitations. (2014) (No-Fund Warrants)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
12-110b	131	Special fund for law enforcement and purchase of ambulance and fire-fighting equipment; tax levies, use of proceeds; protest petition and election; investment fund. (1990) (Special law enforcement, Ambulance and/or Fire Fighting Equipment)
	207	(1990) (Special Law Enforcement)
12-110d	096	Special fund for replacement of ambulance or emergency medical service equipment; transfer, use and budgeting of funds; municipality defined. (1980) (Emergency Medical Service Reserve) (Transfer fund)
12-137	185	City Home Rule, Ks. Const. Art. 12, Sec 5 (1977)
12-183	187	Hospitals; maintenance and improvement; tax levies, use of proceeds. (1979) (Hospital)
12-1,118	031	Multi-year capital improvement fund; purpose; investment and transfer of moneys in fund. (1985) (Building (Capital Improvement Reserve)) (Transfer fund)
	041	(Capital Improvement Reserve)
12-615	***	Resurfacing and repair of paved street; bonds; tax levy. (1983)
12-630a	285	Bonds for sewage treatment and disposal works; election; service charges; tax levy. (1947) (Sewage Disposal)
12-631	285	Ordinance requiring certain property owners to make sewer connections; costs; no-fund warrants, when; tax levies. (2014) (Sewage Disposal)
12-631 l	285	Same; disposition of revenues; reduction of tax levy. (1953) (Sewage Disposal) (City or Township Special Assessments from a benefit district)
12-631x	285	Construction and costs of sewage disposal works; payment of bonds; tax levy, use of proceeds. (1979) (Sewage Disposal)
12-645	***	Same; appraisers; special benefit assessments; general tax levy, when. City. (1951)
12-646a	091	Flood control works; maintenance and operation; tax levy, use of proceeds. (1979) (Flood Control)
12-671	***	Land for streets and alleys; bond issue; tax levy. (1957)
12-6a10	289	Levy of assessments; interest rates; payment in full, when; payments by taxing units. (1987) (Special Assessments)
12-6a13	195	Improvements; special improvement fund; tax levy, use of proceeds; limitation on fund. (1979) (Special Improvement)
12-6a17	343	Service assessments; collections; no-fund warrants; limitation on actions. City. (1970) (Utility Service)
	225	(No-Fund Warrants)
12-803b	335	Street-railway or bus system; tax levy, use of proceeds. (1979) (Public Transportation-Transit System)
12-11a01	207	Law enforcement services in certain counties; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. (1979) (Special Law Enforcement)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
12-11a02	207	Same; special law enforcement fund; use of proceeds from tax levy. (1979) (Special Law Enforcement)
12-11a03	211	Law enforcement services in certain cities; tax levy, use of proceeds; adoption and publication of ordinance; protest petition and election. (1979) (Special Law Enforcement)
12-11a05	***	Tax levies and expenditures not subject to limitations of tax lid. (1972)
12-11a07	***	Same; tax levies by townships; election. (1973). Special Law enforcement contract with city by township authorized to levy tax on all tangible property in township.
12-11a09	209	Same; tax levy by city use of proceeds; election required. (1979) (Special Law Enforcement)
12-11a12	***	Tax levies and expenditure of funds by cities exempt from certain limitations. (1973)
12-1215	217	Budgets and tax levies in certain cities; increase in levy; petition; election (Topeka, Salina, and Hutchinson) (1981) (Library Maintenance)
12-1216	217	Same; tax levies separate from city and in addition to other levies; no city library levy. (1955) (Library Maintenance) Levy set pursuant to <i>K.S.A. 12-1215</i>
12-1220	217	Same; election to establish; tax levy, use of proceeds; library fund established; territory of existing library excluded, when. (1979) (Library Maintenance)
12-1230	222	Contracts for library service; tax levy, use of proceeds. Any municipality. (1980) (Contract for Library Services)
12-1234	217	Regional libraries; tax levies; allocation of costs. (1983) (Library Maintenance)
12-1237	217	Same; election canvas; annual tax levy. Library District. (1965) (Library Maintenance)
12-1247	217	Library districts; tax levy, procedure to increase levy; certification to County Clerk. (1986) (Library Maintenance)
12-1254	223	Library in cities between 120,000 and 150,000; submission of proposition to levy tax for building fund; use of proceeds. (1970) (Library Building)
12-1257	219	Libraries in urban counties; tax levy, use of proceeds; special fund established; issuance of bonds; territory of existing library excluded; adoption and publication of resolution; protest petition and election. (1990) (Special Library Building)
12-1259	223	Topeka public library; issuance of bonds; purpose; election; tax levy. (1989) (Library Building)
12-1267	217	Same; annual budget; tax levy to support library; procedure to increase levy. (1992) (Library Maintenance)
12-1270	223	Same; issuance of bonds; purpose; election; tax levy. (1992) (Library Building)
12-1276	217	Leavenworth and Leavenworth county library district; creation; powers and duties of board; tax levy; budget; payments to certain libraries. (1992) (Library Maintenance)
12-1303	023	City parks; maintenance; tax levy, use of proceeds. (1979) (Bond & Interest (Special))
12-1403	045	Same; township tax levy for site. (1999) (Cemetery)
12-1405	045	Cemeteries in cities; tax levy. (1999) (Cemetery)
12-1407	047	Same, purchase of adjoining land; tax levy, use of proceeds. (1979) (Cemetery Land)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
12-1414	049	Same; tax levies. (1923) (Cemetery Improvement)
12-1617h	201	Securing industries in or near cities; tax levy; use of proceeds; election required; resubmission, when; use of general fund or other revenue sources. (1999) (Industrial Funds)
12-1617i	201	Same; fund. City. (1988) (Industrial Funds)
12-1661	165	Same; tax levy, use of proceeds. City or county. (1979) (Historical Funds)
12-1665	301	Federal aid to public agencies; temporary notes; refunding notes; sale of exchange. (1983) (Temporary Notes)
12-1667	225	Same; tax levies; outside aggregate limits. (1967) (No-Fund Warrants)
	301	(Temporary Notes) Report as No-Fund Warrant
12-1674	291	Same; special services fund; use; (initially funded by) no-fund warrants. City. (1970) (Special Services Assessments)
12-1680	071	City and county service for programs for the elderly; tax levy, use of proceeds; petition or resolution and election; territory served by city program excluded from county program, when. (1990) (Service Program for the Elderly)
12-1684	167	Petition for establishment (community historical museum); election; tax levies. City or USD. (1974) (Historical Museums)
12-1688	167	Community historical museums; tax levies; increases, election. (1990) (Historical Museums)
12-1693	***	Promotion of tourism and conventions; tax levy by city or county; basis of tax; payment and collection; requirements prior to levy; election; reduction or increase in rate. (1997) (Transient guest tax – not ad valorem levy)
12-1697	***	Promotion of tourism and conventions; tax levy by city or county; basis of tax; payment and collection; requirements prior to levy. (1997) (Transient guest tax – not as valorem levy)
12-16,102	097	Employee benefits contribution fund in certain taxing subdivisions; tax levy; use of proceeds. Community college district is not considered a taxing subdivision for the purpose of this section. (2007) (Employee Benefit Contribution)
	098	(Employee Benefit Contribution – (Library)) (2007)
	312	(Employee Benefit Contribution – (Library) (Township) (2007)
12-1737	029	Same; methods of financing authorized; issuance of bonds after election; tax levy, use of proceeds; protest petition and election; investment of fund; issuance of no-fund warrants. (2014) (Building (Special)) City
12-1774	023	Special obligation bonds and full faith and credit tax increment bonds; procedure for issuance; limitations; payment; exempt from taxation; refund of bonds. (2014) (Bond & Interest (Special))

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
12-1775	023	“Taxing subdivision” and “real property taxes” defined; assessment and distribution of taxes; pledge of proceeds of bonds. (2010) (Bond & Interest (Special))
	299	(Tax Increment) (2010)
12-17,102	195	Same; advisory board; report; consultation with planning commission; tax levy. (1989) (Special Improvement)
12-17,118 (d)	401	Same, neighborhood revitalization fund; application for tax rebates; impact on state aid to school districts. (1997) (Neighborhood Revitalization)
12-1927	247	Annual budget; hearing; notice; tax levy; increase in levy, subject to protest; annual audit, when required. (2016) (Recreation Commission – General Fund)
12-1928	247	Powers of recreation commission. (2009) (Recreation Commission – Employee Benefit)
12-1932	237	Same; transfer of funds; tax levy, use of proceeds. Park system and recreation system are combined as a park and recreation department. (1987) (Parks & Recreation) (Transfer Fund)
12-1933	247	Termination of joint city/USD recreation commission by agreement; establishment of city recreation department; protest; tax levy. (1990) (Recreation)
12-2104	261	Payment of cost of refuse collection; tax; levy, use of proceeds; service charges; issuance of bonds for land or equipment; protest petition and election. City. (1981) (Refuse Service (Sewage Disp. & Maint.))
12-2535	333	Kansas City area transportation district, and authority; tax levy, use of proceeds; protest petition and election. Metro Transit (1979) (Kansas City Transportation (Kansas & Missouri))
12-2706	021	Sale of water; rates; use of reimbursements; assessments; tax levies. (1955) (Bond & Interest (Indebtedness))
12-2719	021	Same; reimbursement by city to USA or state government for contract water supply, limitations (not more than 50 yrs.); tax levies; bonds. (1970) (Bond & Interest (Indebtedness))
12-2814	331	Tax levies; validation of election and proceedings prior to January 1, 1974; purpose of levy. (1980) (Metropolitan Transit Authority)
12-2907	347	Same; funds; property, personnel and service. (1961) (Interlocal Cooperation)
12-3206	225	Same; no-fund warrants, when; tax levies. (2014) (No-Fund Warrants)
12-3402	021	Port authorities; purpose; creation; legislative approval; tax levy; election required; dissolution. City or county. (2004) (Bond & Interest (Indebtedness))
12-3805	225	Same; application of bond law; payments of principal and interest; no-fund warrants, when; tax levies property acquired subject to tax. (2014) (No-Fund warrants)
12-4801	061	Child care centers in certain cities and counties; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. (1979) (Special Child Care Center)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
12-4802	061	Same; special child care center fund; use of moneys derived from tax levies. (1975) (Special Child Care Center)
12-4901	073	Homes for aged; definitions. (1986) (Home for the Aged)
12-4906	075	Tax levy for maintenance and repair of home. (1986) (Home for the Aged (Maintenance & Repair))
12-5250(c)	299	Kansas Rural Housing Incentive District Act; same; issuance of special obligation bonds; payment; procedure for issuance; tax exempt status; limitations. (1998) (Tax Increment)
13-1018j	285	Same; tax levy; election; when; when charges to be made for use of system. City. (1929) (Sewage Disposal)
13-1024b	021	Same; construction of bridge or viaduct within or without city; agreements with other bodies; acquisition of land; bonds; election, when; tax levies; payment of county's share. (1955) (Bond & Interest (Indebtedness))
13-10,130	067	Same; establishment of program; costs, how paid. City. (1967) (Storm Drainage)
13-10,131	067	Same; fund, uses. City (1976) (Storm Drainage)
13-10,132	067	Same; tax levies. City. (1967) (Storm Drainage)
13-10,140	195	Establishment of special improvement fund by certain cities; amount; expenditures, purposes, conditions and limitations; certain moneys may be credited. (1971) (Special Improvement)
13-10,141	093	Property damages in certain cities by flood; reconstruction or repair; tax levy, use of proceeds; election required. City of 1 <sup>st</sup> class. (1979) (Flood Damage Repair)
13-10,142	093	Same; disposition of moneys; use. Any city used for purposes stated in <i>K.S.A. 13-10,141</i> . (1974) (Flood Damage Repair)
13-1379	255	Parking stations; costs; installments and interest; tax levy; special assessments. Parking meters; benefit district specials. (1983) (Parking Funds)
13-13a18	141	Tax levy for support of university; pensions; retirement of bonds; tax sheltered annuities; sinking fund; limitations; tax levy additional to <i>13-13a23</i> . Except for those municipal universities that impose a countywide sales tax. (1999) (Municipal Universities General)
13-13a23	025	Bond issues authorized; limitations; sinking fund; tax levies' accumulation of duns for buildings; expenditures. (1999) (Municipal University Bonds)
13-14,100	099	Same; tax levy, use of proceeds; employee benefits contribution fund. (1979) (City Pension)
13-14,107	101	Same; tax levy, use of proceeds; miscellaneous funds; employee benefits contribution fund. (1979) (City Retirement System)
13-14a02	103	Pension fund for each police and fire department required; creation, maintenance and funding standards; payment from tax levy or employee benefits contribution fund. (2008) (Police and Fire Pension)
13-14a05	103	Pension funds; designation; tax levies, when; investment of funds. (1998) (Police and Fire Pension)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
13-14b12	187	Creation of board of trustees; tax levy, use of proceeds; special improvement fund. (1979) (Hospital)
13-3101	335	Transit systems in cities over 225,000; findings; resolution; election, notice; operation; transit system defined. (1965) (Public Transportation (Transit Systems))
13-3108	335	Same; costs; tax levy, use of proceeds (pay bonds). (1979) (Public Transportation (Transit Systems)) Metro Transit
14-535	293	Special lighting system in second and third class cities; costs; tax levy, use of proceeds; special lighting fund. City. (1979) (Special Lighting)
14-538	229	Same; maintenance of parks; tax levy, use of proceeds. City. (1979) (Park Maintenance)
14-602	023	Hospital site and building; tax levy, use of proceeds; petition and election. City of 2 <sup>nd</sup> class. (1981) (Bond & Interest (Special))
14-640d	189	Hospital maintenance and improvements; tax levy, use of proceeds. City of 2 <sup>nd</sup> class. (1979) (Hospital Maintenance & Improvement)
14-696	187	Same; budget; tax levy; revenues. City of 2 <sup>nd</sup> class. (1949) (Hospital)
14-6,108	026	Cities located in counties which have issued maximum amount of bonds authorized by 19-1869. City of 2 <sup>nd</sup> class – addition to county hospital located in city. (1961) (Hospital Building Bonds)
14-6,110	023	Certain cities authorized to enter into contracts with hospital districts to pay certain operational costs of hospital; limitation on amount; tax levy, use of proceeds. City of 2 <sup>nd</sup> class. (1979) (Bond & Interest (Special))
14-713	091	Flood control works in cities in certain counties; maintenance and repair; tax levy, use of proceeds. City. (1979) (Flood Control)
14-1007b	047	Same; tax levy, use of proceeds; issuance of bonds. City. (1979) (Cemetery Land)
14-1052	051	Cemetery property transferred from cemetery association; management, control and operation by city; tax levy, use of proceeds. City. (1979) (Cemetery Maintenance)
14-10a02	105	Pension funds for police and fire departments; establishment, maintenance and funding; tax levy, use of proceeds; employee benefits contribution fund. City of 2 <sup>nd</sup> class. (2008) (Police and Fire Pension)
14-10a05	105	Pension funds; tax levy, use of proceeds; investment. City. (1998) (Police and Fire Pension)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
15-104	303	Township Ambulance – Third class cities paying township levies. City of 3 <sup>rd</sup> class (1968)
	305	Township Bond & Interest. City of 3 <sup>rd</sup> class. (1968)
	307	Township Building. City of 3 <sup>rd</sup> class. (1968)
	309	Township Cemetery. City of 3 <sup>rd</sup> class. (1968)
	311	Township Employee Benefit. City of 3 <sup>rd</sup> class. (1968)
	313	Township Fire Protection. City of 3 <sup>rd</sup> class. (1968)
	315	Township General. City of 3 <sup>rd</sup> class. (1968)
	317	Township Hospital. City of 3 <sup>rd</sup> class. (1968)
	319	Township Insurance. City of 3 <sup>rd</sup> class. (1968)
	321	Township Liability. City of 3 <sup>rd</sup> class. (1968)
	323	Township Library. City of 3 <sup>rd</sup> class. (1968)
	327	Township Park. City of 3 <sup>rd</sup> class. (1968)
329	Township Social Security. City of 3 <sup>rd</sup> class. (1968)	
15-113	225	Same; tax levies; surplus; cash basis and budget laws inapplicable. City of 3 <sup>rd</sup> class. (1953) (No-Fund Warrants)
15-408	***	Improvements; borrow money; bonds; tax levy. (1923) City of 3 <sup>rd</sup> class.
15-712	295	Additional lighting in certain areas of city; construction and maintenance; tax levy, use os proceeds. City of 3 <sup>rd</sup> class. (1979) (Street Lighting)
15-733	297	Street Repair & Maintenance. City of 3 <sup>rd</sup> class. (1979) (Street Repair & Maintenance)
15-911	***	Attachment of certain land outside cities for park and recreational purposes; tax levies. City of 3 <sup>rd</sup> class. (1955)
15-913	231	Same; taxes, limitation; use of proceeds. City of 3 <sup>rd</sup> class. (1955) (Park Road Maintenance)
15-914	023	Agreements for cooperation in ownership and maintenance of swimming pool; apportionment of costs, tax levies; contributions of governmental entities. City of 3 <sup>rd</sup> class, county, USD. (1979) (Bond & Interest (Special))

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
15-915	023	Same; issuance of bonds; petition and election, when. County portion of bond. (1979) (Bond & Interest (Special))
15-1015	045	Same; conveyances to district tax levies; election. (1996) (Cemetery district)
15-1017	055	Same; attachment of land in another county; petition; tax levies; transfer of moneys. (1955) (Joint Cemeteries)
15-1019	055	Same; tax levies for outstanding indebtedness. (1967) (Joint Cemeteries)
15-11b10	038	Same; tax levies. Joint districts. (1959) (Community Building (District))
15-11b11	038	Attachment of territory outside county; petition; order; notice; tax levies. (1984) (Community Building (District))
15-11b12	038	Same; budget; filing with County Clerks; tax levies; certification. (1963) (Community Building (District))
17-1330	051	Cemetery district; petition; establishment; tax levy; limitation; election upon petition; care of abandoned cemetery; reinvestment of title to lots, when; proceedings. (1982) (Cemetery Maintenance)
17-1336	059	Cemetery districts in certain counties; tax levies; road improvement.
17-1344	051	Cemetery districts of cities of second and third class and townships; board of trustees; officers; bond; expenditures; tax levies; election upon petition. (1975) (Cemetery Maintenance)
17-1355	047	Certain districts in counties over 250,000; tax levies; when; limitation. (1959) (Cemetery Land)
	049	(Cemetery Improvement)
17-1365	051	Same; tax levies after annexation; uses of funds. Cemetery district. (1970) (Cemetery Maintenance)
17-1369	051	Cemetery district No. 23, Republic county; tax levy. (1985) (Cemetery Maintenance)
17-1370	051	Cemetery districts in Sedgwick and Sumner counties; attachment of land in another county; petition; tax levy, transfer of moneys. Joint districts. (1986) (Cemetery Maintenance)
17-1374	225	Same; acquisition of lands; no-fund warrants. Cemetery districts. (2014) (No-Fund Warrants)
19-101	183	County as corporation; powers generally; home rule. (1974) (County Home Rule)
19-101a(9)	183	Home rule powers; limitations, restrictions and publications; procedure. (2016) (County Home Rule)
19-101d	183	Enforcement of resolutions; penalties; prosecution in district court; enforcement of county codes and resolutions in counties over 300,000. (2011) (Home Rule)
19-119	031	County equipment reserve fund; purpose; investment and transfer of moneys in fund. (1987) (Building (Capital Improvement Reserve))
19-120	031	Multi-year capital improvement fund; purpose; investment and transfer of moneys in fund. County. (1987) (Building (Capital Improvement Reserve))

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
19-236	087	Emergency expenses; no fund warrants; tax levies. County. (2014) (Emergency Expenses)
19-236a	089	Civil defense in certain counties; tax levy, use of proceeds. (1979) (Civil Defense)
19-241	023	County charges and expenses; tax levy, use of proceeds. (1979) (Bond & Interest (Special))
19-436	011	County Appraisers; costs of complying with act; tax levy, use of proceeds; protest petition and election. (1990) (County Appraiser (Appraiser Cost))
19-807d	215	Sheriff's deputies for police protection in certain townships; agreements; contributions by townships; tax levies. (1999) (Police)
19-1561	027	4-H clubs; site, buildings, equipment; tax levy, use of proceeds; election required; condemnation proceedings. (1979) (Buildings)
19-1561b	129	4-H clubs; additional equipment, repair of buildings; premiums and rewards; tax levy, use of proceeds; report to county of premiums and rewards awarded. County. (2013) (Fair Premiums)
19-1572c	027	Construction of courthouse or jail in certain counties; enlarging or remodeling; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. (1979) (Building)
19-1573	027	Courthouses in certain counties; remodeling, refurbishing; tax levy, use of proceeds. (1979) (Building)
19-1574	027	Tax levies for courthouse fund in certain counties; warrants. (1970) (Building)
19-1579	027	Certain counties under 5,000; courthouse, jail or sheriff quarters. (1949) (Building)
19-1583	225	Same; tax levies to pay warrants; surplus funds, County. (1949) (No-Fund Warrants)
19-15,101	225	Same; costs; no-fund warrants authorized; limitations; tax levies. County. (1961) (No-Fund Warrants)
19-15,103	225	Same; tax levies to pay warrants; cash basis and budget laws applicable. County. (2014) (No-Fund Warrants)
19-15,106	225	Same; tax levies to pay; cash basis and budget laws inapplicable. County. (2014) (No-Fund Warrants)
19-15,116	029	County public buildings; financing of costs; issuance of bonds, procedure; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election; no-fund warrants. (2014) (Building (Special))
19-15,123	023	Additional courtrooms and facilities for probate and juvenile matters in counties over 300,000; no-fund warrants or general obligation bonds; tax levies. (2014) (Bond & Interest (Special))
	027	(Building)
19-15,124	027	Courthouses and jails in certain counties; site and building; tax levy, use of proceeds. (1979) (Building)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
19-15,125	023 029	Courthouses and jails in certain counties; use of proceeds from tax levies and sale of bonds. (1979) (Bond & Interest (Special)) (Building (Special))
19-15,128	***	Same; issuance of general obligation bonds where special tax levy authorized under former law; limitations; validation of certain levies; election. County. (1971)
19-15,142	***	Coliseums in certain counties; operation and maintenance; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. County population +300,000. (1990)
19-1930	***	County jails; U.S. prisoners, city prisoners and inmates on parole or conditional release; compensation for maintenance; payments by inmates to defray maintenance cost; Sedgwick county, tax levy. (2004)
19-2106	073	Homes for the aged; definition; establishment, procedure; tax levy, use of proceeds; issuance of bonds; election required; designation of infirmary or county home as home for the aged. County. (1979) (Home for the Aged)
19-2106a	075	Homes for the aged; maintenance and repair; tax levy, use of proceeds; special fund. County. (1979) (Home for the Aged (Maintenance & Repair))
19-2106b	073	Homes for the aged; enlargement of homes or additional homes; tax levy, use proceeds; adoption and publication of resolution; protest petition and election; no-fund warrants; issuance of bonds. County. (1979) (Home for the Aged)
19-2106e	073	Homes for the aged in certain counties; operation; tax levy, use of proceeds; protest petition and election. Population 3,500 and value 25,000,000. (1979) (Home for the Aged)
19-2107	073	Same; election provisions; notice; ballots; tax levies; collection; fund. County. (1959) (Home for the Aged)
19-2122	073	Homes for the aged in certain counties; operation; tax levy, use of proceeds; election required. Population not more than 5,500. (1990) (Home for the Aged)
19-2505	***	Same; enforcement; notice; tax levy. (Expense – lien on tract – tax roll.) (1923)
19-2635	019	Funds lost by bank failure; powers of County Commissioners; tax levy, use of proceeds. (1979) (Depository Bank Failure)
19-2636	019	Funds lost by bank failure; tax levy limitation; excess funds. (Charge to general fund.) (1979) (Depository Bank Failure)
19-2637	021	Issuance of bonds to replace funds lost by bank failure; terms and denomination of bonds; limitations inapplicable. County. (1970) (Bond & Interest (Indebtedness))
19-2651	165	Preservation of historical records; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. County. (1990) (Historical Society)
19-2653	225	Same; tax levies to pay warrants; surplus funds. County. (2014) (No-Fund Warrants)
19-2698	149	Services for the physically handicapped; tax levy; procedure to authorize levy. County. (1990) (Services for Physically Handicapped)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
19-26,100	015	Tax levy for arts program in Wyandotte county. (1988) (Arts Program)
19-2717	133	Formation of taxing district for fire protection and/or street lighting; certification of tax levy by township board; certain counties between 125,00 and 165,000; tax limitation. (1980) (Fire Protection)
	293	(Special Lighting)
19-2752b	***	Enlargement of main sewer district; petition; resolution; tax levies. (1986)
19-2765	133	Improvement districts; powers and duties. (2002) (Fire Protection)
	200	Improvement districts; powers and duties. (2002)
	215	(Police)
19-2786h	215	Improvement districts; tax levies for additional police protection; contracts with sheriff. (1982) (Improvement District – Police)
19-2786i	200	Improvement districts; tax levy for maintenance of district; protest petition and election. (1981) (Improvement District – Road Maintenance)
19-27,133	067	Same; annual tax levy. (County creates district) (1968) (Storm Drainage)
19-27,156	144	Golf courses in certain counties; capital improvements; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. (1993) (Capital Improvements)
	235	(1993) (Golf Course)
19-27a09	285	Maintenance fund; tax levy, user charges. (Service charge levied as a lien on property served.) (1983) (Sewer Disposal)
19-27a11	***	Costs of combined or enlarged districts; effect on bonded debt limits; tax levy; installments; bonds. Special Assessment. (1983)
19-2801	237	Parks, museums and recreation grounds; maintenance of certain city, district and township parks; contracts for recreational activities; issuance of bonds; tax levy, use of proceeds; protest petition and election. County. (1979) (Parks & Recreation)
19-2803	023	Same; tax levy, use proceeds. County bond as authorized by <i>K.S.A. 19-1801</i> . (1999) Limitation removed. (Bond & Interest (Special))
19-2803e	253	County lake and recreational grounds; maintenance and improvement; tax levy, use of proceeds. (1999) Limitation removed. (County Lake & Recreational Grounds)
19-2818	021	Bonds; petition; election; tax levy. County population between 80,000 & 175,000. Land acquired by county for park and recreation. (1978) (Bond & Interest (Indebtedness))
19-2823	021	Bonds; petition; election; tax levy. County population over 135,000. Land acquired by county for park and recreation. (1978) (Bond & Interest (Indebtedness))
19-2833a	239	City lakes and parks in certain counties; tax levy, use of proceeds. Countywide levy collected for recreation improvement of a city lake and park. (1979) (Lake & Park Improvements)

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(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
19-2838	021	Terms and maturity of bonds; tax levy; limitation. County special park improvement tax. (1970) (Bond & Interest (Indebtedness))
19-2845	021	Division of cost; bonds; petition; election; tax levy/ County joint park and recreational grounds. (1978) (Bond & Interest (Indebtedness))
19-2855	254	County Board of Park Commissioners in certain counties; powers; issuance of bonds; tax levy, use of proceeds. (2012) (County Board of Park Commissioners)
19-2871	237	Same; addition of certain areas to district; petition by park board; notice and hearing; resolution; tax levies. (Johnson county) (1965) (Parks & Recreation)
19-2871a	237	Same; enlargement of district to include entire county; notice and hearing; determination; resolution; tax levies; bonded debt; protest petition; election, conduct of. (Johnson county) (1965) (Parks & Recreation)
19-2874	021	Same; bonds; election; limitations; tax levies. Parks and Recreation. (2002) (Bond & Interest (Indebtedness)) for Park District.
19-2876	229	Same; tax levies; funds, uses; budget, approval by County Commissioners; cash-basis law applicable; claims, presentment and payment. (Johnson county) (1974) (Park and Recreation General Fund)
19-2881a	***	Contracts with federal agencies for recreational areas and facilities on or around federal reservoirs within the district; tax levies. Johnson County park and recreation district. (1990)
19-28,112	***	Tax levy for county zoo in counties over 300,000; election; disposition of moneys. (1990)
19-3004	***	Same; renting of county equipment; tax levy for unpaid amounts. Placed as lien on tax roll (1941)
19-3105	051	Donation of cemetery, lands; maintenance and care of cemetery; additional land; tax levy, use of proceeds. (1999) Limitation removed. (Cemetery Maintenance)
19-3106	053	Abandoned or uncared-for cemeteries or burial places; tax levy, use of proceeds. (1999) Limitation removed. (Cemetery Abandoned)
19-3107	053	Uncared for cemeteries or burial places; tax levy, use of proceeds. (1979) (Cemetery Abandoned)
19-3305	091	Flood control works; maintenance and operation; tax levy, use of proceeds. (1999) Limitation removed. (Flood Control)
19-3307	091	Powers conferred by <i>19-3301 et seq.</i> also vested in cities; issuance of bonds; tax levy, use of proceeds. (1979) (Flood Control)
19-3435a	079	Election commissioner; salaries and expenses of office; tax levy, use of proceeds. (1979) (Election Expense (election Commission))
19-3505a	225	Issuance of no-fund warrants by board, when; expending moneys; tax levy, collection and disposition. (1970) (No-Fund Warrants)
19-3508	021	Revenue bonds; election; petition for resubmission; tax levies to pay expenses, when. (1957) (Bond & Interest (Indebtedness))
19-3533	225	Issuance of no-fund warrants; tax levies; limitation inapplicable. (1970) (No-Fund Warrants)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
19-3540	***	Costs and expenses; tax levies; bonds; special or other reasonable assessment plan; notice and hearing; limitation on actions. (1965)
19-3541	354	Special maintenance tax levy; user charges. (1983) (Water District Maintenance)
19-3557	***	Public wholesale water supply district act (1990)
19-3601b	133	Same; issuance of bonds and no-fund warrants. (1979) (Fire Protection)
19-3610	133	Tax levies; use of proceeds, limitations; election on levies, when. (2015) (Fire Protection)
19-3612d	133	Tax levies in certain counties; use of proceeds; limitation; election. (1980) (Fire Protection)
19-3612e	133	Tax levies for fire districts in Reno and Sedgwick counties. (2004) (Fire Protection)
19-3616	***	Same; powers. (certain counties) (2004)
19-3622	023	Same; budget; tax levies. (1993) (Bond & Interest (Special))
	133	(1993) (Fire Protection)
19-3623a	***	Detachment of territory located within certain cities and consolidation of remaining area with adjoining fire district; procedure; outstanding bond issues; tax levies; governing board of district. (1961)
19-3626	133	Same; budgets; certification of valuations; tax levies. (1981) (Fire Protection)
19-3629	133	Same; attachment of territory; petition; notice to County Clerk; budget; tax levies; expenditures. (1984) (Fire Protection)
19-3808	***	Powers of industrial districts; limitations. (1992)
19-3817	201	Industrial districts not within school district, when; exceptions; tax levies for schools; rates; distribution of tax moneys; computation of taxes; bond and interest levies; distribution of moneys. (1965) (Industry Funds)
19-3901	241	Establishment and maintenance of public centers in certain counties; petition; election; tax levies or bonds; limitations. (1959) (Youth Center & Recreation Grounds)
19-3903	241	Youth center and recreation grounds; maintenance and improvements; tax levy, use of proceeds. (1979) (Youth Center & Recreation Grounds)
	023	(Bond & Interest (Special))
19-3905	243	Youth services bureau; tax levy, use of proceeds; election required. (1990) (Youth Service Bureau)
	023	(Bond & Interest (Special))
19-4004	151	Community mental health centers and community facilities for mentally retarded; tax levy, use of proceeds; protest petition and election; additional tax levy; issuance of bonds. (2012) Limitation removed. (Mental Retardation)
	037	(Building & Facilities Mental Health)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
19-4007	151	Contracts for services with nonprofit corporations; schedule of charges; annual financial report contents; approval of establishment of corporation by secretary of social and rehabilitation services; annual report; transfer of proceeds of tax levy to state agency; limitation. (2014) (Mental Retardation)
	159	(Mental Health)
19-4011	151	Counties contracting with community mental health centers; tax levy, use of proceeds. (2012) Limitation removed. (Mental Retardation)
	159	(Mental Health)
19-4102	069	Economic development program; financing; tax levy, use of proceeds; adoption and publication of notice of intention; protest petition and election. (1999) Limitation removed. (Economic Development)
19-4420	225	No-fund warrants for finance of newly established agency; tax levies. (2014) (No-Fund Warrants)
19-4421	213	County law enforcement agency; budget of expenditures; approval; tax levy, use of proceeds. (1979) (Consolidated Law Enforcement)
19-4442	213	Financing of law enforcement agency; no-fund warrants; tax levies. (2014) (Consolidated Law Enforcement)
	225	(No-Fund Warrants)
19-4443	213	County law enforcement agency; cost of operation; budget; hearing; tax levy, use of proceeds. (1997) (Consolidated Law Enforcement)
19-4485	213	County law enforcement agency; costs; budget; tax levy, use of proceeds; special fund established. (1990) (Consolidated Law Enforcement)
19-4601	191	Definitions. (2003) (County Hospital)
19-4606	189	Same; tax levy, increase; bonds; use of proceeds; limitations. (1990) (Hospital Maintenance & Improvement)
19-4626	225	Same; no-fund warrants; purpose; procedure; tax levy. (1988) (No-Fund Warrants)
20-158	065	Budget for judicial branch of state government; preparation; submission; review by director of the budget. (2003) Administrative judge to chief judge. (District Court)
20-349	065	Budget for district court expenses payable by counties, preparation; approval of budget, limitations. (2014) (District Court)
20-626	225	Additional courtrooms in counties over 300,000; no-fund warrants; tax levies. (2014) (No-Fund Warrants)
24-108	067	County drainage of surface waters along highways; tax levy; eminent domain; petition and agreement. (1923) (Drainage)
24-121	349	Same; general maintenance fund; tax levies; redemption of bonds. (1933) (Drainage Maintenance & Repair)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
24-132	067	Certain drainage districts traversed or touched by Kansas river authorized to provide for flood control works and improvements; bonds, limitation; election, when: tax levies. (1995) (Drainage)
24-133	225	No fund warrants for emergencies; procedure. (2014) (No Fund Warrants)
24-302	349	Drainage ditch, drain or watercourse; maintenance and repair; tax levy, use of proceeds. (1979) (Drainage Maintenance & Repair)
24-407	349	Powers of drainage districts. (2004) (Drainage Maintenance & Repair)
24-512	349	Powers of district. (1983) (Drainage Maintenance & Repair)
24-618 to 634	068	Tax levies; installments; correction of assessments; certification of levies. (1923) (Drainage)
24-621	021	Issuance of bonds; levy to pay bonds; temporary loan. (1981) (Bond & Interest (Indebtedness))
24-665	225	Same; no-fund warrants to pay initial organization and administrative expenses; limitation; tax levy to pay; annual ascertainment and certification of valuation in joint district. (2014) (No-Fund Warrants)
24-1208	365	Payment of costs and expenses when petition is disapproved by engineer or defeated by voters; tax levy. (1995) (Watershed)
24-1219	225	No-fund warrants for initial expenses; annual tax levies for general fund expenses; increased levies, procedure; tax levies for no-fund warrants and bonds. (2014) (No-Fund Warrants)
	135	(General) watershed district
	365	(Watershed)
25-120	081	Election expenses; tax levy, use of proceeds. (1979) (Election Expense (County without Election Commission))
25-2201a	083	Election expenses; tax levy, use of proceeds. (1990) (Election Expense (Direct))
25-4407	085	Same; acquisition of systems; financing; tax levy; use of proceeds; revocation of levy and expenditure authorization. (2007) (Voting Machines)
27-322	007	Same; tax levies by authority; approval by city; exceptions. (1990) (Airport Authority)
27-323(a)	021	Same; bonds; approval by city; election, when; conditions; revenue bonds, no fund warrants; state of municipality not liable for obligations of authority. (2007) (Bond & Interest)
27-333	007	Same; tax levies. (1978) (Airport Authority)
27-334	021	Surplus property at airport, certain cities and counties; general obligation bonds, limitations; revenue bonds, conditions and limitations; industrial revenue bonds. (1983) (Bond & Interest (Indebtedness))
28-716	283	Salaries of officials and employees in certain counties; tax levy, use of proceeds. (1979) (Salary)
31-303	133	Fire protection; budget; tax levies. (1993) (Fire Protection)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
38-504	177	Same; support and maintenance; tax levy, use of proceeds; salary of matron or superintendent. (1979) (Juvenile Farm/Detention Home)
38-507	173	Purchase of buildings; tax levy, use of proceeds. (1979) (Parental Home)
38-513	175	Purchase of juvenile farms; tax levy, use of proceeds. (1979) (Juvenile Farm)
38-523	177	Farm or home; election; petition; bonds or tax levy. (1983) (Juvenile Farm/Detention Home)
38-533	177	Same, maintenance and improvement; tax levy, use of proceeds. (1979) (Juvenile Farm/Detention Home)
38-537	179	Maintenance and support; tax levy, use of proceeds. (1979) (Parental Detention or Juvenile Homes, Schools, or Youth Centers)
38-546	181	Same; maintenance and improvement; tax levy, use of proceeds; publication of resolution; protest petition and election. (1979) (Youth Camp or Home)
38-548	182	Same; proceeds of tax levy into special fund. (1979) (Youth Camp or Home Special Fund)
38-554	245	Youth residential and detention facilities in Sedgwick county; administration and control; budget; tax levy, use of proceeds. (1986) (Public Youth Residential Facilities)
38-555	245	Public youth residential facilities in Johnson county; staff requirements; budget; tax levy, use of proceeds. (1999) Administrative judge to chief judge. (Public Youth Residential Facilities)
39-416	193	County hospital fund for medically indigent persons in certain counties; tax levy, use of proceeds. (1979) (County Hospital)
39-714	174	County home; admission; treatment; ownership by two counties; tax levy, use of proceeds; issuance of bonds in certain counties. (1979) (County Home)
40-2305	107	Plans for coverage of employees of political subdivisions; contributions; late penalty; recovery of delinquent payments; tax levy, use of proceeds. (2001) (Social Security)
42-365	380	Bonds; tax levy to pay. (1970) (Irrigation District)
42-377	380	Tax levy by board, when. (1923) (Irrigation District)
44-505c	109	Local political and taxing subdivision; payment of workmen's compensation coverage from tax levy of employee benefits contribution fund. (2003) (Worker's Compensation)
44-710e	111	Governmental entities; tax levy, use of proceeds; employee benefits contribution fund. (1990) (Unemployment Insurance Benefit)
48-305	023	Donations and contributions; tax levy, use of proceeds; election required. (1979) (Bond & Interest (Special))
48-309	023	Aid to national or state guard by city or county; limitation on amount, tax levy; use and distribution of funds. (1994) (Bond & Interest (Special))
65-204	153	County health funds; health buildings; garbage and trash disposal; tax levies; use of proceeds; increase in levy; protest; election. (1990) (County Health (Public))

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
65-205	163	Joint board by cities and counties; agreement; jurisdiction; board in counties over 300,000. (1999) Administrative judge to chief judge. (Multi-County Health)
65-208	155	Health and sanitation; tax levies, use of proceeds. (1979) (Health & Sanitation)
65-211	157	Establishment of mental health clinics and joint boards of mental health in certain counties; charges; parolees; disposition of moneys; contract for services with nonprofit corporation, when; report. (1991) (Special Mental Health Clinic)
65-212	157	Same; tax levies, use of proceeds; issuance of bonds; adoption and publication of resolution; protest petition and election. (1999) Limitation removed. (Special Mental Health Clinic)
65-215	159	Same; tax levies, use of proceeds; adoption and publication of resolution; protest petition and election. (1979) (Mental Health)
65-3410	263	Cities or counties authorized to provide for collection and disposal of solid wastes or contract therefor; fees; adoption of regulations and standards. (2009) (Refuse)
65-4060	161	County alcohol and drug program; creation; procedure; levy. (1990) (Special Alcohol & Drug)
65-6113	009	Establishment, operation and maintenance of emergency medical service; tax levies; protest petition, election; reimbursement of certain taxing districts by counties. (1990) (Ambulance Service)
	095	(Emergency Medical Service)
65-6115	095	Continuation of certain existing services by municipality; tax levy; referendum. (1988) (Emergency Medical Service)
65-6118	010	Ambulance service taxing district; creation; governing body; tax levy. (1988) (Ambulance District)
68-151g	277	Counties with assessed valuation under \$50,000,000; bonds for constructing or improving county roads and bridges; election; tax levy. (1978) (County Road & Bridge)
68-151n	265	Same; purposes; amount; conditions; tax levies to pay. (2014) (Special Road & Bridge)
68-506a	***	City connecting link in county highway; city tax levy and bonds. (1978)
68-518c	281	Tax levies by townships in non-county unit counties; limitation; petition for election. (1999) If exceeding limit, not to exceed 5 mills for road purposes. Refer to Ch. 154, Sec. 72 (Road)
68-559a	265	Roads and bridges, construction and reconstruction; tax levy, use of proceeds; extension of period for levy; protest petition and election. (1983) (Special Road & Bridge)
68-561	***	Same; procedure upon adoption of act; tax levies; use of machinery.
68-582	279	Designation of secondary arterial highways, when; cooperative financing; agreement; use of funds. (1999) Limitation removed. (Highway Connecting Links)
68-596	267	County rural highway system; tax levy, use of proceeds; election required. (1979) (Rural Highway System)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
68-5,100	275	County roads; construction and maintenance; tax levy, use of proceeds; election required. (1990) (County Roads)
68-5,101	277	County roads and bridges; tax levies, use of proceeds. (1979) (County Road & Bridge)
68-706	275	Apportionment of costs; certain counties; special assessments; city benefits; bonds; tax levies. (1951) (County Roads)
68-709	269	Bond issues; tax levy; use of general and road funds; additional county levy; when road not constructed. (1983) (Special Road)
68-1103	271	Bridges and culverts on county roads; construction and repair; limitation; bonds, when; reconstruction; tax levies. (1998) (Bridge)
68-1135	273	Special bridge fund; tax levy, use of proceeds. (1985) (Special Bridge)
68-1138	***	Same; application by county; conditions; application of tax levy revenues; approval of loan or advance; warrants; use of moneys. (1975)
68-1227	225	Same; tax levy; issuance of warrants; interest, registration and redemption. (1947) (No-Fund Warrants)
68-1408	***	Same; issuance of bonds; tax levy. (1923)
68-1412	***	Joint contracts for bridge improvement in certain abutting counties; bonds; tax levy. (1935)
71-204	139	Tax levy authorization; determination of amount; budget. (1999) (Community College General)
71-501	039	Tax levy; authorization; purposes; conditions; protest; election; additional levy; renewal procedures; definition. (1986) (Capital Outlay)
71-617	001	Adult basic education; tax levy authorized, limitations, protest; fund, sources; expenses. (1980) (Adult Education)
72-526	***	Receiving district takes property in territory transferred; assumption of bond debt; tax levy. (1967) Prior Law: 72-7104
72-531	***	Same; judgements; tax levy, use of proceeds. (1979) Prior Law: 72-7107
72-1141	205	Judgments against school districts; tax levy, use of proceeds. (2003) (Judgments) Prior Law: 72-8209
72-1168	301	School district funds; temporary cash deficits; limited authority for issuance to temporary notes and tax levies. (1973) (Temporary Notes) Prior Law: 72-8203b
72-1179(c)	203	Special liability expense fund; uses of money. (2003) (Insurance)
72-1420	217	Libraries and library services tax levy, use of proceeds; increase in levy; petition; election. (2003) Prior Law: 72-1623a
72-2661	***	Teacher's retirement fund; assessments; tax levy, use of proceeds; gifts. (1979) Prior Law: 72-1726
72-2671	***	Employee's retirement fund, unified school district No. 500; assessments; member contributions picked up by board of education; tax levy, use of proceeds; gifts. (1987) Prior Law: 72-1759
72-2687	***	Retirement fund, certain cities; assessments; tax levy, use of proceeds; gifts. (1979) Prior Law: 72-1780

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
72-2695	***	Retirement fund for teachers and employees of certain cities; assessments; tax levy, use of proceeds; gifts. (1979) Prior Law: 72-1788
72-26,119	116	Same; supplemental retirement system; tax levy, use of proceeds. (1979) (School Retirement) Prior Law: 72-17,113
72-26,120	***	Same; annuities and obligations to retired members; tax levy, use of proceeds. (1979) Prior Law: 72-17,114
72-26,126	***	Same; residues; tax levy, use of proceeds; interest from investments. (1979) Prior Law: 72-17,120
72-3347	225	Same; no-fund warrants or tax levies to purchase textbooks. (1969) (No-Fund Warrants) Prior Law: 72-4142
74-32,259	001	Tax levy authorized; limitations; disposition of proceeds; adult education fund; protest petition. (1985) (Adult Education) USD Prior Law: 72-4523
72-5142	137	Same; ad valorem tax levy required; purposes; rate; disposition of proceeds. (2017) (General School)
72-5147	138	Same; ad valorem tax levy authorized for local option budget; disposition of proceeds. (2017) (General Fund (School)) (Supplemental)
72-5159	140	Same; cost-of-living weighting; ad valorem tax levy authorized; limitations; protest petition; disposition of proceeds. (2017) (Miscellaneous (School))
72-53,113	043	Capital outlay levy, use of proceeds; procedure; protest; petition and election; definitions. (2005) (Capital Outlay (Schools)) Prior Law: 72-8801
72-53,115	043	Capital outlay fund established. (1991) (Capital Outlay (Schools)) Prior Law: 72-8803
72-5457	021	General obligation bonds; purpose for issuance; when election required; contest of validity; limitations; temporary notes, tax levy, (1993) (Bond & Interest (Indebtedness)) Prior Law: 72-6761
73-401	169	Memorials by counties and cities; bonds (1951) (Memorials)
73-402	169	Same; petition and election; tax levy, use of proceeds. (1979) (Memorials)
73-404	169	Same; bond issue; tax levy. (1923) (Memorials)
73-406	169	Same; tax levy without issuance of bonds, use of proceeds. (1979) (Memorials)
73-407	171	Same; trustees; special fund for maintenance of memorial; tax levy, use of proceeds; lease of building. (1999) (Special Memorial Fund)
73-427	171	County memorials and monuments; tax levy, use of proceeds. (1979) (Special Memorial Fund)
73-436	***	Additional bonds for memorial building; tax levy for sinking fund; investment. (1977)
73-1102	***	Recreation facilities for soldiers; tax levy. (1979)
74-4920	113	Employer contributions; determination and payment; tax levies, use of proceeds; triennial report to legislature on participating service costs and rates of contribution; delinquent payments and interest, setoff against. (2017) (Kansas Public Employee Retirement System)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
74-4967	115	Employer contributions; determination and payment; tax levy, use of proceeds; employee benefits contribution fund. (2004) (Kansas Police & Fire)
74-5057	145	Loans to local governments for infrastructure improvement projects; sources of loan repayment revenue, disposition; bonded indebtedness limitation exemptions. (1990) (Infrastructure Improvement Projects)
72-2551	224	Same; finance; cash basis and budget laws applicable; tax levy authorized. (2007) (Library) (Library Board Appropriation)
75-6110	203	Liability of governmental entities for damages caused by employees acts or omissions; costs for defense of municipalities or its employees; special liability expense fund, establishment and maintenance; tax levy. (2003) (Special Liability Expense (Tort Claims)) (Except for school districts)
76-326a	143	Geological survey tax levy, use of proceeds. (1999) (Geological Survey)
76-3a07	***	Same; annual tax levy by city of Wichita after approval or proposition; use of proceeds; additional levy, when; bond and tax levy limitation laws inapplicable. (1963)
76-6b01	033	Annual tax levy for institutions of higher education; apportionment; proceeds to State Treasurer; disposition. (2003) (Building (Kansas Educational))
76-6b04	035	Tax levy for state institutions for caring for certain persons and children. (2003) (Building (State Institutional))
76-6b09	036	Tax levy for state correctional institutions; proceeds credited to correctional institutions building funds; use. (1990) (Building (Kansas Correctional))
76-6b11	142	Tax levy for state funds. (2003) (State General Fund)
79-1482	013	Statewide reappraisal of real property; tax levy to pay costs of reappraisal. (1990) (Reappraisal)
79-1808	289	Special fund to pay special assessments on real estate owned by taxing unit or municipality; tax levy, use of proceeds. (1979) (Special Assessments)
79-1945	135	Authority for counties to levy. (1999) (General)
79-1946	135	Board of County Commissioners to set levy annually for current expenses and payment on bonds issued under 12-1774; increase by certain counties. (1999) (General)
79-1950a	197	General and special improvement levies in lieu of bond issues in certain cities of first class. (1967) (Generals & Special Improvement)
79-1950b	199	Special improvement fund in cities of more than 200,000; tax levies; reimbursement; budget requirements. (1967) (Special Improvement)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
79-1962	133	Authority for townships to levy taxes. (1999) (Fire Protection)
	135	Governing body of any township is authorized and empowered to levy taxes for the general fund and other township purposes. Taxes for road & noxious weed purposes shall be levied only on property located outside of incorporated cities. (1999) (General)
	217	(Library Maintenance)
	251	(Parks & Cemeteries)
	259	(Prairie Dog (Personal & Real Estate))
79-2005b	225	Taxes paid under protest; disorganization of taxing district; no-fund warrants; tax levies (1971) (No-Fund Warrants)
79-2938	225	No-fund warrants for shortages in revenue, when; procedure; limitation of amount; notice and hearing; protests; tax levy to pay. (2014) (No-Fund Warrants)
79-2939	225	No-fund warrants for emergencies, when; procedure; limitation of amount; notice and hearing; protests; tax levy to pay. (2014) (No-Fund Warrants)
79-2941	225	Warrants for emergencies, when; procedure; limitation of amount; notice and hearing. (2014) (No-Fund Warrants)
79-2942	225	Same; tax levy to pay. (1941) (No-Fund Warrants)
79-2951	225	No-fund warrants for emergencies in certain cities of second class, when; procedure; limitation of amount; notice and hearing; protests; tax levy to pay. (2014) (No-Fund Warrants)
79-4001	221	General improvements for library purposes; tax levy, use of proceeds; election required. (1979) (Library Special Improvement)
80-115	027	Tax levies for special fund for township hall; use of moneys. (1999) Limitation removed. (Building)
80-119	225	Same; tax levies to pay warrants; issuance, registration, redemption and form of warrants. (2014) Limitation removes. (No-Fund Warrants)
80-808	225	Carnegie Libraries; warrants for repair and reconstruction. (2014) (No-Fund Warrants)
80-903	251	Tax levies for bonds and interest and for expense and improvements. (1999) Limitation removed. (Parks & Cemeteries)
80-907	045	Same; tax levy for sinking fund; limitation. (1923) (Cemetery)
80-908	055	Same; cooperation by cities of second or third classes; petition; ordinance; tax levy. (1923) (Joint Cemeteries)
	233	(Joint Parks)
80-919	027	Same; election; site; erection; tax levy, limitation. (1923) (Building)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
80-923	055	Board of trustees of joint township parks or cemeteries; tax levies. (1937) (Joint Cemeteries)
	233	(Joint Parks)
80-932	051	Tax levy for care and maintenance of certain cemeteries. (1999) Limitation removed. (Cemetery Maintenance)
	045	(Cemetery)
80-938	051	Tax levy for care and maintenance of certain cemeteries; election upon petition. (1975) (Cemetery Maintenance)
80-939	247	Recreational facilities; election; tax levies. (1975) (Recreation)
80-1103	***	Same; tax levy to pay floating indebtedness, limitation; warrants. (2008)
80-1203	257	Same; report of expense to County Commissioners; tax levy. (1923) (Prairie Dog (Real Estate Only))
80-1413	269	Tax levies for funds to improve township roads; election. (1980) (Special Road)
80-1413a	***	Validation of election to levy tax; Monmouth township, Shawnee county. (1983)
80-1413b	***	Same; Rossville township, Shawnee County. (1983)
80-1413c	***	Same; Mission township, Shawnee County. (1983)
80-1417	***	Joint township hall by certain townships and cities of third class; petition to city; contract; tax levies. (1999) Limitation removed.
80-1429	***	Tax levy for flood control in certain townships; election. (1978)
80-1503	133	Fire departments maintained with counties; tax levies, use of proceeds; election, when. (1999) Limitation removed. (Fire Protection)
80-1509	133	Same; tax levies. (1999) Limitation removed. (Fire Protection)
80-1514b	225	Same; issuance of bonds and no-fund warrants. (1979) (No-Fund Warrants)
80-1520	133	Fire districts in certain townships; tax levies for operation and maintenance; notice of increased levy; petition, election. (1973) (Fire Protection)
80-1522	131	Purchase of fire-fighting apparatus by certain townships; resolution; bonds; election; tax levies. (1953) (Special Law Enforcement, Ambulance and/or Fire Fighting Equipment)
80-1533	133	Same; tax levies. (1959) (Fire Protection)
80-1535	131	Townships and cities of third class in certain counties authorized to purchase fire truck and equipment; garage; no-fund warrants; tax levies. (1961) (Special Law Enforcement, Ambulance and/or Fire Fighting Equipment)
	225	(No-Fund Warrants)
80-1537	133	Same; tax levies; aggregate levy limitations inapplicable. (1999) Limitation removed. (Fire Protection)
80-1546	133	Tax levies; limitation; use of proceeds; protest and election, when. (1986) (Fire Protection)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
80-1551	***	Same; tax levy for payment of outstanding indebtedness; duty of County Clerk. (1967)
80-1553	***	Same; certain tax levies prohibited; powers and duties of consolidated district. (1967)
80-1554	***	Territory of township becoming part of two or more districts; transfer of unexpected balance from tax levy. (1968)
80-1605	***	Contracts to supply water; tax levies for rental of fire hydrants and water. (1941)
80-1608	***	Tax levies for principal and interest on bonds where deficiency in revenue; limitation on bonds outstanding; provisions governing township where state institution located. (1958)
80-1806	***	Tax levy to pay township or townships of urban class share of registration and election expense. (1999) Limitation removed.
80-1903	133	Fire department; tax levies; use of proceeds. (1999) Limitation removed. (Fire Protection)
80-1909	027	Bonds for buildings and equipment; election; tax levy limitations not to apply, when; election expenses. (1999) Limitation removed. (Building)
	131	(Special Law Enforcement, Ambulance and/or Fire Fighting Equipment)
80-1910	***	Bond issues; tax levies authorized. (1978)
80-1912	***	Purchase of firefighting equipment and housing thereof; tax warrants; petition; tax levies. (1970)
80-1916	133	Same; creation and operation of fire department; tax levies. (1999) Limitation removed. (Fire Protection)
80-1918a	133	Township fire department in counties over 175,000 and assessed valuation not more than \$225,000,000; tax levy for fire department buildings and facilities; election. (1971) (Fire Protection)
80-1920	***	Fire departments in townships in certain counties; creation; procedure; warrants for equipment and facilities; tax levies. (2014) Limitation removed.
80-1921	133	Same, operation and maintenance; tax levies for additional equipment in certain townships; petition; election. (2004) Limitation removed. (Fire Protection)
80-1924	***	Same; tax levies. (1999) Limitation removed.
80-2007	***	Appraisers to determine value for assessment; complaints; notice and hearing; notice of amount levied; limitation of action. (1941)
80-2012	***	Lateral sewer districts; petition or resolution; election; tax levies and special assessments; bonds. (1953)
80-2021	***	Annual tax levies; transfer of unexpected funds, when. (2004) Limitation removed.
80-2022	***	Territory taken into city; bond liability; operation of sewage disposal plant in territory annexed. (1957)
80-2026	***	Completion of certain improvement projects after territory taken into city; bonds; tax levies. (1957)

## Statutory Authority Laws

(Not all Inclusive)

<b><u>K.S.A.</u></b>	<b><u>SAC</u></b>	<b><u>Description</u></b>
80-2028	***	Same; finding of inadequacy; notice; issuance of bonds; election, when; limitations; tax levies. (1975)
80-2029	***	Same; general obligation bonds; special assessments revenue bonds; conditions. (1961)
80-2201	263	Acquisition of land for disposal of refuse in certain townships over 7,500; tax levies; garbage and trash fund. (1999) Limitation removed. (Garbage & Trash)
80-2204	263	Disposal of garbage, rubbish and trash by certain townships; eminent domain; bonds; tax levies; agreements. (1999) Limitation removed. (Garbage & Trash)
80-2205	263	Operation of solid waste disposal sit by certain townships; tax levy; solid waste disposal fund; protest petition; election; when. (1978) (Refuse)
80-2505	***	Same; transfer of hospital, property and funds to district. (1984) (Transfer fund)
80-2513	026	Same; bonds; election; use of proceeds; debt limitation. (1984) (Hospital Building Fund)
80-2516	187	Same; levy for hospital; limit; increase in levy; election required; distribution of tax revenue. (1984) (Hospital)
80-2518	***	Hospital districts; hospital moneys; gifts and other donation; investment of moneys; financial records; transfer of moneys or property to not-for-profit corporation. (2011) (d) transfer fund
80-2519	225	Same; no-fund warrants; procedure; election; limitation. (1984) (No-Fund Warrants)
82a-308	351	Same; expenses and damages; tax levy, use of proceeds. (1999) (Stream Maintenance)
82a-1425	353	Weather modification programs; tax levy, use of proceeds; protest petition and election. (1995) (Weather Modification)

## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
*3-digit numeric*

**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

### ***Adult Education***

001	ADULT ED	Adult Education (71-617; 74-32,259 – Prior Law: 72-4523)
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### ***Airport***

003	AIRPORT	Airport (3-113; 3-113a; 3-114; 3-307; 3-310; 3-316)
005	AIRPT SPEC	Airport (Special) (3-121)
007	AIRPT AUTH	Airport Authority (27-322; 27-333)

### ***Ambulance***

009	AMBULANCE	Ambulance Service (65-6113)
010	AMBULANCE DIST	Ambulance District (65-6118)

### ***Appraiser***

011	CO APPR C	County Appraiser (Appraiser Cost) (19-436)
013	REAPPRSL	Reappraisal (79-1482)

### ***Arts Program***

015	ARTS PROGR	Arts Program (19-26,100)
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### ***Bank***

019	DPS BNK FL	Depository Bank Failure (19-2635; 19-2636)
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### ***Bonds***

021	BOND/INTRS	Bond & Interest (Indebtedness) (10-113; 10-119; 12-2706; 12-2719; 12-3402; 13-1024b; 19-2637; 19-2801; 19-2818; 19-2823; 19-2838; 19-2845; 19-2874; 19-3508; 24-621; 27-323(a); 27-334; 72-5457 – Prior Law: 72-6761)
023	BND/INT SP	Bond & Interest (Special) (2-1907b; 2-2007; 12-1303; 12-1774; 12-1775; 14-602; 14-6,110; 15-914; 15-915; 19-241; 19-15,123; 19-15,125; 19-2803; 19-3622; 19-3903; 19-3905; 48-305; 48-309)
025	MU UNIV BD	Municipal University Bonds (13-13a23)
026	HOSP BD	Hospital Bldg. Bonds (14-6,108; 80-2513)

## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
*3-digit numeric*

**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

### ***Building***

027	BUILDING	Building (19-1561; 19-1572c; 19-1573; 19-1574; 19-1579; 19-15, 123; 19-15, 124; 19-15,142; 80-115; 80-919; 80-1909)
029	BLDG SPECL	Building (Special) (12-1737; 19-15,116; 19-15,125)
031	BLDG C I R	Building (Capital Improvement Reserve) (12-1,118; 19-119; 19-120)
033	BLDG KS ED	Building (Kansas Educational) (76-6b01)
035	BLDG STINS	Building (State Institutional) (76-6b04)
036	BLDG COR	Building (Kansas Correctional) (76-6b09)
037	BLDG MN HL	Building & Facilities Mental Health (19-4004)
038	COMM BLDG	Community Building (District) (15-11b10; 15-11b11; 15-11b12)

### ***Capital Outlay***

039	CAPTL OUTL	Capital Outlay (3-317; 71-501)
041	CAP IMP RS	Capital Improvement Reserve (12-1,118)
043	CAP OUT SC	Capital Outlay (Schools) (72-53,113 – Prior Law: 72-8801; 72-53,115 – Prior Law: 72-8803)

### ***Cemetery***

045	CEMETERY	Cemetery (12-1403; 12-1405; 15-1015; 80-907; 80-932)
047	CEMTY LAND	Cemetery Land (12-1407; 14-1007b; 17-1355)
049	CEMTY IMP	Cemetery Improvement (12-1414; 17-1355)
051	CEMT MAINT	Cemetery Maintenance (14-1052; 17-1330; 17-1344; 17-1365; 17-1369; 17-1370; 19-3105; 80-932; 80-938)
053	CEMTY ABND	Cemetery Abandoned (19-3106; 19-3107)
055	JOINT CEMT	Joint Cemeteries (15-1017; 15-1019; 80-908; 80-923)
059	CEMTY ROAD	Cemetery Road (17-1336)

### ***Child Care***

061	SP CHIC C	Special Child Care Center (12-4801; 12-4802)
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## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
*3-digit numeric*

**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

***Conservation***

063	SOIL CONSERVATION	Soil Conservation (District or co. general) (2-1907b)
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***District Court***

065	DIST COURT	District Court (20-158; 20-349)
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***Drainage – Storm***

067	STORM DRNG	Storm Drainage (13-10,130; 13-10,131; 13-10,132; 19-27,133, 24-108; 24-132)
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***Drainage***

068	DRNG	Drainage (district) (24-108; 24-132; 24-407; 24-168; 24-618; 24-634)
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***Economic Development***

069	ECONIC DEV	Economic Development (19-4102)
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***Elderly***

071	SV PRG ELD	Service program for the Elderly (12-1680)
073	HOME AGED	Home for the Aged (12-4901; 19-2106; 19-2106b; 19-2106e; 19-2107; 19-2122)
075	HA MNT RPR	Home for the Aged (Maintenance & Repair) (12-4906; 19-2106a)

***Election***

079	EL EXP/COM	Election Expense (Election Commission) (19-3435a)
081	EL EX WO/C	Election Expense (County without Election Commission) (Direct/Indirect) (25-120)
083	EL EX DIR	Election Expense (Direct) (25-2201a)
085	VOTG MACHS	Voting Machines (25-4407)

## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
*3-digit numeric*

**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

***Emergency***

087	EMERGY EXP	Emergency Expense (19-236)
089	CIVIL DFNS	Civil Defense (19-236a)
091	FLOOD CNTR	Flood Control (12-646a; 14-713; 19-3305; 19-3307)
093	FLD DMG RP	Flood Damage Repair (13-10,141; 13-10,142)
095	EMG MED SR	Emergency Medical Service (65-6113; 65-6115)
096	EMGMEDSRRS	Emergency Medical Service Reserve (12-110d)

***Employee Benefits***

097	EMP BNF CN	Employee Benefit Contribution (12-16,102)
098	EMP BNF	Employee Benefit Contr. (Library) (12-16,102)
099	CITY PENSN	City Pension (13-14,100)
101	CI RETR SY	City Retirement System (13-14,107)
103	PL FIR PNS	Police and Fire Pension (13-14a02; 13-14a05)
105	POL FI PNS	Police and Fire Pension (14-10a02; 14-10a05)
107	SOCL SECR	Social Security (40-2305)
109	WRKRS CMPN	Worker's Compensation (44-505c)
111	UEMP INS B	Unemployment Insurance Benefit (44-710e)
113	KPERS	Kansas Public Employee Retirement System (74-4920)
115	KS PL FIRE	Kansas Police & Fire (74-4967)
116	SCH RETIRE	School Retirement (72-26,119 – Prior Law: 72-17,113)

***Extension***

117	CO EXTN CN	County Extension Council (2-610; 2-620; 2-625)
118	JT CO EXTN	Joint County Extension (2-623)

## Taxing District Funds

(Codes for statistical abstract reporting)

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Authority Code**  
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**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

### *Fair*

119	SPECL FAIR	Special Fair (2-129)
121	CO FRE FAIR	County Free Fair (Brown County second & third-Class Cities & Certain Other Counties) (2-129c; 2-129e; 2-129g; 2-129i; 2-142)
123	FAIR BLDGS	Fair Buildings (2-131a; 2-131b; 2-131c; 2-131d)
125	CO FREE FR	County Free Fair (2-132)
127	FAIR BLDGS	Fair Buildings (2-145a)
129	FAIR PREMS	Fair Premiums (2-301; 19-1561b)
130	FAIR	Fair (Shawnee County) (2-162)

### *Fire*

131	SP LEAFF E	Special Law Enforcement, Ambulance and/or Fire Fighting Equipment (12-110b; 80-1522; 80-1535; 80-1909)
133	FIRE PROTN	Fire Protection (19-2717; 19-2765; 19-3601b; 19-3610; 19-3612d; 19-3612e; 19-3622; 19-3626; 19-3629; 31-303; 79-1962; 80-1503; 80-1509; 80-1520; 80-1533; 80-1537; 80-1546; 80-1903; 80-1916; 80-1918a; 80-1921; 80-1533)

### *General*

135	GENERAL	General (All districts with authority to levy could have General Fund) (10-1116a(b); 12-101a; 24-1219; 79-1945; 79-1946; 79-1962)
137	GENRL SCHL	General (Schools) (72-5142)
138	GENRL SUPP	General Fund (School) Supplemental (10-1116a(b); 72-5147)
139	GENRL CC	Community College General (71-204)
140	GENRL COST	Cost of Living Fund (weighting) 72-5159 (2017)
141	GENRL MU	Municipal Universities General (13-13a18)
142	GENRL ST	General Fund (State) (76-6b11)

### *Geological Survey*

143	GEOGL SUR	Geological Survey (76-326a)
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## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
*3-digit numeric*

**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

### *Golf Course (County)*

144	CAPTL IMP	Capital Improvements (19-27,156)
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### *Governmental Infrastructure Project Loans*

145	INFA IMP	Infrastructure Improvement Projects (74-5057)
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### *Health*

149	SER PHY HP	Service for Physically Handicapped (19-2698)
151	MNTL RETRD	Mental Retardation (19-4004; 19-4007; 19-4011)
153	CO HLTH PU	County Health (Public) (65-204)
155	HLTH & SAN	Health and Sanitation (65-208)
157	SP MN HL C	Special Mental Health Clinic (65-211; 65-212)
159	MNTL HLTH	Mental Health (19-4007; 19-4011; 65-215)
161	SP ALC/DRG	Special Alcohol & Drug Program (65-4060)
163	MULTI CO H	Multi-County Health (65-205)

### *Historical*

165	HISTR L SOC	Historical Society (12-1661; 19-2651)
167	HISTR L MUS	Historical Museum (12-1684; 12-1688)
169	MEMORIALS	Memorials (73-401; 73-402; 73-404; 73-406)
171	SP MMRL FD	Special Memorial Fund (73-407; 73-427)

### *Home*

173	PARENTL HM	Parental Home (38-507)
174	COUNTY HOME	County Home (39-714)
175	JUVNLE FRM	Juvenile Farm (38-513)
177	JVFR/DTH	Juvenile Farm/Detention Home (38-504; 38-523; 38-533)
179	PD/JHS/YC	Parental Detention or Juvenile Homes, Schools or Youth Centers (38-537)
181	YOUTH CMP/H	Youth Camp or Home (38-546)
182	YOUTH CAMPH SPECIAL	Youth Camp or Home Special Fund (38-548)

## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
*3-digit numeric*

**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

### ***Home Rule***

183	HOME RULE	County Home Rule (19-101; 19-101a (9); 19-101d)
185	HOME RUL	City Home Rule (KS Const., Art. 12, Sec. 5; 12-137)

### ***Hospital***

187	HOSPITAL	Hospital (12-183, city; 13-14b12, 1 <sup>st</sup> class city; 14-696, 2 <sup>nd</sup> class city; 80-2516)
189	HSP MT/IMP	Hospital Maintenance & Improvement (14-640d; 19-4606)
191	CO HOSPTL	County Hospital (19-4601, definitions-levy setting fund is 19-4606)
193	CO HOSPITAL	County Hospital (39-416)

### ***Improvement***

195	SPL IMPRMT	Special Improvement (12-6a13; 12-17,103; 13-10,140)
197	GEN/SP IMP	Generals & Special Improvement (79-1950a)
199	SPCL IMPR	Special Improvement (79-1950b)
200	IMPR DISTRICT	Improvement District (19-2765; 19-2786i)

### ***Industry***

201	INDSTRL	Industrial Development Fund (12-1617h; 12-1617i; 19-3817)
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### ***Insurance***

203	SP LIAB EX	Special Liability Expense (Tort Claims) (75-6110) (Except for schools) (72-1179(c)) (Schools only)
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### ***Irrigation***

380	IRRIGATION DIST	Irrigation District (42-365; 42-377)
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### ***Judgments***

205	JUDGMENTS	Judgments (72-1141 – Prior Law: 72-8209)
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## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
*3-digit numeric*

**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

### ***Law Enforcement***

207	SP LAW ENF	Special Law Enforcement (12-110b; 12-11a01; 12-11a02)
209	SP LAW EN	Special Law Enforcement (12-11a09)
211	SP LAW E	Special Law Enforcement (12-11a03)
213	SP LAW ENF	Consolidated Law Enforcement (19-4421; 19-4442; 19-4443; 19-4485)
215	POLICE	Police (19-807d; 19-2765; 19-2786h)

### ***Library***

217	LIBR MAINT	Library Maintenance (12-1215; 12-1216; 12-1220; 12-1234; 12-1237; 12-1247; 12-1267; 12-1276; 72-1420; 79-1962)
219	LIB SP BLD	Library Special Building (12-1257)
221	LIB SP IMP	Library Special Improvement (79-4001)
222	CONTR LIBR	Contract for Library Service (12-1230)
223	LIBR BLDG	Library Building (12-1254; 12-1259; 12-1270)
224	LIBR BD AP	Library Board Appropriation (75-2551)

### ***Neighborhood Revitalization***

401	NGHBHD REVIT	Neighborhood Revitalization (12-17,118(d))
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### ***No-Fund Warrants***

225	NO-FND-WAR	No-Fund Warrants (2-131e; 12-110a; 12-6a17; 12-1667; 12-3206; 12-3805; 15-113; 17-1374; 19-1583; 19-15,101; 19-15,103; 19-15,106; 19-3505a; 19-3533; 19-2653; 19-4420; 19-4442; 19-4626; 20-626; 24-133; 24-665; 24-1219; 68-1227; 72-3347 – Prior Law:72-4142; 17-1374; 79-2005b; 79-2938; 79-2939; 79-2941; 79-2942; 79-2951; 80-119; 80-808; 80-1514b; 80-1535; 80-2519)
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## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
*3-digit numeric*

**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

### ***Parks & Recreation***

229	PARK MAINT	Park Maintenance (14-538; 19-2876)
231	PARK RD MT	Park Road Maintenance (15-913)
233	JOINT PRKS	Joint Parks (80-908; 80-923)
235	GOLF COURS	Golf Course (19-27,156)
237	PARKS/RECR	Parks & Recreation (12-1932; 19-2801; 19-2871; 19-2871a)
239	C LK/PK IM	City Lake & Park Improvements (19-2833a)
241	YU CN/RC G	Youth Center & Recreation Grounds (19-3901; 19-3903)
243	YUTH SR BU	Youth Service Bureau (19-3905_)
245	P YU RES F	Public Youth Residential Facilities (38-554; 38-555)
247	RECREATION (Benefits)	Recreation (12-1927; 12-1928; 12-1933; 80-9390)
251	PKS & CEMT	Parks & Cemeteries (79-1962; 80-903)
253	CO LK REC	County Lake and Recreational rounds (19-2803e)
254	CO BRD OF PK COMM	County Board of Park Commissioners (19-2855)

### ***Parking***

255	PRKG FUNDS	Parking Funds (13-1379)
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### ***Prairie Dog***

257	PRAIRIE DG	Prairie Dog (Real Estate only) (80-1203)
259	PRAIRIE DO	Prairie Dog (Personal & Real Estate) (79-1962)

### ***Refuse***

261	REFUSE SER	Refuse Service (12-2104)
263	GARB/TRASH	Garbage & Trash (65-3410; 80-2201; 80-2204; 80-2205)

## Taxing District Funds

(Codes for statistical abstract reporting)

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**Fund Name**  
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**Fund Name & K.S.A.**

***Road***

265	SP RD/BRDG	Special Road & Bridge (68-151n; 68-559a)
267	RR HWY SYS	Rural Highway System (68-596)
269	SP ROAD	Special Road (68-709; 80-1413)
271	BRIDGE	Bridge (68-1103)
273	SP BRIDGE	Special Bridge (68-1135)
275	CNTY ROADS	County Roads (68-5,100; 68-706)
277	CO RD/BRDG	County Road & Bridge (68-151g; 68-5,101)
279	HWY CON LK	Highway Connecting Links (68-582)
281	ROAD	Road (68-518c)

***Salary***

283	SALARY	Salary (28-716)
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***Sewage***

285	SEWAGE DST	Sewage Disposal (12-630a; 12-631; 12-631i; 12-631x; 13-1018j; 19-27a09 (sewer district, service charge))
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***Soil***

287	SOIL DRFTG	Soil Drifting (2-2007)
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***Special Assessments***

289	SPEC ASSMT	Special Assessments (12-6a10; 79-1808)
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***Special Liability – See Insurance***

***Special Services***

291	SPCL SERVC	Special Services (12-1674)
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***Street***

293	SPCL LGHTG	Special Lighting (14-535; 19-2717)
295	STR LIGHTG	Street Lighting (15-712)
297	ST RPR/MNT	Street Repair & Maintenance (15-733)

## Taxing District Funds

(Codes for statistical abstract reporting)

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**Fund Name**  
*10-digit alpha*

**Fund Name & K.S.A.**

### ***Tax Increment Financing***

299	TAX INC FI	Tax Increment Financing (12-1775; 12-5250c)
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### ***Temporary Notes***

301	TMPRY NOTE	Temporary Notes (12-1665; 12-1667; 72-1168 – Prior Law: 72-8203b)
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### ***Third Class Cities Paying Township Levies***

(Statute quoted reflects authority for township levies to be paid by third class cities. Refer to proper code for statute authorizing fund levy.)

303	TWP AMBUL	Township Ambulance (15-104)
305	TWP BD/INT	Township Bond & Interest (15-104)
307	TWP BLDG	Township Building (15-104)
309	TWP CEMTRY	Township Cemetery (15-104)
311	TWP EMP BF	Township Employee Benefit (15-104)
312	TWP EMP L	Township Employee Benefit Library (12-16,102)
313	TWP FIRE P	Township Fire Protection (15-104)
315	TWP GENRL	Township General (15-104)
317	TWP HOSPTL	Township Hospital (15-104)
319	TWP INSUR	Township Insurance (15-104)
321	TWP LIBLTY	Township Liability (15-104)
323	TWP LIBRY	Township Library (15-104)
327	TWP PARK	Township Park (15-104)
329	TWP SOC S	Township Social Security (15-104)

### ***Transportation***

331	MTRP TRANS	Metropolitan Transit Authority (12-2814)
333	KC TRANSPR	Kansas City Area Transportation (Kansas & Missouri) (12-2535)
335	PU TRANSPT	Public Transportation (Transit Systems) (12-803b; 13-3101; 13-3108)

### ***Utility Service***

343	UTILITY SR	Utility Service Cost (10-1116a; 12-6a17)
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## Taxing District Funds

(Codes for statistical abstract reporting)

**Statutory  
Authority Code**  
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**Fund Name**  
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**Fund Name & K.S.A.**

***Vocational Education***

347	INTERLOCAL	Interlocal Cooperation (WSU Program Development (12-2907))
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***Water***

349	DRNGE MT/R	Drainage Maintenance & Repair (24-121; 24-302; 24-407; 24-512)
351	STREAM MNT	Stream Maintenance (82a-308)
353	WATER MODF	Weather Modification (82a-1425)
354	WATER DISTM	Water District Maintenance (19-3541)

***Watershed***

365	WATERSHED	Watershed (24-1208; 24-1219)
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***Weed***

355	NOXUS WEED	Noxious Weed Eradication (2-1318)
357	CHEM DEF	Chemicals Deficiency (2-1318)

# **Appendix F**

~ Land Base Classification Standards (LBCS)

Function Codes

Classification Class Codes

and Assessment Codes

## Land Base Classification Standards

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LBCS Function Code	Description
1100	Private household dwelling (nec)
1101	Single-family residence (detached)
1102	Duplex
1103	Triplex
1104	Quadraplex
1105	Townhouse unit
1120	Multiple dwelling parcel
1150	Apartment unit (single-family)
1155	Residential common area & support facilities
1156	Townhouse owners association common area
1160	Manufactured home site
1161	Manufactured home site in a park or community
1165	Manufactured home park
1170	Garden apartment complex (1-3 stories)
1171	Federally subsidized apartment complex
1172	Low-rise (walk-up) apartment
1175	Mid-rise apartment (4-7 stories)
1176	High-rise apartment (8+ stories)
1179	Single room occupancy housing (converted motel, hotel)
1180	Dwelling converted to apartments
1190	Temporary residential use (tent, travel trailer, portable shelter)
1199	Accessory residential support use (garage, shed)
1200	Housing services for the elderly
1210	Retirement housing
1220	Congregate living facility
1230	Assisted-living facility
1240	Life care of continuing care services
1250	Skilled-nursing services
1300	Hotels/motels/other accommodation services (nec)
1310	Bed and breakfast inn
1320	Rooming and boarding house
1330	Hotel/motel
1331	Hotel/motel with restaurant
1332	Hotel – high-rise (5+ stories)
1340	Casino hotel
1342	Resort/Dude Ranch
1344	Health Spa
2000	General sales or services (not elsewhere classified)
2100	Retail sales or service

## Land Base Classification Standards

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LBCS Function Code	Description
2101	Downtown row store
2102	Retail store
2103	Retail unit (within a structure)
2104	Convenience retail center
2105	Strip store center
2106	Neighborhood shopping center
2107	Community shopping center
2108	Regional shopping center
2109	Super regional shopping center
2110	Automotive sales or service establishment
2111	Automobile/light truck/RV dealership
2112	Mobile home/manufactured housing dealership
2113	Motorcycle/ATV dealer
2114	Boat/marine craft dealer
2115	Auto parts store
2116	Auto service station (full service with garage bays)
2117	Self-service gas station (may have convenience food mart)
2118	Car lot/used car dealership
2120	Heavy consumer goods sales or service
2121	Furniture/home furnishings center
2122	Hardware/home improvement center
2123	Lawn and garden supply/feed store
2124	Department store/warehouse club/superstore
2125	Big Box Store (electronics/appliances)
2126	Lumberyard/building materials store
2127	Heating & plumbing equipment supplier
2128	Discount store
2130	Durable consumer goods sales and services
2131	Computers & software
2132	Camera & photographic supplies
2133	Clothing/jewelry/luggage/shoes, etc.
2134	Sporting goods/toys/hobbies/musical instruments
2135	Books/magazines/music/stationary
2140	Consumer goods/general retail store
2141	Florist
2142	Art dealers/art supplies/ sales & service
2143	Tobacco or tobacconist
2144	Mail order/direct selling
2145	Flea market/antique mall

## Land Base Classification Standards

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LBCS Function Code	Description
2150	Grocery/food/beverage/dairy, etc.
2151	Grocery store/supermarket
2152	Convenience store
2153	Specialty food/health food store
2154	Fruit and vegetable market
2155	Beer/wine/liquor store
2160	Health and personal care
2161	Pharmacy/drug store
2162	Cosmetic/beauty supply store
2163	Optical shop
2170	Automotive specialized services
2171	Automatic car wash
2172	Self-service car wash
2173	Auto detailing (delete)
2174	Automobile service center
2175	Service garage/paint shop/detailing
2176	Quick lube shop
2180	Specialized Retail Center
2181	Fashion/specialty shopping center (high-end, fashion-oriented stores)
2182	Power center (category-dominated anchors with few small tenants)
2183	Theme or festival shopping center (leisure, tourist-oriented, restaurants)
2184	Outlet or discount shopping center (manufacturer outlet stores)
2200	Finance and insurance offices (nec)
2210	Bank/savings institution
2211	Branch bank (drive up facility)
2212	Bank/ATM kiosk or remote facility
2220	Credit and finance institution
2230	Investment banking/securities/brokerage house
2240	Insurance-related establishment
2250	Fund/trust/or other financial establishment
2300	Property rental/leasing (nec)
2310	Real estate services
2320	Property management services
2321	Mini-storage warehouse/self-storage
2322	Rental housing-related
2325	Automobile parking uncovered (lot)
2326	Automobile parking covered (garage)
2330	Rental and leasing
2331	Car rental agency

## Land Base Classification Standards

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LBCS Function Code	Description
2332	Tractor/heavy trucks/trailer, dealership/leasing
2333	Recreational goods rental
2334	Leasing commercial/industrial machinery and equipment
2335	Consumer goods rental
2336	Intellectual property rental (video, music, software, etc.)
2400	Business/professional/scientific/and technical services
2401	General office buildings (1-4 stories)
2402	General office building (5+ stories)
2403	Strip office center
2404	Office unit (Condo)
2405	Office/retail common area and facilities
2410	Professional services
2411	Legal services
2412	Accounting/tax/bookkeeping/payroll services
2413	Architectural/engineering and related services
2414	Graphic/industrial/interior design services
2415	Consulting services (management, environmental, etc.)
2416	Research & development services (Scientific, etc.)
2417	Advertising/media/photography service
2418	Veterinary office/clinic
2420	Administrative services
2421	Office and administrative services
2422	Facilities support services
2423	Employment agency
2424	Business support services
2425	Collection agency
2430	Travel arrangement and reservation services
2440	Investigation and security services
2450	Services to buildings and dwellings
2451	Extermination/pest control
2452	Janitorial
2453	Landscaping
2454	Carpet/upholstery cleaning
2455	Packing/crating/convention & trade show services
2500	Food services
2510	Full-service restaurant
2520	Cafeteria/limited service restaurant
2521	Drive-in restaurant
2522	Fast food restaurant

## Land Base Classification Standards

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LBCS Function Code	Description
2530	Snack/nonalcoholic bar
2540	Bar/tavern/lounge
2541	Night club/dinner theater
2550	Mobile food service
2560	Caterer/Commissary
2570	Food service contractor
2580	Vending machine operator
2600	Personal services establishment
2610	Salon/shop/store
2640	Wedding chapel
2650	Parking lot (uncovered)
2660	Parking garage (covered)
2670	Laundromat
2672	Industrial/Institutional laundry
2700	Pet and animal sales or service (except veterinary)
2710	Pet supply store
2720	Animal & pet services
2721	Animal shelter/pound
2722	Kennel/boarding services
2723	Grooming and training
2800	Retail/office/apartment combination
3000	Manufacturing and wholesale trade
3100	Food/textiles/related products
3110	Food and beverage mfg.
3111	Meat products mfg.
3112	Dairy products mfg.
3113	Grain milling products mfg.
3114	Bakery products mfg.
3115	Beverage products mfg.
3120	Tobacco products mfg.
3130	Textile (mill products) mfg.
3131	Clothing mfg.
3140	Leather and allied products mfg.
3200	Wood/paper/printing products
3210	Wood products mfg.
3215	Sawmill
3216	Millwork/veneer/plywood mfg.
3220	Paper and printing materials
3221	Paper manufacturing

## Land Base Classification Standards

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LBCS Function Code	Description
3222	Paperboard/cardboard/box mfg.
3230	Furniture mfg.
3300	Chemicals/metals/machinery/electronics manufacturing
3310	Petroleum and coal products
3311	Petroleum refining
3312	Paving and roofing materials mfg.
3320	Chemicals/plastics/rubber products
3321	Rubber products mfg.
3322	Paint/varnish/liquor mfg.
3323	Drug/Pharmaceutical mfg.
3324	Plastic mfg.
3325	Industrial chemical mfg.
3330	Nonmetallic mineral products
3331	Flat glass mfg.
3332	Glass and glassware products mfg.
3333	Cement mfg.
3334	Gypsum/plaster/concrete products mfg.
3335	Cut stone an stone products mfg.
3340	Primary metal mfg.
3341	Steel and iron foundries
3342	Steel fabrication
3350	Machinery mfg.
3351	Automobile/truck manufacturing
3352	Aircraft manufacturing
3353	Instrument/high-technology manufacturing
3360	Electrical equipment/appliance/components manufacturing
3370	Heavy transportation equipment mfg. (railroad, pipeline)
3400	Miscellaneous manufacturing
3410	Jewelry & silverware
3420	Dolls/toys/games/musical instruments
3430	Office supplies/ink/etc.
3440	Signs
3500	Wholesale trade establishment
3510	Durable goods establishment
3519	Salvage Yard/recycle center
3520	Nondurable goods
3600	Warehouse and storage services
3610	Warehouse distribution/storage facility
3620	Warehouse-office strip/complex

## Land Base Classification Standards

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LBCS Function Code	Description
3630	Warehouse-retail combination
3640	Warehouse-office combination
3660	Cold storage warehouse
3670	Transit warehouse/truck terminal
4000	Transportation/communication/information/utilities
4100	Transportation services
4110	Air transportation
4111	Air passenger transportation
4112	Air freight transportation
4113	Airport and support facilities
4114	Aircraft and accessories
4115	Other air transportation (sailplane, blimp, balloon, etc.)
4120	Rail transportation
4121	Rail passenger transportation
4122	Rail freight transportation
4123	Rail transportation support operation
4130	Road/ground transportation/transit transportation
4131	Local transit systems-mixed mode
4132	Local transit systems-computer rail
4133	Local transit systems-bus/special needs/other motor vehicles
4134	Interurban/charter bus & similar operations
4135	School & employee bus transportation
4136	Special purpose transit transportation (including scenic, sightseeing, etc.)
4137	Taxi/limousine service
4138	Towing/other road and ground services
4139	Private street/road
4140	Truck and freight transportation services
4141	General freight trucking: local
4142	General freight trucking: long-distance
4143	Freight trucking: specialized (used household and office goods)
4144	Freight trucking: specialized (except used goods)
4150	Marine and water transportation
4151	Marine passenger transportation
4152	Marine/barge freight transportation
4153	Marine port & harbor operations
4154	Marine cargo handling/dry dock service
4155	Marine navigational & other services
4160	Courier and messenger services
4170	Postal services

## Land Base Classification Standards

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LBCS Function Code	Description
4180	Pipeline transportation
4200	Communications & information
4210	Publishing
4211	Newspaper/books/periodicals, etc.
4212	Software publisher
4213	Periodical publishing/printing
4214	Newspaper publishing/printing
4215	Commercial printing
4220	Motion pictures & sound recording
4221	Motion picture & video production/publishing/distribution
4222	Motion picture viewing and exhibition services
4223	Sound recording/production/publishing/distribution
4230	Telecommunications and broadcasting
4231	Radio and television broadcasting
4232	Cable networks & distribution
4233	Wireless telecommunications
4234	Telephone communication
4235	Telegraph communication
4236	Radio station
4237	TV studio/station
4238	Transmitter/antenna facility
4240	Information services and data processing
4241	Online information service
4242	Library/archive
4243	News syndicate
4300	Utilities and utility services
4310	Electric power generation
4311	Hydroelectric
4312	Power generation facility
4313	Power generation facility – nuclear
4314	Power generation facility – alternative energy
4320	Natural gas/petroleum/fuels, etc.
4321	Natural gas utility
4330	Water/steam/air conditioning supply
4331	Drinking water purification/distribution
4332	Irrigation/industrial water supply
4333	Air conditioning and steam generation
4340	Sewer/solid waste/related services
4341	Hazardous waste collection

## Land Base Classification Standards

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LBCS Function Code	Description
4342	Hazardous waste treatment & disposal
4343	Solid waste collection
4344	Solid waste combustor/incinerator
4345	Solid waste disposal/landfill
4346	Waste treatment and disposal
4347	Septic tank & related services
5000	Arts/entertainment/recreation facility
5100	Performing arts or supporting establishment
5110	Theater/dance/music establishment
5111	Motion picture theater
5112	Cinema complex (2 or more screens)
5113	Drive-in theater
5114	Legitimate theater
5115	Amphitheater
5116	Auditorium/concert hall/performing arts center
5120	Sports team/club
5130	Racetrack
5140	Event promoter (performing arts/sports/entertainment)
5150	Agent for management services
5160	Independent artist/writer/performer
5200	Museums and other special purpose recreational institutions
5210	Museum/science & technology center
5211	Art gallery
5212	Living History Museum
5220	Historical or archeological institution
5230	Zoo/botanical garden/aquarium
5232	Zoo/animal park
5234	Botanical garden/arboretum
5236	Aquarium/marine science center
5300	Amusement/sports/recreation
5310	Amusement or theme park
5315	Fairground
5320	Games arcade
5330	Casino or gambling establishment
5340	Miniature golf course
5341	Family sports/recreation center
5350	Ski slope/alpine sports
5360	Marina/yacht club
5370	Fitness/recreational sports/gym/athletic club

## Land Base Classification Standards

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LBCS Function Code	Description
5371	Gymnasium
5372	Fitness center/racquetball club
5373	Tennis club
5374	Golf course
5375	County club golf course
5376	Driving range
5377	Playground
5378	Swimming pool
5379	Sports complex/arena/playing fields
5380	Bowling/billiards/pool, etc.
5381	Bowling alley
5382	Pool hall
5390	Skating rink/ice rink
5400	Camping and related establishments
5410	Travel trailer park
5420	Camp ground/camping park
5430	Fishing/hunting camp
5500	Natural and other recreational parks
5510	General recreation park
5520	Ornamental park
6000	Education/public administration/health care and other institutions
6100	Educational services
6110	Nursery/kindergarten/preschool
6120	Grade school
6121	Elementary
6122	Middle (junior high school)
6123	Senior (high school)
6124	Continuance
6125	Alternate education services
6126	Adult education services
6130	College/university
6131	Junior college
6132	University
6133	Specialized college/school
6140	Technical/trade/specialty school
6141	Beauty school
6142	Business management
6143	Computer training
6144	Driving school

## Land Base Classification Standards

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LBCS Function Code	Description
6145	Dance/fine/performing arts education
6146	Flight training school
6147	Sports/athletic training school
6200	Public administration
6210	Government offices (legislative and executive functions)
6220	Court/jail facility
6221	Court/judicial offices
6222	Correctional institutions/jail/prison
6300	Other government facilities
6310	Military/national security base or reservation
6320	Space research/technology center
6400	Public safety facility
6410	Fire and rescue
6420	Police station/law enforcement center
6430	Emergency response center
6500	Health and human services
6510	Ambulatory or outpatient care services
6511	Medical/dental office/clinic
6512	Family planning/outpatient care center
6513	Medical/diagnostic lab
6514	Blood/organ bank
6520	Nursing/supervision/other rehabilitative services
6530	Hospital
6531	Surgical clinic
6560	Social assistance/services/welfare/charitable services
6561	Child and youth services
6562	Child day care/learning center
6563	Community food bank
6564	Emergency relief services
6565	Other family services
6566	Services for elderly and disabled
6567	Veterans affairs
6568	Vocational rehabilitation
6570	Charitable Institution
6600	Religious institutions
6610	Church/place of worship
6620	Parochial school
6630	Religious living quarters
6640	Religious administrative headquarters

## Land Base Classification Standards

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LBCS Function Code	Description
6700	Death care services
6710	Funeral home/mortuary
6720	Cemetery/cremation services
6800	Professional associations/nonprofit organizations
6810	Union hall/labor and political organization
6820	Business associations/professional membership organizations
6830	Civic/social/fraternal organization
6831	Civic club
6832	Fraternal institution
6833	Social club
7000	Construction-related businesses
7100	Building/development/general contracting
7110	Residential construction
7120	Land development and subdivision
7130	Industrial/commercial/institutional building construction
7200	Machinery related
7210	Building equipment & machinery installation contractors
7220	Excavation contractor
7230	Water well drilling contractor
7240	Wrecking and demolition
7250	Structural steel contractor
7300	Special trade contractor
7310	Carpentry/floor/tile contractor
7320	Concrete contractor
7330	Electrical contractor
7340	Glass/glazing contractor
7350	Masonry & drywall contractors
7360	Painting & wall covering
7370	Plumbing/heating/air-conditioning
7380	Roofing/siding/sheet metal contractor
7400	Heavy construction contractor
7410	Highway and street construction
7420	Bridge/tunnel construction
7430	Water/sewer/pipeline construction
7440	Power lines/communication/transmission lines
7450	Industrial/other nonbuilding construction
8000	Mining and extraction operations
8100	Oil and natural gas extraction
8110	Natural gas/helium extraction

## Land Base Classification Standards

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LBCS Function Code	Description
8120	Crude oil extraction
8190	Severed subsurface mineral interest
8191	Non-severed mineral right
8200	Metal mining (iron, copper, etc.)
8300	Coal mining
8400	Nonmetallic mining (salt, gypsum, etc.)
8500	Quarrying and stone cutting establishment
8510	Sand pit
8590	Lake/pond
9000	Agriculture/forestry/fishing/hunting
9010	Farming/ranch land (no improvements)
9020	Farming/ranch land (with Ag improvements)
9050	Farming/ranching operation (with residential improvements)
9100	Crop Production
9110	Grain and oilseed crops
9111	Wheat crop
9112	Corn crop
9113	Rice crop
9114	Soybean/oilseed crop
9115	Dry pea/bean crop
9120	Vegetable farming or growing services
9130	Fruits/trees
9140	Greenhouse/nursery/floriculture
9141	Food crops grown under cover
9142	Nursery/tree production
9143	Floriculture production
9150	All other crops
9151	Tobacco crop
9152	Cotton crop
9153	Sugarcane crop
9154	Hay
9155	Peanut crop
9200	Support functions for agriculture
9201	Support structures for farming/ranching operations
9210	Farm & farm labor management services
9220	Spraying/crop dusting and other related services
9230	Crop harvesting & post-harvest crop activities (including drying, storage, etc.)
9231	Grain storage elevator
9235	Farm implement dealer

## Land Base Classification Standards

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LBCS Function Code	Description
9240	Cotton ginning/grist milling
9300	Animal production including slaughter
9310	Cattle ranch & crops
9311	Beef cattle ranch
9312	Cattle feedlot
9313	Stockyard
9314	Cattle confinement facility
9320	Dairy cattle and milk production
9330	Hog & pig farm confinement facility
9340	Poultry & egg production/hatchery
9350	Sheep & goat farming operation
9360	Fish hatchery/fishery/aquaculture
9370	All other animal production
9371	Apiculture (bees, wax, and related operations)
9372	Horse and equine production
9373	Fur bearing animal production
9380	Support functions for animal production
9400	Forestry and logging
9410	Logging
9420	Forest nursery
9430	Support functions for forestry
9500	Fishing/hunting/trapping/game preserves
9510	Fishing
9520	Game retreat/wildlife reserve/fishing preserve
9900	Unused/undeveloped
9901	Tribal lands/Indian reservation
9910	Residential highest and best use
9911	Multi-family highest and best use
9920	Industrial highest and best use
9940	Transportation/utility/communication highest and best use
9950	Commercial highest and best use
9965	Institutional highest and best use
9970	Recreational/cultural/entertainment highest and best use
9980	Resource extraction/mining highest and best use
9999	Unclassified

## Assessment/Subclass in Orion

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A	Land – 30% Bldg. – 25%	Agricultural – land and improvements devoted to the production of plants, animals or horticultural products.
C	25%	Commercial/Industrial – land and improvements used for commercial/industrial purposes.
E	100%	Exempt <sup>1</sup>
ED	100%	Exempt Dam or Reservoir: The contiguous portion exempted from taxation under <i>K.S.A. 79-201g</i> . 30% assessed value for abstract reporting purposes.
EI	100%	Exempt Industrial Revenue: Property exempt because of an Industrial Bond.
EX	100%	Exempt Economic Development: Property exempt because of Economic Development.
F	11.5%	Farm Home site.
N	12%	Not for Profit: Property that is owned and operated by a not-for-profit organization under section 501 of the Internal Revenue Code and included in this subclass by statute.
O	30%	Other – land and improvements not otherwise classified as Residential. Agriculture, Vacant Lot, Utility, or Exempt.
R	11.5%	Residential – an improved parcel or that portion of an improved parcel, used for non-transient human habitation including any auxiliary yard plot. Includes mobile home parks and apartments.
U	33% except 15% RR	Utility: State appraised barge lines, electric company, gas pipeline, oil pipeline, railroad, telephone company, and water company.
V	12%	Vacant – a parcel of land which is unimproved except for utility services.

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<sup>1</sup> An active exemption record of anything other than ED, EI, or EX, will show just an assessment class of “E”. *K.S.A. 79-201a Second* – Governmental; *Third* – Rural/Twp. Water District; *Fourth*–fire; *Fifteenth* – Ground Water District; *Sixteenth* – Joint Water District.

## Assessment/Subclass in Orion

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EA	100%	Exempt Agricultural: Exempted from taxation under <i>K.S.A. 79-201d</i> .
EB	100%	Exempt Benevolent: Exclusive use for benevolent, charitable, or humanitarian purposes.
EC	100%	Exempt County: Property exclusively used by the county.
ED		Exempt Dam – 20 year. The contiguous portion exempted from taxation.
ED10		Exempt Dam – 10 year.
EE	100%	Exempt Educational: Exclusively used for educational purposes.
EF	100%	Exempt Federal 79-201a 1 <sup>st</sup> (U.S. Government agencies).
EG	100%	Exempt Graveyard
EH	100%	Exempt Hospital, Homes
EI	100%	Exempt Industrial Revenue Bonds (IRBX)
EIC		Exempt Industrial Revenue Bonds (IRBX) – Com pursuant to SB 19 (2017) (USD CapOutlay)
EIR		Exempt Industrial Revenue Bonds (IRBX) – Res pursuant to SB 19 (2017) (USD CapOutlay)
EIV		Exempt Industrial Revenue Bonds (IRBX) – Vacant pursuant to SB 19 (2017) (USD CapOutlay)
EK	100%	Exempt Kansas
EM	100%	Exempt Municipal
EP	100%	Exempt Port Authority, etc.
EQ	100%	Exempt Land Returned Productive Use
ER	100%	Exempt Religious
ET	100%	KDOT, KTA Property
EW	100%	Exempt Groundwater Management District ( <i>K.S.A. 82a-1020</i> ) and fire
EX	100%	Exempt Economic Development (EDX)
EXC		Exempt Economic Development (EDX) – Com pursuant to SB 19 (2017) (USD CapOutlay)
EXR		Exempt Economic Development (EDX) – Res pursuant to SB 19 (2017) (USD CapOutlay)
EXV		Exempt Economic Development (EDX) – Vacant pursuant to SB 19 (2017) (USD CapOutlay)
EZ	100%	Exempt Energy
NRP		Neighborhood Revitalization Program <sup>2</sup>
TIF		Tax Increment Financing

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<sup>2</sup> Even though NRP's and TIF's are not exemption, they are tracked on the Exemptions Tab.

# Appendix G

~ Record Layouts

~ Descriptions of Record Layout Fields

~ Fund Distribution Funds with Line Numbers

## Real Property Record Layout

November Record 1  
 C:\abstracts\rn1.txt  
 Summary of data certified **November 15**  
 Pursuant to *K.S.A. 79-1806(a)* and amendments thereto

	Description	Field Name	Length	% of Value	Decimal	Alpha/ Numeric
1)	County Number	RPN1CNTYN	3		0	N
2)	Tax Unit	RPN1TAXUNT	3		0	N
3)	Land Base Classification System (LBCS)	RPN1LNDUSE	4		0	N
4)	Record Type	RPN1RECTYP	2			N
5)	Number of Parcels	RN5	8		0	N
6)	CL 1.01 Residential Assessed Value Land	RN6	11	11.5%	0	N
7)	CL 1.01 Residential Assessed Value Improvements	RN7	11	11.5%	0	N
8)	CL 1.02 Agricultural Use Assessed Value Land	RN8	11	30.0%	0	N
9)	CL 1.03 Vacant Lot Assessed Value Land	RN9	11	12.0%	0	N
10)	CL 1.04 Not-for-Profit Assessed Value Land	RN10	11	12.0%	0	N
11)	CL 1.04 Not-for-Profit Assessed Value Improvements	RN11	11	12.0%	0	N
12)	CL 1.05 State Appraised Assessed Real	RN12	11		0	N
13)	CL 1.05 State Appraised Assessed Other	RN13	11		0	N
14)	CL 1.05 Public Utility Locally Assessed Land	RN14	11	33.0%	0	N
15)	CL 1.05 Public Utility Locally Assessed Improvements	RN15	11	33.0%	0	N
16)	CL 1.06 Commercial/Industrial Assessed Value Land	RN16	11	25.0%	0	N
17)	CL 1.06 Commercial/Industrial Assessed Value Improvements	RN17	11	25.0%	0	N
18)	CL 1.06 Other AG Use Assessed Value Improvements	RN18	11	25.0%	0	N
19)	CL 1.07 Other N.E.C. Assessed Value Land	RN19	11	30.0%	0	N
20)	CL 1.07 Other N.E.C Assessed Value Improvements	RN20	11	30.0%	0	N
21)	Exempt <i>K.S.A. 79-201g</i> Assessed Value Land	RN21	11		0	N
22)	Exempt Real Property Land and Improvements	RN22	11	100.0%	0	N
23)	Exempt IRB Land and Improvements	RN23	11	100.0%	0	N
24)	Exempt EDX Land and Improvements	RN24	11	100.0%	0	N
25)	Exempt Residential	RN25	11	11.5%	0	N
26)	State Assessed Penalty Value	RN26	11		0	N
27)	IRB USD Capital Outlay	RN27	11		0	N
28)	EDX USD Capital Outlay	RN28	11		0	N

## Description of fields are listed below:

1)	County Number	Three-digit number used to identify your county.
2)	Tax Unit	Three-digit number that identifies a unique combination of taxing districts.
3)	Land Base Classification System (LBCS)	Four-digit number assignment taken from the Land Base Classification System (LBCS) used in Orion. Programmers will need to map the old Land Use Code (LUC) to the LBCS beginning with the July 2007 abstract. Each code shown on this abstract identifies the primary use of a parcel.
4)	Record Type	November record '1' file identifier value is 'R1'.
5)	Number of Parcels	Each parcel is counted once based on the primary use as indicated on the Assessment Administration file on the KSCAMA system.
6)	Residential Assessed Value Land	Classifications included are RR, RU, FR, and FU. "Real property used for residential purposes including multi-family residential and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located." Assessment level is 11.5%.
7)	Residential Assessed Value Improvements	Classifications included are RR, RU, FR, and FU. This column is residential value attributed to the improvements. Assessment level is 11.5%.
8)	Agricultural Use Land	Classifications included are AR and AU. "Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to Section 12 of Article 11 of the Kansas Constitution." Assessment level is 30%.
9)	Vacant Lots	Classifications included are VR and VU. Assessment level is 12%.
10)	Not-for-Profit Organization Land	Classifications included are NR and NU. "Real property which is owned and operated by a not-for-profit organization not subject to Federal Income Taxation pursuant to Section 501 of the Federal Internal Revenue Code, and which is included in this subclass by law." Assessment level is 12%.
11)	Not-for-Profit Organization Improvements	Classifications included are NR and NU. This column is not-for-profit organization value attributed to improvements. Assessment level is 12%.
12)	State Appraised Real	Classifications included are UB; UC; UE; UG; UO; UR; UT and UW. The LBCS codes to be used are 4120; 4152; 4234; 4238; 4310; 4321; 4331 and 8120. The Director of Property Valuation certifies the assessed valuations to the county.
13)	State Appraised Other	Classifications included are UB; UC; UE; UG; UO; UR; UT and UW. The LBCS codes to be used are: 4120; 4152; 4234; 4238; 4310; 4321; 4331 and 8120. The Director of Property Valuation certifies the assessed valuations to the county.
14)	Public Utility Locally Assessed Land	Classifications included are UL and UU. Public utility real property that is locally assessed. Assessment level is 33%.
15)	Public Utility Locally Assessed Improvements	Classifications included are UL and UU. Public utility real property valuation attributed to the improvements. Assessment level is 33%.

## Description of fields are listed below:

16)	Commercial and Industrial Land	Classifications included are CR and CU. Real property used for commercial and industrial purposes. Assessment level is 25%.
17)	Commercial and Industrial Improvements	Classifications included are CR and CU. Real property buildings and improvements used for commercial and industrial purposes. Assessment level is 25%.
18)	Other AG Use Assessed Improvements	Classifications included are AR and AU. "...other improvements located upon land devoted to agricultural use." Assessment level is 25%.
19)	Other N.E.C. Assessed Value Land	Classifications included are OR and OU. All other real property not otherwise specifically subclassified. Non-severed minerals that are in Orion LBCS 8191 and severed minerals that are Orion LBCS 8190 should be included in this section. Assessment level is 30%.
20)	Other N.E.C. Assessed Value Improvements	Classifications included are OR and OU. This is valuation attributed to improvements on real property not elsewhere classified. Assessment level is 30%.
21)	Exempted <i>K.S.A. 79-201g</i> Assessed Value Land	Classification for this column of valuation is 'ED'. The total assessed exempt valuation attributed to ponds and dams. This valuation should not be included in the taxable valuation.
22)	Exempt Real Property Land and Improvements	All 'E' classifications are included except for 'EI', 'EX', and 'ED'. Total fair market valuation (100%) of all exempt parcels excluding ponds and dams.
23)	Exempt IRB Land and Improvements (1995)	Classification for this column of valuation is 'EI'. Total exempt land and improvement valuations attributed to Industrial Revenue Bond real properties. Valuation is 100%.
24)	Exempt EDX Land and Improvements (1995)	Classification for this column of valuation is 'EX'. Total exempt land and improvement valuations attributed to economic development real properties. Valuation is 100%.
25)	Exempt Residential	Property used for residential purposes qualifying for exemption pursuant to <i>K.S.A. 79-201x</i> as amended. Assessment level is 11.5%.
26)	State Assessed Penalty	Penalty value assessed ensuing from SSHB 2434 New Section 1 (Effective July 1, 2008).
27)	IRB USD Capital Outlay – Assessed Value	Taxable value for USD Capital Outlay Fund. Value total may include the following subclasses: commercial, residential, and vacant.
28)	EDX USD Capital Outlay – Assessed Value	Taxable value for USD Capital Outlay Fund. Value total may include the following subclasses: commercial, residential, and vacant.

## Real Property Record Layout

July Record 1  
 C:\abstracts\rj1.txt  
 Summary of data certified **July 15**  
 Pursuant to K.S.A. 79-1806(a) and amendments thereto

	Description	Field Name	Length	% of Value	Decimal	Alpha/ Numeric
1)	County Number	RPJ1CNTYN	3		0	N
2)	Tax Unit	RPJ1TAXUNT	3		0	N
3)	Land Base Classification System (LBCS)	RPJ1LNDUSE	4		0	N
4)	Record-Type	RPJ1RECTYP	2			A
5)	Number of Parcels	RJ5	8		0	N
6)	CL 1.01 Residential Assessed Value Land	RJ6	11	11.5%	0	N
7)	CL 1.01 Residential Assessed Value Improvements	RJ7	11	11.5%	0	N
8)	CL 1.02 Agricultural Use Assessed Value Land	RJ8	11	30.0%	0	N
9)	CL 1.03 Vacant Lot Assessed Value Land	RJ9	11	12.0%	0	N
10)	CL 1.04 Not-for-Profit Assessed Value Land	RJ10	11	12.0%	0	N
11)	CL 1.04 Not-for-Profit Assessed Value Improvements	RJ11	11	12.0%	0	N
12)	CL 1.05 State Appraised Assessed Real	RJ12	11		0	N
13)	CL 1.05 State Appraised Assessed Other	RJ13	11		0	N
14)	CL 1.05 Public Utility Locally Assessed Land	RJ14	11	33.0%	0	N
15)	CL 1.05 Public Utility Locally Assessed Improvements	RJ15	11	33.0%	0	N
16)	CL 1.06 Commercial/Industrial Assessed Value Land	RJ16	11	25.0%	0	N
17)	CL 1.06 Commercial/Industrial Assessed Value Improvement	RJ17	11	25.0%	0	N
18)	CL 1.06 Other AG Use Assessed Value Improvements	RJ18	11	25.0%	0	N
19)	CL 1.07 Other N.E.C. Assessed Value Land	RJ19	11	30.0%	0	N
20)	CL 1.07 Other N.E.C. Assessed value Improvements	RJ20	11	30.0%	0	N
21)	Exempt K.S.A. 79-201g. Assessed Value Land	RJ21	11		0	N
22)	Exempt Real Property – Land and Improvements	RJ22	11	100.0%	0	N
23)	Exempt IRB Land & Improvements	RJ23	11	100.0%	0	N
24)	Exempt EDX Land & Improvements	RJ24	11	100.0%	0	N
25)	Exempt Residential	RJ25	11	11.5%	0	N
26)	State Assessed Penalty Value	RJ26	11		0	N
27)	IRB USD Capital Outlay – Assessed Value	RJ27	11	***	0	N
28)	EDX USD Capital Outlay – Assessed Value	RJ28	11	***	0	N

## Description of fields are listed below:

1)	County Number	Three-digit number used to identify your county.
2)	Tax Unit	Three-digit number that identifies a unique combination of taxing districts.
3)	Land Base Classification System (LBCS)	Four-digit number assignment taken from the Land Base Classification System (LBCS) used in Orion. Programmers will need to map the old Land Use Code (LUC) to the LBCS beginning with the July 2007 abstract. Each code shown on this abstract identifies the primary use of a parcel.
4)	Record Type	July record '1' file identifier value is 'R1'.
5)	Number of Parcels	Each parcel is counted once based on the primary use as indicated on the Assessment Administration file on the KSCAMA system.
6)	Residential Assessed Value Land	Classifications included are RR, RU, FR, and FU. "Real property used for residential purposes including multi-family residential and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located." Assessment level is 11.5%.
7)	Residential Assessed Value Improvements	Classifications included are RR, RU, FR, and FU. This column is residential value attributed to the improvements. Assessment level is 11.5%.
8)	Agricultural Use Land	Classifications include are AR and AU. "Land devoted to agricultural use which shall be valued upon the basis of its agricultural productivity pursuant to Section 12 or Article 11 of the Kansas Constitution." Assessment level is 30%.
9)	Vacant Lots	Classifications included are VR and VU. Assessment level is 12%.
10)	Not-for-Profit Organization Land	Classifications included are NR and NU. "Real property which is owned and operated by a Not-for-Profit organization not subject to Federal Income Taxation pursuant to Section 501 of the Federal Internal Revenue Code, and which is included in this subclass by law." Assessment level is 12%.
11)	Not-for-Profit Improvements	Classifications included are NR and NU. This column is Not-for-Profit organization value attributed to improvements. Assessment level is 12%.
12)	State Appraised Real	Classifications included are UB; UC; UE; UG; UO; UR; UT and UW. The LBCS to be used are 4120; 4152; 4234; 4238; 4310; 4321; 4331 and 8120. The Director of Property Valuation certifies the assessed valuations to the county.
13)	State Appraised Other	Classifications included are UB; UC; UE; UG; UO; UR; UT and UW. The LBCS codes to be used are 4120; 4152; 4234; 4238; 4310; 4321; 4331 and 8120. The Director of Property Valuation certifies the assessed valuations to the county.
14)	Public Utility Locally Assessed Land	Classifications included are UL and UU. Public utility real property that is locally assessed. Assessment level is 33%.
15)	Public Utility Locally Assessed Improvements	Classifications included are UL and UU. Public utility real property valuation attributed to the improvements. Assessment level is 33%
16)	Commercial and Industrial Land	Classifications included are CR and CU. Real property used for commercial and industrial purposes. Assessment level is 25%.

## Description of fields are listed below:

17)	Commercial and Industrial Improvements	Classifications included are CR and CU. Real property buildings and improvements used for commercial and industrial purposes. Assessment level is 25%.
18)	Other AG use Assessed Improvements	Classifications included are AR and AU. "...other improvements located upon land devoted to agricultural use." Assessment level is 25%
19)	Other N.E.C. Assessed Value Land	Classifications included are OR and OU. All other real property not otherwise specifically subclassified. Non-severed minerals that are Orion LBCS 8191 and severed minerals that are Orion LBCS 8190 should be included in this section. Assessment level is 30%.
20)	Other N.E.C. Assessed Value Improvements	Classifications included are OR and OU. This is valuation attributed to improvements on real property not elsewhere classified. Assessment level is 30%.
21)	Exempt <i>K.S.A. 79-201g</i> Assessed Value Land	Classification for this column of valuation is 'ED'. The total assessed exempt valuation attributed to ponds and dams. This valuation should not be included in the tax valuation.
22)	Exempt Real Property Land and Improvements	All 'E' classifications are included except for 'EI', 'EX', and 'ED'. Total real property appraised valuation (100%) of all exempt parcels excluding ponds and dams.
23)	Exempt IRB Land and Improvements	Classification for this column of valuation is 'EI' total exempt land and improvement valuations attributed to Industrial Revenue Bond real properties. Valuation is 100%.
24)	Exempt EDX Land and Improvements	Classification for this column of valuation if 'EX' total exempt land and improvement valuations attributed to Economic Development real properties. Valuation is 100%.
25)	Exempt Residential	Property used for residential purposes qualifying for exemption pursuant to <i>K.S.A. 79-201x</i> as amended. Assessment level is 11.5%.
26)	State Assessed Penalty Value	Penalty value assessed ensuing from SSHB 2434 New Section 1 (effective July 1, 2008)
27)	IRB USD Capital Outlay – Assessed Value	Taxable value for USD Capital Outlay Fund. Value total may include the following subclasses: commercial, residential, and vacant.
28)	EDX USD Capital Outlay – Assessed Value	Taxable value for USD Capital Outlay Fund. Value total may include the following subclasses: commercial, residential, and vacant.

## Real Property Record Layout

November Record 2  
C:\abstracts\rn2.txt

	Description	Field Name	Length	Decimal	Alpha/ Numeric
1)	County Number	RPN2CNTYN	3	0	N
2)	Tax Unit	RPN2TAXUNT	3	0	N
3)	Record Type	RPN2RECTYP	2		A
4)	Tax Unit Levies	RPN2LEVIES	6	6	N
5)	State Levy	STATELEVY	6	6	N
6)	Capital Outlay Levy	CAPOUTLEVY	6	6	N

1)	County Number	Three-digit number used to identify your county.
2)	Tax Unit	Three-digit number that identifies a unique combination of taxing districts.
3)	Record Type	November record 2 file identifier value is R3.
4)	Tax Unit Levies	The final tax levy rate to be applied against all real property valuation. The State Assessed Real valuation is included that pertains to all real property improvement districts such as sewer, waste water, and prairie dog fund.
5)	State Levy	The tax levy rate is applied against all valuation classified as State Assessed Other and shall be the same tax levy rate as applied to all personal property valuation.
6)	USD Capital Outlay Levy	This tax levy rate is applied against all taxable Real valuation classified as IRB/EDX.

## New Improvements Record Layout

pvnif01.txt

The table listed below represents the revised record layout for the new improvement file that is electronically transmitted with the July abstract. The revision resulted from the need to have the new improvement farmstead value separated from new improvement residential value. This revision is effective for the July 2000 abstract.

0001.00						UNIQUE
0002.00	A	R	PVNIREC			TEXT ('NEW IMPROVEMENTS')
0003.00	A		NICNTY	3S	0	COLHDG ('COUNTY' 'NUMBER')
0005.00	A		NIRES	11S	0	COLHDG ('RESIDENTIAL')
0007.00	A		NIFARM	11S	0	COLHDG ('FARMSTEAD')
0009.00	A		NICOM	11S	0	COLHDG ('COM/IND')
0011.00	A		NIAG	11S	0	COLHDG ('AG IMPROVE')
0013.00	A		NINOT	11S	0	COLHDG ('NOTFORPROFIT')
0015.00	A		NIOTHR	11S	0	COLHDG ('OTHER')
0017.00	A		NISTASSD	11S	0	COLHDG ('STATE ASSD')
0019.00	A	K	NICNTY			

## Personal Property Record Layout

November Record 1  
C:\Abstracts/pntxt  
Summary of data certified **November 15**  
Pursuant to K.S.A. 79-1806(a) and amendments thereto

	Description	Field Name	Length	% of Value	Decimals	Alpha/ Numeric
1)	County Number	PPN1CNTYN	3		0	N
2)	Tax Unit	PPN1TAXUNT	3		0	N
3)	Land Base Classification System (LBCS)	PPN1LNDUSE	4		0	N
4)	Record Type	PPN1RECTYP	2			A
	<b>(Schedule 1)</b>					
5)	CL 2.01 Mobile Homes Residential Purposes	PN5	11	11.5%	0	N

### CL 2.02 Mineral Leasehold Interest – Items 6 through 11

	(Schedule 2)					
6)	CL 2.02a Royalty – 5 bbls/100 mcf & Under	PN6	11	30.0%	0	N
7)	CL 2.02a Working – 5 bbls/100 mcf & Under	PN7	11	25.0%	0	N
8)	CL 2.02a Itemized Equipment – 5 bbls/100 mcf & Under	PN8	11	30.0%	0	N
9)	CL 2.02b Royalty – Over 5 bbls/100 mcf	PN9	11	30.0%	0	N
10)	CL 2.02b Working – Over 5 bbls/100 mcf	PN10	11	30.0%	0	N
11)	CL 2.02b Itemized Equipment – Over 5 bbls/100 mcf	PN11	11	30.0%	0	N
	<b>(Schedule 3)</b>					
12)	CL 2.03 Public – Locally Assessed	PN12	11	33.0%	0	N
	<b>(Schedule 4)</b>					
13)	CL 2.04 Motor Vehicle Assessed	PN13	11	30.0%	0	N
	<b>(Schedule 5)</b>					
14)	CL 2.05 Commercial Indust/Mach and Equipment	PN14	11	25.0%	0	N
	<b>(Schedule 6)</b>					
15)	CL 2.06a All Other Personal Property N.E.C.	PN15	11	30.0%	0	N
16)	CL 2.06b Boat, Marine, and Boat Trailers	PN16	11	30.0%	0	N
17)	Penalty Accumulated Penalties All Classes	PN17	11		0	N
18)	Exempt IRB Personal Property	PN18	11	100.0%	0	N
19)	Exempt EDX Personal Property	PN19	11	100.0%	0	N
20)	Exempt Residential	PN20	11	11.5%	0	N

## Description of Fields are listed below:

1)	County Number	Three-digit number used to identify your county.
2)	Tax Unit	Three-digit number that identifies a unique combination of taxing districts.
3)	Land Base Classification System (LBCS)	Four-digit number assignment taken from the Land Base Classification System (LBCS) used in ORION. Programmers will need to map the old Land Use Code (LUC) to the LBCS beginning with the July 2007 abstract. Each code shown on this abstract identifies the primary use of a parcel.
4)	Record Type	November record "1" file identifier value is 'P2'.
5)	Mobile Home (Previously 2A)	Assessed value of mobile homes used for residential purposes. Assessment level is 11.5%

Class 2.02 (a) and (b) – **Mineral Leasehold Interest** is valued as a whole property and then categorized as follows: royalty, working, and itemized equipment. All properties classified as 2.02(a) or 2.02(b) shall be assigned an LBCS 8120 for Crude Petroleum Production of LBCS 8110 for Natural Gas Production. Class 2.02(a), item 7, has an assessment level of 25% when the lease has a daily production of 5 barrels or less for oil or 100 mcf or less for gas. Class 2.02(b) has an assessment level of 30% when the lease has a daily production greater than 5 barrels/100 mcf for oil and gas.

### Items 6 through 11 (Previously 2B)

6)	Royalty	Such portion of the oil or gas wells attributed to the lessor's interest, or royalty interest. Assessment level is 30% when the lease has a daily production of 5 barrels or less for oil and 100mcf or less for gas. Royalty interest does not receive any portion of the penalty assigned when the property rendition is filed after April 1 <sup>st</sup> .
7)	Working	Such portion of the leasehold value of the oil or gas well attributed to the owner of the lease, or working interest. Assessment level is 25% when the lease has a daily production of 5 barrels or less for oil and 100mcf or less for gas.
8)	Itemized Equipment	Itemized equipment that is not included in the prescribed equipment value of a lease. Assessment level is 30%.
9)	Royalty	Such portion of the value of the oil or gas wells attributed to the lessor's interest, or royalty interest. Assessment level is 30% when the lease has a daily production over 5 barrels for oil or over 100mcf for gas.
10)	Working	Such portion of the leasehold value of the oil or gas wells attributed to the owner of the lease, or working interest. Assessment level is 30% when the lease has a daily production over 5 barrels for oil or over 100mcf for gas.
11)	Itemized Equipment	All itemized equipment that is not included in the prescribed equipment value of a lease with a daily production over 5 barrels for oil or over 100mcf for gas. Also included is any itemized equipment associated with the oil and gas business. Assessment level is 30%.
12)	Public Utility (Locally Assessed) (Previously 2C)	Public utility tangible personal property including inventories (locally assessed). Assessment level is 33%.

## November Abstract: Fund Distribution Record Layout

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### State & County

01 PVSAF09-RCRD.  
05 SA09-KEY.  
10 SA09-COUNTY PIC 9(3).  
05 SA09-CLMNS OCCURS 67 TIMES.  
10 SA09-SAC PIC X(03).  
10 SA09-KSA1 PIC X(02).  
10 SA09-KSA2 PIC X(07).  
10 SA09-COLS PIC 9(09)V99.

### Cities

10 SA 10-COUNTY PIC 9(3).  
05 SA 10-CLMNS OCCURS 48 TIMES.  
10 SA10-SAC PIC X(03).  
10 SA10-KSA1 PIC X(02).  
10 SA10-KSA2 PIC X(07).  
10 SA10-COLS PIC 9(09)V99.

### Townships

10 SA11-COUNTY PIC 9(3).  
05 SA11-CLMNS OCCURS 38 TIMES.  
10 SA11-SAC PIC X(03).  
10 SA11-KSA1 PIC X(02).  
10 SA11-KSA2 PIC X(07).  
10 SA11-COLS PIC 9(08)V99.  
05 SA11-ERROR-STAT PIC X.

### Schools

10 SA12-COUNTY PIC 9(3).  
05 SA12-CLMNS OCCURS 36 TIMES.\*  
10 SA12-SAC PIC X(03).  
10 SA12-KSA1 PIC X(02).  
10 SA12-KSA2 PIC X(07).  
10 SA12-COLS PIC 9(09)V99.

### Misc. Districts

05 SA13-KEY.  
10 SA13-COUNTY PIC 9(3).  
05 SA13-ROWS OCCURS 144 TIMES.  
10 SA13-SAC PIC X(03).  
10 SA13-KSA1 PIC X(02).  
10 SA13-KSA2 PIC X(07).  
10 SA13-COLS PIC 9(10)V99.

## November Abstract: Fund Distribution Record Layout

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### Special Assessments

10 SA14-COUNTY	PIC 9(3).
05 SA14-NMBRS.	
10 SA14-COL1	PIC 9(08)V99.
10 SA14-COL2	PIC 9(08)V99.
10 SA14-COL3	PIC 9(08)V99.
10 SA14-COL4	PIC 9(08)V99.
10 SA14-COL5	PIC 9(08)V99.
10 SA14-COL6	PIC 9(08)V99.
10 SA14-COL7	PIC 9(08)V99.
10 SA14-COL8	PIC 9(08)V99.
10 SA14-COL9	PIC 9(08)V99.
10 SA14-COL10	PIC 9(08)V99.
10 SA14-COL11	PIC 9(08)V99.
10 SA14-COL12	PIC 9(08)V99.
10 SA14-COL13	PIC 9(08)V99.
10 SA14-COL14	PIC 9(08)V99.
10 SA14-COL15	PIC 9(08)V99.
10 SA14-COL16	PIC 9(08)V99.
10 SA14-COL17	PIC 9(08)V99.
10 SA14-COL18	PIC 9(08)V99.
10 SA14-COL19	PIC 9(08)V99.
10 SA14-COL20	PIC 9(08)V99.
10 SA14-COL21	PIC 9(08)V99.
10 SA14-COL22	PIC 9(08)V99.
10 SA14-COL23	PIC 9(08)V99.
10 SA14-COL24	PIC 9(08)V99.
10 SA14-COL25	PIC 9(08)V99.
10 SA14-COL26	PIC 9(08)V99.
10 SA14-COL27	PIC 9(08)V99.
10 SA14-COL28	PIC 9(08)V99.
10 SA14-COL29	PIC 9(08)V99.
10 SA14-COL30	PIC 9(08)V99.
10 SA14-COL31	PIC 9(08)V99.

## November Abstract: Fund Distribution Record Layout

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### Tax Districts

05 TD-KEY.  
10 TD-CNTY-NMBR PIC 9(3).  
10 TD-TAX-UNIT PIC 9(3).  
05 TD-AMOUNT-PP PIC 9(11).  
05 TD-AMOUNT-RP PIC 9(11).  
05 TD-AMOUNT-OTHER PIC 9(11).  
05 TD-TABLE OCCURS 16 TIMES.  
10 TD-CODE PIC X(2).  
10 TD-ID PIC X(15).  
10 TD-DESC PIC X(30).  
10 TD-LEVY-PP PIC V9(6).  
10 TD-LEVY0RP PIC V9(6).  
10 TD-LEVY-OTHER PIC V9(6).  
05 TD-AMOUNT-PP-SG PIC 9(11).  
05 TD-AMOUNT-RP-SG PIC 9(11).  
05 TD-AMOUNT-RIRB PIC 9(11).  
05 TD-AMOUNT-REDX PIC 9(11).

### Table 1

05 SA8-KEY.  
10 SA8-COUNTY PIC 9(3).  
05 SA8-ROWS OCCURS 26 TIMES.  
10 SA8-COL1 PIC 9(12)V99.  
10 SA8-COL2 PIC 9(07)V99.  
10 SA8-COL3 PIC 9(12)V99.  
10 SA8-COL4 PIC 9(07)V99.  
10 SA8-COL5 PIC 9(07)V99.  
10 SA8-COL6 PIC 9(07)V99.  
10 SA8-COL7 PIC 9(07)V99.  
10 SA8-COL8 PIC 9(07)V99.  
10 SA8-COL9 PIC 9(09)V99.  
10 SA8-COL10 PIC 9(08)V99.  
10 SA8-COL11 PIC 9(14)V99.  
05 SA8-ERROR-STAT PIC X.  
05 FILLER PIC X(110).

### Table 2

10 SA7-COUNTY PIC 9(3).  
05 SA7-ROWS OCCURS 12 TIMES.  
10 SA7-COL1 PIC S9(12)V99.  
10 SA7-COL2 PIC S9(12)V99.  
10 SA7-COL3 PIC S9(09)V99.  
10 SA7-COL4 PIC 9(08)V99.  
10 SA7-COL5 PIC 9(08)V99.  
10 SA7-COL6 PIC 9(14)V99.  
05 SA7-ERROR-STAT PIC X.

## November Abstract: Fund Distribution Line Numbers

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**State:**

<b>1</b>	Ks Educ. Bldg. Fd
<b>2</b>	St Inst. Bldg. Fd
<b>3</b>	State General Fd
<b>4</b>	<b>Total Taxes for State</b>

**County:**

<b>5</b>	General	<b>36</b>	Library Empl. Benefits
<b>6</b>	Bond and Interest	<b>37</b>	Memorials
<b>7</b>	Bond and Interest Special	<b>38</b>	Mental Health
<b>8</b>	Arts	<b>39</b>	Mental Health (building)
<b>9</b>	Activity Center Maint.	<b>40</b>	Mental Retardation
<b>10</b>	Agriculture Ext. Council	<b>41</b>	Neighborhood Facilities
<b>11</b>	Airport	<b>42</b>	No-Fund Warrants
<b>12</b>	Alcohol and Drug Abuse	<b>43</b>	Noxious Weed
<b>13</b>	Ambulance	<b>44</b>	Noxious Weed (Chemical)
<b>14</b>	Appraiser's Cost	<b>45</b>	Parks
<b>15</b>	Build Fd. (Ct. House etc.)	<b>46</b>	Physical Handicapped
<b>16</b>	Cemetery	<b>47</b>	Public Health
<b>17</b>	Comm. College Tuition Fd	<b>48</b>	Reach
<b>18</b>	Detention Home	<b>49</b>	Reappraisal
<b>19</b>	Economic Development	<b>50</b>	Retirement**
<b>20</b>	Election	<b>51</b>	Road and Bridge
<b>21</b>	Election Exp. (Direct)	<b>52</b>	Sanitation
<b>22</b>	Employee Benefits	<b>53</b>	Services for Aged
<b>23</b>	4-H Building	<b>54</b>	Social Security
<b>24</b>	Fair	<b>55</b>	Soil Conservation
<b>25</b>	Fair Buildings	<b>56</b>	Solid Waste
<b>26</b>	Fair Premiums	<b>57</b>	Special Assessment
<b>27</b>	County Free Fair	<b>58</b>	Special Bridge
<b>28</b>	Fire	<b>59</b>	Special Fair
<b>29</b>	Historical	<b>60</b>	Special Liability Expense
<b>30</b>	Home Health	<b>61</b>	Special Road & Bridge
<b>31</b>	Home for Aged	<b>62</b>	Unemployment Insurance**
<b>32</b>	Hospital	<b>63</b>	Utilities
<b>33</b>	Lake & Recreation	<b>64</b>	Weather Modification
<b>34</b>	Law Enforcement	<b>65</b>	Worker's Compensation
<b>35</b>	Library	<b>66</b>	Misc.
		<b>67</b>	<b>Total Taxes for County</b>

## November Abstract: Fund Distribution Line Numbers

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### City:

1	General	24	Memorial Hall
2	Bond and Interest	25	Museum
3	Airport	26	No-Fund Warrants
4	Ambulance	27	Noxious Weeds
5	Audit	28	Park
6	Building Fund	29	Police and Firemen
7	Capital Impr. (Multi-Year)	30	Police and Fire Pension
8	Cemetery	31	Public Safety
9	Community Building	32	Recreation
10	Emergency Equipment	33	Retirement
11	Employee Benefits	34	Sewage Disp and Maint.
12	Fair	35	Social Security
13	Fire Department	36	Special Contributions
14	Flood Protection	37	Special Equipment
15	Forestry	38	Special Fire Equip.
16	General Improvements	39	Special Liability Expense
17	Historical	40	Special Safety Equip.
18	Hospital	41	St., Alley, Trfway (Brid)
19	Industrial Fund	42	Street Lighting
20	Law Enforcement	43	Transit Systems
21	Library	44	Unemployment Ins.
22	Library Building	45	Utility Service Cost
23	Library Employee Ben.	46	Worker's Comp.
		47	Misc.
		48	<b>Total Taxes for City</b>

### Township:

1	General	22	General
2	Bond and Interest	23	Bond and Interest
3	Ambulance	24	Ambulance
4	Building (Twp Hall, etc.)	25	Building (Twp Hall, etc.)
5	Cemetery	26	Cemetery
6	Comm. College Tuition Fd	27	Comm. College Tuition Fd
7	Employee Benefits	28	Employee Benefits
8	Fire Protection	29	Fire Protection
9	Library	30	Hospital
10	Library Empl. Benefits	31	Insurance
11	No-Fund Warrants	32	Liability
12	Noxious Weeds	33	Library
13	Park	34	Library Employee Benefits
14	Prairie Dog	35	Park
15	Recreation	36	Social Security
16	Road	37	Misc.
17	Special Liability Expense	38	<b>Total Taxes Levied for Townships</b>
18	Special Road		
19	Temporary Notes		
20	Unemployment Ins.		
21	Misc.		

## November Abstract: Fund Distribution Line Numbers

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### Schools:

	<b>Community Jr. Colleges:</b>		<b>Unified School Districts:</b>
<b>1</b>	General	<b>16</b>	General
<b>2</b>	Bond and Interest	<b>17</b>	Supplemental Gen.
<b>3</b>	Adult Education	<b>18</b>	Bond and Interest
<b>4</b>	Capital Outlay	<b>19</b>	Adult Education
<b>5</b>	Employee Benefits	<b>20</b>	Capital Outlay
<b>6</b>	Special Assessment	<b>21</b>	Employee Benefits
<b>7</b>	Vocational Education	<b>22</b>	Historical Museum
<b>8</b>	Misc.	<b>23</b>	Historical Society
<b>9</b>	<b>Total</b>	<b>24</b>	Judgment
		<b>25</b>	Library
	<b>Municipal Universities:</b>	<b>26</b>	Recreation
<b>10</b>	General	<b>27</b>	Retirement
<b>11</b>	Bond and Interest	<b>28</b>	Special Assessment
<b>12</b>	Employee Benefits	<b>29</b>	Spec. Liab. Expense
<b>13</b>	Spec. Liab. Expense	<b>30</b>	Transportation
<b>14</b>	Misc.	<b>31</b>	Misc.
<b>15</b>	<b>Total</b>	<b>32</b>	<b>Total Taxes USD</b>
			<b>Capital Outlay – SB19:</b>
		<b>33</b>	Capital Outlay
		<b>35</b>	<b>Total Capital Outlay (SB19)</b>
		<b>36</b>	<b>Total Taxes Levied for Schools</b>

## November Abstract: Fund Distribution Line Numbers

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### Miscellaneous Districts:

	<b>Airport:</b>		<b>Extension Districts:</b>
1	General	32	General
2	Bond and Interest	33	Bond and Interest
3	No Fund Warrants	34	No Fund Warrants
4	Employee Benefits	35	Employee Benefits
5	Misc.	36	Misc.
6	<b>Total Airport</b>	37	<b>Total Extension District</b>
	<b>Ambulance:</b>		<b>Fire:</b>
7	General	38	General
8	Bond and Interest	39	Bond and Interest
9	No Fund Warrants	40	No Fund Warrants
10	Employee Benefits	41	Employee Benefits
11	Misc.	42	Ambulance
12	<b>Total Ambulance</b>	43	E.M.S.
		44	First Responder
		45	Misc.
		46	<b>Total Fire</b>
	<b>Cemetery:</b>		<b>Hospital:</b>
13	General	47	General
14	Bond and Interest	48	Bond and Interest
15	No Fund Warrants	49	No Fund Warrants
16	Employee Benefits	50	Employee Benefits
17	Special Road	51	Building & Capital Outlay
18	Misc.	52	Nursing Home
19	<b>Total Cemetery</b>	53	Ambulance
		54	Misc.
		55	<b>Total Hospital</b>
	<b>Community Bldg.:</b>		<b>Improvement:</b>
20	General	56	General
21	Bond and Interest	57	Bond and Interest
22	No Fund Warrants	58	No Fund Warrants
23	Employee Benefits	59	Employee Benefits
24	Misc.	60	Road Maintenance
25	<b>Total Comm. Bldg.</b>	61	Police & Fire
		62	Misc.
		63	<b>Total Improvement</b>
	<b>Drainage:</b>		<b>Industrial:</b>
26	General	64	General
27	Bond and Interest	65	Bond and Interest
28	No Fund Warrants	66	No Fund Warrants
29	Employee Benefits	67	Employee Benefits
30	Misc.	68	Misc.
31	<b>Total Drainage</b>	69	<b>Total Industrial</b>

## November Abstract: Fund Distribution Line Numbers

### Miscellaneous Districts:

	<b><u>Irrigation:</u></b>		<b><u>Park &amp; Rec.:</u></b>
70	General	95	General
71	Bond and Interest	96	Bond and Interest
72	No Fund Warrants	97	No Fund Warrants
73	Employee Benefits	98	Employee Benefits
74	Misc.	99	Misc.
75	<b>Total Irrigation</b>	100	<b>Total Park &amp; Rec.</b>
	<b><u>Library:</u></b>		<b><u>Rural Highway:</u></b>
76	General	101	General
77	Bond and Interest	102	Bond and Interest
78	No Fund Warrants	103	No Fund Warrants
79	Employee Benefits	104	Employee Benefits
80	Building	105	Road & Bridge
81	Misc.	106	Special Road
82	<b>Total Library</b>	107	Misc.
		108	<b>Total Rural Highway</b>
	<b><u>Light:</u></b>		<b><u>Sewer:</u></b>
83	General	109	General
84	Bond and Interest	110	Bond and Interest
85	No Fund Warrants	111	No Fund Warrants
86	Employee Benefits	112	Employee Benefits
87	Misc.	113	Misc.
88	<b>Total Light</b>	114	<b>Total Sewer</b>
	<b><u>Metro Transit:</u></b>		<b><u>Sewer Maintenance:</u></b>
89	General	115	General
90	Bond and Interest	116	Bond and Interest
91	No Fund Warrants	117	No Fund Warrants
92	Employee Benefits	118	Employee Benefits
93	Misc.	119	Misc.
94	<b>Total Metro Transit</b>	120	<b>Total Sewer Maint.</b>
	<b><u>Tax Increment Financing: (In excess of base value)</u></b>		<b><u>Water:</u></b>
121	Bond and Interest	123	General
122	<b>Tot. Tax Incr. Finance</b>	124	Bond and Interest
		125	No Fund Warrants
	<b><u>Watershed:</u></b>	126	Employee Benefits
129	General	127	Misc.
130	Bond and Interest	128	<b>Total Water</b>
131	No Fund Warrants		
132	Employee Benefits		<b><u>Other:</u></b>
133	Misc.	135	General
134	<b>Total Watershed</b>	136	Bond and Interest
		137	No Fund Warrants
	<b><u>Recreation Commission:</u></b>	138	Employee Benefits
141	General	139	Misc.
142	Employee Benefits	140	<b>Total Other</b>
143	<b>Total Recreation</b>		
		144	<b>Total Misc. Districts</b>

## November Abstract: Fund Distribution Line Numbers

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### Special Assessments

	<b>Inside Cities: (Urban)</b>
<b>1</b>	Demolition
<b>2</b>	Drainage
<b>3</b>	Sidewalks
<b>4</b>	Paving and Curbing
<b>5</b>	Sewer Assessments
<b>6</b>	Sewer (Delinquent Fees)
<b>7</b>	Water
<b>8</b>	Whiteway
<b>9</b>	Solid Waste Assessments
<b>10</b>	Solid Waste (Delinq. Fees)
<b>11</b>	Weeds
<b>12</b>	Ground Water Management
<b>13</b>	Public Parking Facilities
<b>14</b>	Tree Removal
<b>15</b>	Miscellaneous
	Subtotal-Inside Cities

	<b>Outside Cities: (Rural)</b>
<b>17</b>	Road
<b>18</b>	Drainage
<b>19</b>	Paving and Curbing
<b>20</b>	Sewer Assessments
<b>21</b>	Sewer (Delinquent Fees)
<b>22</b>	Solid Waste Assessments
<b>23</b>	Solid Waste (Delinq. Fees)
<b>24</b>	Lights
<b>25</b>	Water
<b>26</b>	Irrigation
<b>27</b>	Weeds
<b>28</b>	Ground Water Mngmt.
<b>29</b>	Miscellaneous
	Subtotal-Outside Citites

## 16/20M Tagged Vehicles Record Layout

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pvhtj.txt  
 Summary of data certified **July 15**  
 Pursuant to *K.S.A. 79-1806(a)* and amendments thereto

	Description	Field Name	Length	% of Value	Decimal	Alpha/ Numeric
1)	County Number	HTJCNTY	3		0	N
2)	Tax Unit	HTJTAXUNT	3		0	N
3)	Assessed Value	HTJASVALUE	11	20%	0	N
4)	Penalty	HTJPENALTY	11	100%	0	N
5)	Canceled Tax	HTJCANCEL	11		2	N
6)	Motor Vehicle Levy	HTJLEVY	9		9	N

## 16/20M Tagged Vehicles Record Layout

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pvhtn.txt  
 Summary of data certified **November 15**  
 Pursuant to *K.S.A. 79-1806(a)* and amendments thereto

	Description	Field Name	Length	% of Value	Decimal	Alpha/ Numeric
1)	County Number	HTNCNTY	3		0	N
2)	Tax Unit	HTNTAXUNT	3		0	N
3)	Assessed Value	HTNASVALUE	11	20%	0	N
4)	Penalty	HTNPENALTY	11	100%	0	N
5)	Canceled Tax	HTNCANCEL	11		2	N
6)	Motor Vehicle Levy	HTNLEVY	9		9	N

## Watercraft Record Layout

pvwtrcftj.txt  
 Summary of data certified **July 15**  
 Pursuant to *K.S.A. 79-1806(a)* and amendments thereto

	Description	Field Name	Length	% of Value	Decimal	Alpha/ Numeric
1)	County Number	WCJCNTY	3		0	N
2)	Tax Unit	WCJTAXUNT	3		0	N
3)	Assessed Value	WCJASVALUE	11	11.5% <sup>1</sup>	0	N
4)	Penalty	WCJPENALTY	11	100%	0	N
5)	Filler	WCJFILLER	11		2	N
6)	Watercraft Levy	WCJLEVY	9		9	N

## Watercraft Record Layout

pvwtrcftn.txt  
 Summary of data certified **November 15**  
 Pursuant to *K.S.A. 79-1806(a)* and amendments thereto

	Description	Field Name	Length	% of Value	Decimal	Alpha/ Numeric
1)	County Number	WCNCNTY	3		0	N
2)	Tax Unit	WCNTAXUNT	3		0	N
3)	Assessed Value	WCNASVALUE	11	11.5% <sup>2</sup>	0	N
4)	Penalty	WCNPENALTY	11	100%	0	N
5)	Filler	WCNFILLER	11		2	N
6)	Watercraft Levy	WCNLEVY	9		9	N

<sup>1</sup> 11.5% assessment rate for tax year 2014;

5% assessment rate all tax years thereafter

<sup>2</sup> 11.5% assessment rate for tax year 2014;

5% assessment rate all tax years thereafter

# Appendix H

## Kansas Board of Tax Appeals

### Forms

- ~ Equalization (EQ)
- ~ Payment Under Protest (PR)
- ~ Property Tax Exemptions (TX)
- ~ Tax Grievance (TG) Applications
- ~ KDOR, Div of Taxation (DT) Appeals
  - ~ Mortgage Registration (MRP)
  - ~ Economic Development (EDX)
- ~ Industrial Revenue Bond Exemption (IRBX)
  - ~ Other

<http://www.kansas.gov/cota/Forms/index.html>

# Appendix I

## Miscellaneous

~ Application for Deferral (Military) of Real Property Taxes

<https://www.ksrevenue.gov/pvdforms.html>

~ Record Retention Guidelines

<https://www.kshs.gov/p/public-records/19390>

# Glossary

# Glossary of Property Tax Terms

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<b>AA</b>	Assessment Administration is the portion of the Orion software that provides the real property valuation information needed by the County Clerk to establish the assessment roll.
<b>Added Tax</b>	Property that is discovered after the November 1 tax roll has been certified to the County Treasurer is listed and valued by the County Appraiser. The County Clerk places the property value, computed tax on an ‘added tax roll’, and certifies the same to the County Treasurer for collection. The full amount of tax is due immediately and payable within 45 days after the County Treasurer issues the tax statement. <i>K.S.A. 79-1427a</i> (personal property), <i>79-1475</i> (real property)
<b>Advance Tax</b>	Those taxes paid for the current year roll before the levies are set and the tax roll is extended for the current year.
<b>Annual Claim for Exemption</b>	See claim for exemption (annual).
<b>Appraised Value</b>	The full (100%) value of all real and tangible personal property. This would be the value that the County Appraiser certifies to the County Clerk.
<b>Assessed Value</b>	<p>The percentage of appraised value of taxable property based on the constitutional classification of the property, which is the figure at which the property is entered on the assessment roll. Assessed value differs from market value in Kansas due to the fraction assessment laws. The assessed value is the basis upon which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. (Also known as taxable value.)</p> <p>E.g. If the market value of a residence is \$75,000, the assessed value is 8,625 which is 11.5% of the market value.</p>
<b>Assessment Roll</b>	The assessment roll usually lists property by an identifier, owner’s name and address, and the assessed value of the property owned.
<b>Board of Equalization</b>	The state Court of Tax Appeals shall constitute a state board of equalization pursuant to <i>K.S.A. 79-1409</i> .
<b>BOC</b>	Board of Commissioners
<b>BOE</b>	Board of Equalization (State)
<b>BOTA</b>	Board of Tax Appeals

# Glossary of Property Tax Terms

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<b>CAMA</b>	Computer Assisted Mass Appraisal
<b>Canceled Tax</b>	<p>1. Oil and gas properties – when the aggregate amount of the tax owed by any taxpayer on any royalty interest is less than \$5, such tax shall be cancelled and the amount shall not be included on the personal property list. <i>K.S.A. 79-330.</i></p> <p>2. Personal property – Whenever the aggregate amount of the tax owed upon tangible personal property by any taxpayer is less than \$5, such tax shall be cancelled and no personal property tax statement shall be issued. <i>K.S.A. 79-344.</i></p>
<b>CE</b>	Clerical error involves those corrections of irregularities that pertain to errors that shall be corrected pursuant to <i>K.S.A. 2008 Supp. 79-1701 et seq.</i> Also, see clerical error.
<b>CID</b>	Community Improvement District
<b>Claim for Exemption (Annual)</b>	On or before March 1, the owner(s) of all property that is exempt from the payment of property tax for a specified period of years shall annually file a claim for exemption with the County Appraiser on forms prescribed by the Director of Property Valuation. Property exempted under <i>K.S.A. 79-201d</i> and <i>201g</i> are not included in this requirement. A written statement shall be included with the annual claim for exemption, signed by the Clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption. <i>K.S.A. 79-210.</i>
<b>Classification Rate</b>	<p>The state of Kansas has a classified property tax system as provided by Article 11, § 1 of the state constitution. Taxable property is classified as real or personal and subclassified as various percentages of value. There are seven subclasses of real property and six subclasses of personal property.</p> <p>E.g. Residential property is taxed at 11.5% of its full value, whereas commercial property is taxed at 25% of its full value.</p>
<b>Community Improvement District</b>	<i>K.S.A. 2009 Supp. 12-6a26</i> through <i>12-6a36</i> authorizes the financing by any municipality to create a district to acquire, improve, construct, etc., buildings, sidewalks, roads, interchange... Resources for financing a CID may be done one of four ways: Special assessments, sales tax, Ad Valorem taxes, and other sources of revenue.

# Glossary of Property Tax Terms

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<b>County Average Tax Rate</b>	<p>The total amount of general property taxes levied within the county by the state, county and all other taxing subdivisions levying such taxes within such county divided by the total assessed tangible valuation of property with such county as of November 1<sup>st</sup>. <i>K.S.A. 79-5105 (c)</i>.</p> <p>Example: County November 2014 County Average Tax Rate</p> <p>Total General Ad Valorem Tax 11,842,301.66 = 0.107119 avg. tax rate Total Assessed Tangible Prop. Value 110,553,063</p>
<b>COV</b>	Certificate of Value
<b>CVN</b>	Change of Value Notice
<b>Delinquent Tax</b>	All property that remains due after the statutory deadlines for payment shall be classified as delinquent and draw interest as required by statute until paid.
<b>District</b>	See Taxing District.
<b>District Identifier</b>	<p>The district identifier is used for statistical abstract reporting and consists of two components:</p> <ol style="list-style-type: none"><li>1. A two-alpha character identifier is uniformly assigned in all counties according to a district code listing that is provided by the Division of Property Valuation E.g. ST = State; CT = County; CZ = Third Class City; FE = Fire.</li><li>2. A three-digit numeric field is used to identify individual districts within a district type. There are several numeric fields assigned by the division, such as 100 for state 200 for county, and any joint district number.</li></ol>
<b>Economic Development Exemption</b>	Exemption that is granted pursuant to Article 11, §13 of the State Constitution.
<b>EDX</b>	Economic Development Exemption
<b>Escaped Tax</b>	Omissions of property from previous years' tax rolls (up to two previous years) that were required to be listed. The property shall be designed on the roll as escaped.
<b>Exempt Dam</b>	A dam that is constructed across a dry watercourse or stream that meets all legal requirements and is approved by the chief engineer of the division of water resources in the state board of agriculture pursuant to <i>82a-405 et seq.</i> Such dam and reservoir shall be entitled to an exemption from taxes levied upon such land in the amount prescribed by <i>K.S.A. 79-201g</i> .
<b>Fair Market Value</b>	The amount in terms of money that a well-informed buyer is justified in paying and a well-informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion. <i>K.S.A. 79-503a</i> .

# Glossary of Property Tax Terms

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<b>Governing Body</b>	The governing body of any municipality or taxing subdivision is that body that has legal authority and is empowered to levy taxes.
<b>Hearing Tracking Module (HTM)</b>	Designed for the Legacy CAMA system to assist the county officials with the real property appeals process. The module contains one record for each parcel that has entered the hearing/appeal process. In Orion the real property appeals are processed on the 'Appeals' tab. Current and past appeal history for the individual parcel is displayed and updated on this tab.
<b>HO/P</b>	Hearing Officer/Panel
<b>In Lieu of Tax</b>	<ol style="list-style-type: none"><li>1. Taxing subdivisions are authorized to enter into contracts for the payment of service charges in lieu of taxes when an owner of property is exempt from payment of ad valorem taxes under law. <i>K.S.A. 12-147</i>.</li><li>2. Payments are made to the County Treasurer and apportioned in one of four ways depending on the writing of the contract. <i>K.S.A. 12-148</i>.</li><li>3. Industrial revenue bond payment in lieu of taxes may be required on property that has an exemption from ad valorem property taxes as granted by the state court of tax appeals. Any in lieu of tax payment made to a county or city shall be transmitted to the County Treasurer who then divides the payment among the taxing subdivisions in the same proportion that the amount of the total mill levy bears to the aggregate of such levies in the territory in which the facility is located. <i>K.S.A. 12-1742</i>.</li></ol>
<b>Increment</b>	<ol style="list-style-type: none"><li>1. The amount of ad valorem taxes collected from real property within a neighborhood revitalization area that is in excess of the amount of tax which is produced from such property and attributable to the assessed valuation of such property prior to the date the neighborhood revitalization area was established. <i>K.S.A. 12-17,114. et seq.</i></li></ol>
<b>Industrial Revenue Bond Exemption</b>	Exemption that is granted pursuant to <i>K.S.A. 79-201a Second</i> as authorized by <i>K.S.A. 12-1740</i> to <i>12-1749</i> .
<b>IRBX</b>	Extension of board of tax appeals order for an Industrial Revenue Bond.
<b>Joint District Identifiers</b>	A district 3-digit code set by the Division of Property Valuation that are used for tax districts that have boundary lines that extend into another county or counties.
<b>KDOR</b>	Kansas Department of Revenue.
<b>KSCAMA</b>	Kansas Computer Assisted Mass Appraisal.

# Glossary of Property Tax Terms

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## **Land Based Classification Standards**

A code system used in Orion that identifies property by its' primary use. The code is a 4-digit identifier and is used for both real and personal property. The Division of Property Valuation issues a list of allowable land based classification standards codes.

Several examples of land based classification standards codes are 9010 – Farming/Ranch land with no improvements; 1101 – Single Family Residential (detached); etc. This code system replaces the LUC (Land Use Code) used with the Legacy CAMA system.

## **LBCS**

Land Based Classification Standards

## **Mill**

One mill is one-thousandth of the one-dollar or one-tenth of one cent. Pursuant to K.S.A. 79-2963 the amount of each mill shall be expressed at a rate in dollars or fraction thereof upon each \$1,000 of assessed valuation. A mill levy rate of 118.435 would mean that \$118.435 of tax would be charged for every \$1,000 assessed valuation. Therefore, a residential property that has an assessed valuation of \$3,545 would have a tax of \$419.85. The calculation is carried out by dividing the mill levy of 118.435 by 1000 and multiplying the result by 3545 (the taxable value of the property).

To calculate a property tax levy for a taxing jurisdiction, the respective portion of the jurisdiction budget is divided by the total assessed valuation with the boundary of the jurisdiction.

Budget of jurisdiction = mill levy stated in one-thousandth of one dollar assessed valuation multiplied by 1000 = dollars per 1,000

Each governing jurisdiction with authority to levy tax certifies a budget to the County Clerk. The County Clerk computes the final tax levy rate to be applied to each parcel of real estate and personal property valuation and certifies to the County Treasurer the amount of tax to be collected (tax roll). The total tax collected on all valued property in the county should be the amount needed to meet the budgets of all governing jurisdictions.

Other sources of income are taken into consideration before determining the portion of each budget that will be supported by a property tax.

## **Motor Vehicle County Average Levy**

The same as the county average tax rate except that such rate shall be computed without regard to the general property taxes levied by school districts pursuant to *K.S.A. 79-5105 (c)*.

Example: A county 2015 motor vehicle average levy is calculated by beginning with the county 2013 average tax rate of 0.107119 less the school district general fund levy of 0.0200 = 0.087119. The 0.087119 levy will be used to determine the tax liability for the 2015 motor vehicles with registration year 2016.

## **Municipality**

Means any county, township, city, school district or other political or taxing subdivision (tax unit in Orion) of the state.

# Glossary of Property Tax Terms

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<b>Neighborhood Revitalization Area</b>	K.S.A. 12-17,115 (c) defines three conditions that would designate an area to be considered as part of the boundary described as neighborhood revitalization. One or more of the conditions described must exist and the rehabilitation should be necessary to protect the public health, safety, or welfare of the residents of the municipality.
<b>New Improvements</b>	New improvements to real property, for the purposes of the budget laws, would be interpreted in the same manner as it is for levy tax limitation purposes. Included are new houses, commercial buildings, and new additions to existing structures, other building and yard improvements. For cities and counties, Senate Substitute for House Bill 2088 provides for in part... (a) The construction of any new structures or improvements, or remodeling or renovation of any existing structures or improvement on real property.
<b>NRA/NRP</b>	Neighborhood Revitalization Act/Neighborhood Revitalization Program
<b>Orion</b>	Orion is the new, web-enabled, browser-based CAMA that replaced the Legacy CAMA system.
<b>PILOT</b>	Payment in Lieu of Tax
<b>PRC</b>	Property Record Card
<b>Property Tax Levy</b>	The amount government bodies with taxing authority levy on valued real and personal property in a jurisdiction.
<b>Public Utility</b>	Means every individual, company, corporation, association of persons, lessees or receivers that own, control and hold for resale stored natural gas or are in control, manage or operate a business of: railroads; telegraphic companies; telephonic companies; pipeline companies distributing natural gas, oil, or other commodities; electrical power companies; for profit or subject to regulation by the state corporation commission water utilities; barge companies.
<b>PVD</b>	Property Valuation Division
<b>Rate of Interest on delinquent or unpaid tax</b>	The rate of interest is determined by the underpayment rate per annum prescribed under the federal internal revenue code, paragraph (2) of subsection (a) of section 6621, without regard to subsection (c) thereof, of as of a specific date. The interest as of Kansas will report the rate of interest to counties on an annual basis.
<b>Rate of Interest on overpayments of tax</b>	The rate of interest on refunds to the taxpayer is determined in the same manner as delinquent tax, except for the rate of adjustments. Payment under protests and 'equalization' appeals; tax grievance/clerical errors ordered by the court of tax appeals are adjusted by minus two percentage points as prescribed by statute. Clerical error refunds ordered by the county board of commissioners include the rate of interest as prescribed by <i>K.S.A. 79-2968</i> . The State of Kansas will report the rate of interest to counties on an annual basis.
<b>RHID</b>	Rural Housing Improvement District

# Glossary of Property Tax Terms

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<b>Rural Housing Improvement District</b>	K.S.A. 12-5241 et seq. authorizes a city or county to create a rural housing improvement district to develop and renovate housing. The length of any individual project shall not exceed 15 years.
<b>SAC</b>	Statutory Authority Code
<b>SCTA</b>	State Court of Tax Appeals
<b>Severed Minerals</b>	Whenever the fee to the surface of any tract, parcel or lot of land is in any person or persons, and the right or title to any minerals is in another or in others, such mineral interest shall be listed, valued and taxed separately from the fee to the surface land, the market value of right or title to these minerals is to be determined by the County appraiser. The Register of Deeds shall furnish to the County Clerk where such mineral interest exists. K.S.A. 79-420, K.S.A. 79-4216 et seq. Discusses mineral severance tax. K.S.A. 79-4227 describes the distribution of revenue from the mineral severance tax.
<b>Special Assessments</b>	<p>Local units of government may finance some or all of the costs of public improvements within a definable area of the city by levying special assessments against the property that benefits from the improvements. The governing body may provide for the payment of the cost thereof by installments, instead of levying the entire tax or special assessment for such cost at one time.</p> <p>Examples of special improvements include: street improvement; addition of curbs, sidewalks, drainage works, sewer, water, gas, and other utility mains; street lights; parks; playgrounds, etc. K.S.A. 12 Article 6a. General improvement and assessment law.</p>
<b>State Appraised</b>	The director of the Division of Property Valuation shall annually determine the fair market value of the property of all public utilities.
<b>State Assessed</b>	The taxable assessed value of public utility property, real and personal, tangible and intangible.
<b>Statutory Authority Code (SAC)</b>	A three-digit number used to identify a specific fund of a taxing Subdivision. that also references the statute that authorizes the fund. These funds are certified in the November abstract fund distribution report using the SAC, which is the Kansas statute authorizing the fund and the amount of tax budgeted for the fund.
<b>Taxing District</b>	<p>A geographic area that is governed by a board of people with taxing authority to provide a special service for the people located in the described area. The taxing authority is subject to all Kansas statutes and potential petition of the people being governed.</p> <p>Examples of named taxing authorities: County, city, township, school, cemetery, fire protection, hospital, ambulance, parks, library, drainage, sewer, etc.</p>

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<b>Taxing District Fund</b>	Whenever the term ‘fund’ is used in budgets of taxing subdivisions it is intended to have reference to those funds which are authorized by statute to be established. ‘Fund’ is not intended to mean the individual budget items of a fund, but is intended to have reference to the total of such individual items. <i>K.S.A. 79-2925.</i>
<b>Tax Increment Financing (TIF)</b>	Development and redevelopment of eligible areas within and without a city authorized by cities that are financed by special obligation bonds and full faith and credit tax increment bonds. See Glossary term increment, item two for further information.
<b>Tax Roll</b>	The tax roll includes the taxable value, composite property tax levy, and the amount of tax assessed upon each parcel of real property and upon the amount of personal property subject to tax, in the name of each person, company or corporation.
<b>Taxing Unit</b>	Historically, in CAMA, a tax unit or tax-rate area has been a unique geographic area in a county whereby all the taxable properties in the area are subject to property tax levies at identical rates. In Orion the taxing unit is a unit of government with the authority to levy property taxes. It is also referred to as a taxing district, authority or entity (see ‘Tax district’).
<b>Taxing Unit Group</b>	In Orion a taxing unit group is a unique geographic area in a county whereby all the taxable properties in the area are subject to property tax levies at identical rates. Historically Kansas has referred to this area as a ‘tax unit.’
<b>Taxing Unit Type</b>	<p>In Orion a taxing unit type is a group to which taxing units or tax districts can be assigned for reporting purposes.</p> <p>Examples of taxing unit types would be cities, townships, school districts, cemeteries, etc.</p>
<b>Taxable Value</b>	The value of tangible properties used for ad valorem budget purposes to establish the levy needed to meet the budgetary requirements of a taxing subdivision.
<b>Third Class Cities</b>	Cities of third class shall be and remain a part of the corporate limits of the townships in which the same are situated. <i>K.S.A. 15-104.</i>
<b>TIF</b>	Tax Increment Financing
<b>Watercraft</b>	New category by definition replacing the boat, boat trailer, and marine personal property classification. Assessment rate is 11.5% for the 2014 tax year and 5% for 2015 and all years thereafter.