

# Kansas Property Valuation

**Roger Hamm**  
**Deputy Director, Division of Property Valuation**



## Ad Valorem Property Tax

- The property tax is the largest, single source of revenue in Kansas.
- For 2017 it generated \$4.72 billion per year from \$34.75 billion of taxable value from 1.6 million parcels.
- Property taxes are the main source of revenue to fund local services provided by cities, counties and other taxing subdivisions for:
  - roads, streets, parks, ambulance, fire and police protection, schools, community colleges and other services.

**Levied Tax**  
**\$6,575,951**

**Tax Per Capita**  
**\$4,428**

***Wallace County Distribution***

Taxing Districts	Total	% of Total
State	58,752.33	0.89%
County	4,025,671.49	61.22%
City	395,558.08	6.02%
Township	37,599.26	0.57%
USD General	752,226.27	11.44%
USD Other	1,082,106.90	16.46%
Extension	74,497.98	1.13%
Fire	107,837.21	1.64%
Library	41,715.93	0.63%
Misc.	10.06	0.00%

27.90%  
for USD  
Funding

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**Levied Tax**  
**\$7,322,333**

**Tax Per Capita**  
**\$5,872**

***Greeley County Distribution***

Taxing Districts	Total	% of Total
State	53,603.66	0.73%
County	4,875,822.04	66.59%
City	314,059.96	4.29%
USD General	687,262.04	9.39%
USD Other	1,370,466.22	18.72%
Cemetery	21,119.85	0.29%

28.11%  
for USD  
Funding

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**Reno County Distribution**

**Levied Tax**  
**\$95,603,906**

**Tax Per Capita**  
**\$1,482**

Taxing Districts	Total	% of Total
State	870,082.40	0.91%
County	24,129,339.53	25.24%
City	16,319,643.68	17.07%
Township	3,506,867.26	3.67%
USD General	10,512,849.42	11.00%
USD Other	20,695,792.97	21.65%
Community College	13,008,131.21	13.61%
Cemetery	13,775.39	0.01%
Drainage	51,898.51	0.05%
Fire	2,810,413.40	2.94%
Library	2,186,405.81	2.29%
Sewer	62,193.77	0.07%
Tax Increment	163,176.53	0.17%
Watershed	82,468.61	0.09%
Misc.	1,191,099.35	1.25%

32.65%  
for USD  
Funding

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**Douglas County Distribution**

**Levied Tax**  
**\$179,312,949**

**Tax Per Capita**  
**\$1,618**

Taxing Districts	Total	% of Total
State	1,986,145.24	1.11%
County	60,457,804.73	33.72%
City	35,960,614.69	20.05%
Township	4,479,776.09	2.50%
USD General	24,982,591.60	13.93%
USD Other	48,713,965.67	27.17%
Cemetery	75,874.16	0.04%
Drainage	134,187.67	0.07%
Fire	441,586.38	0.25%
Library	315,893.66	0.18%
Tax Increment	1,185,554.15	0.66%
Watershed	133,587.51	0.07%
Misc.	444,401.71	0.25%

41.10%  
for USD  
Funding

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**Levied Tax**  
**\$244,583,986**

**Tax Per Capita**  
**\$1,375**

***Shawnee County Distribution***


Taxing Districts	Total	% of Total
State	2,441,888.68	1.00%
County	78,656,665.45	32.16%
City	43,975,438.21	17.98%
Township	8,522,099.42	3.48%
USD General	29,699,172.49	12.14%
USD Other	50,491,929.01	20.64%
Municipal University	3,526,054.91	1.44%
Airport Authority	3,340,586.62	1.37%
Cemetery	6,808.76	0.00%
Drainage	345,587.96	0.14%
Fire	2,635,066.90	1.08%
Improvement	438,897.98	0.18%
Library	15,584,255.75	6.37%
Lighting	984.88	0.00%
Tax Increment	213,604.80	0.09%
Watershed	111,971.43	0.05%
Misc.	4,593,422.51	1.88%

32.78%  
for USD  
Funding

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***Shared Tax \$\$ from the State  
(when they fund it)***

- City County Revenue Sharing
- LAVTRF
- Slider Payments for M&E
- Liquor Excise Tax & Motor Fuels Tax
- Mineral Tax (Severance)
- Rental Excise Tax
- Special City County Highway Fund



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## Tax Sources under County Commissioner's Control...

- Property taxes, currently with a tax lid.
- Sales and Use taxes, if your voters approve, up to one cent; more if you go to the Legislature and ask for special authority.
- Intangibles taxes, although most have gone away.
- Transient Guest Taxes



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## *Constitution – Article 11*

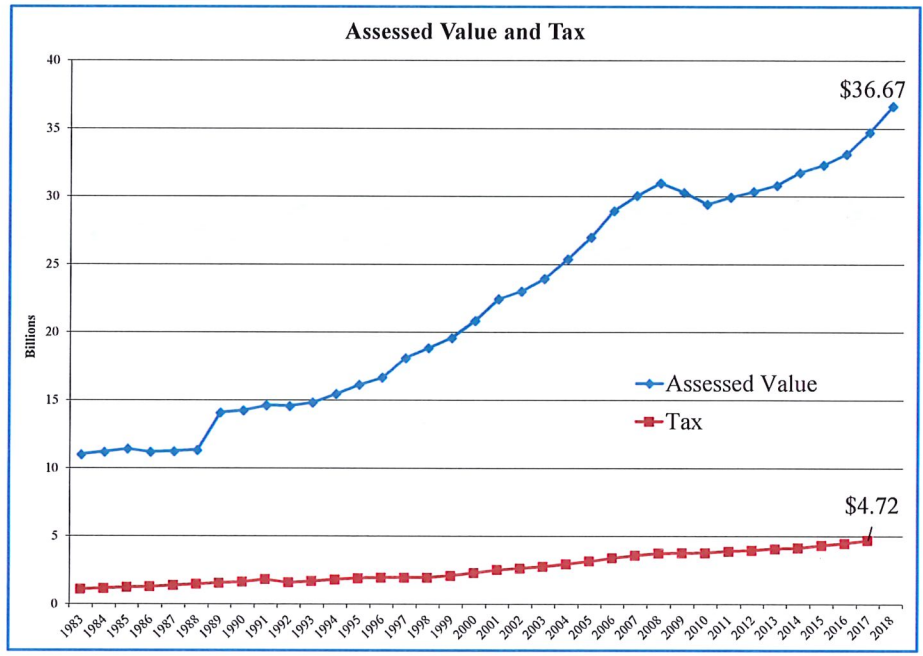
*...the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation.*

- **Uniform and Equal –**
  - **Value** = Market Value for all but land devoted to agricultural use and commercial and industrial machinery and equipment
  - **Rate** = assessment rate (percentage of value)



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Source: PVD Statistical Report of Property Assessment and Taxation.

### Assessed Value % of State Total Value

	2017	2018	Change	% Change	% of Total
State Total	34,754,265,186	36,671,989,143	1,917,723,957	5.52%	
Johnson	9,854,476,218	10,572,042,858	717,566,640	7.28%	28.83%
Sedgwick	4,675,741,600	4,862,459,765	186,718,165	3.99%	13.26%
Shawnee	1,625,838,045	1,714,356,861	88,518,816	5.44%	4.67%
Douglas	1,322,682,022	1,392,529,213	69,847,191	5.28%	3.80%
Wyandotte	1,250,750,446	1,362,467,406	111,716,960	8.93%	3.72%
<b>Total</b>					<b>54.28%</b>



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Source: PVD Statistical Report of Property Assessment and Taxation.

### ***Classification***

#### Class 1 – Real Property

<u>Subclass</u>	<u>Assessment Rate</u>	<u>Value</u>
Residential	11.5%	Market
Ag Land	30.0%	Productivity/Income
Vacant Lots	12.0%	Market
Not-for-Profit	12.0%	Market
Public Utility	33.0%	Market
Comm/Industrial	25.0%	Market
Other	30.0%	Market

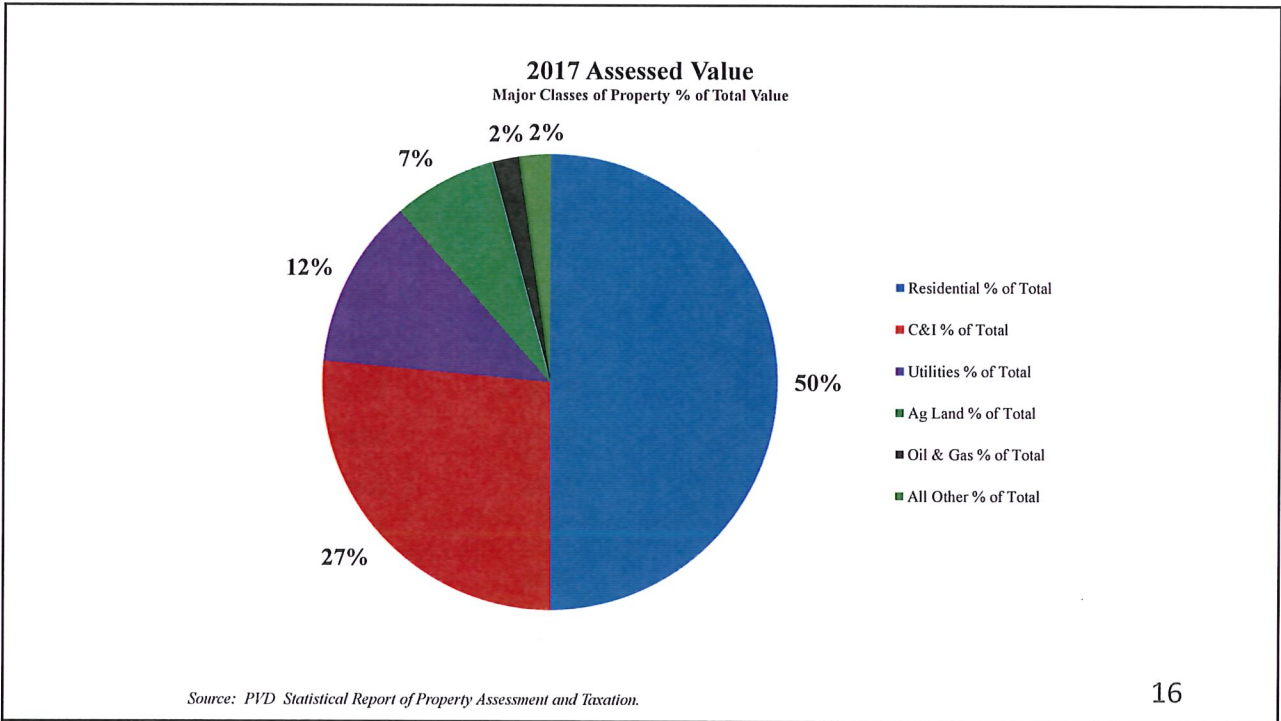
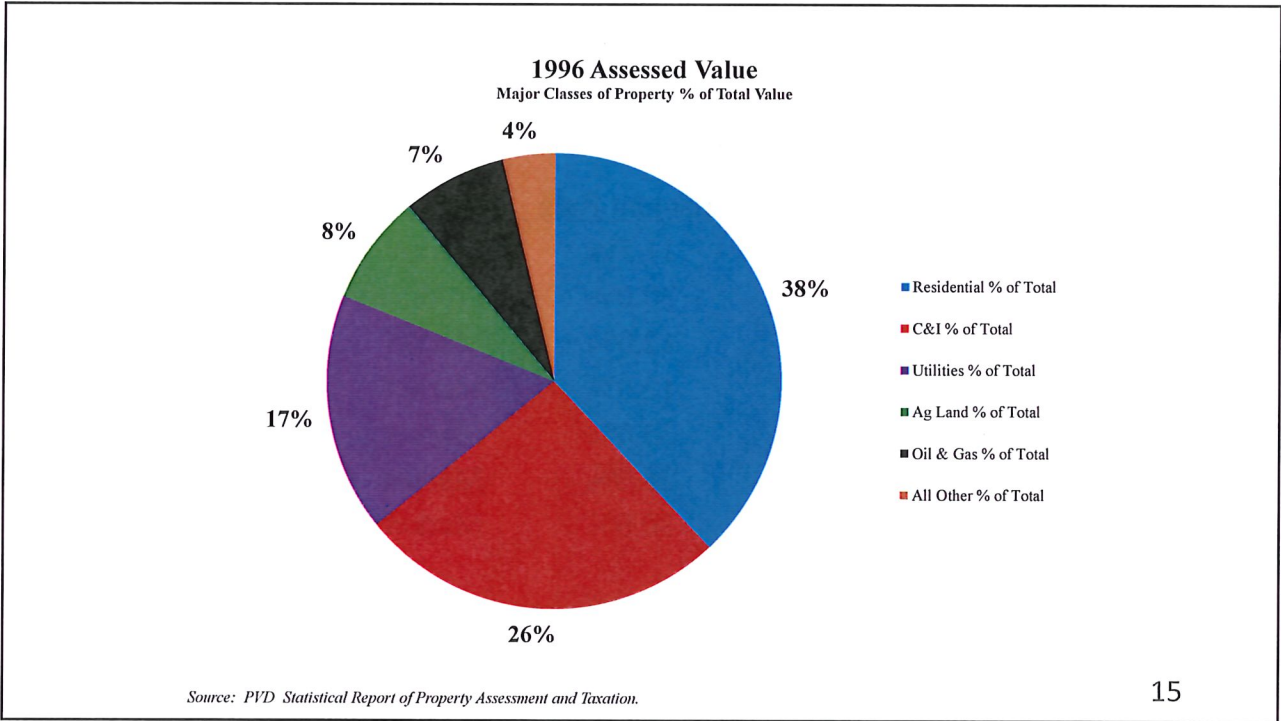
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### ***Classification***

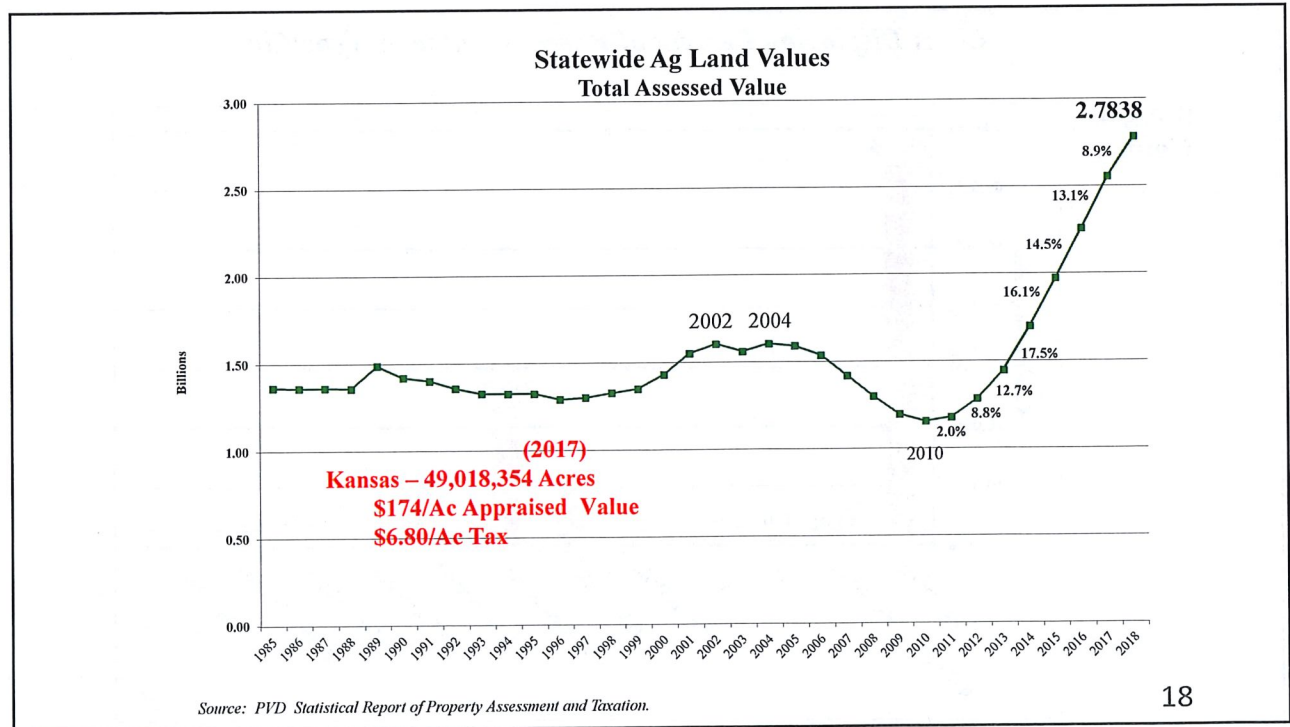
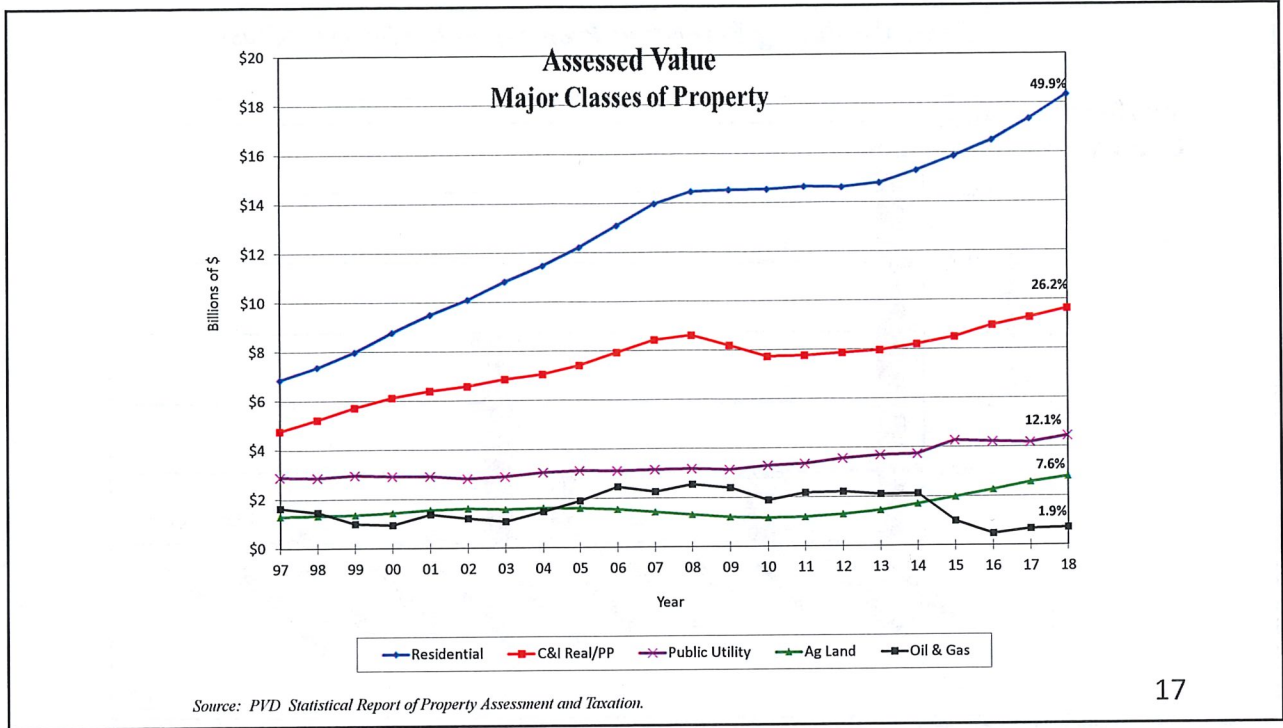
#### Class 2 – Tangible Personal Property

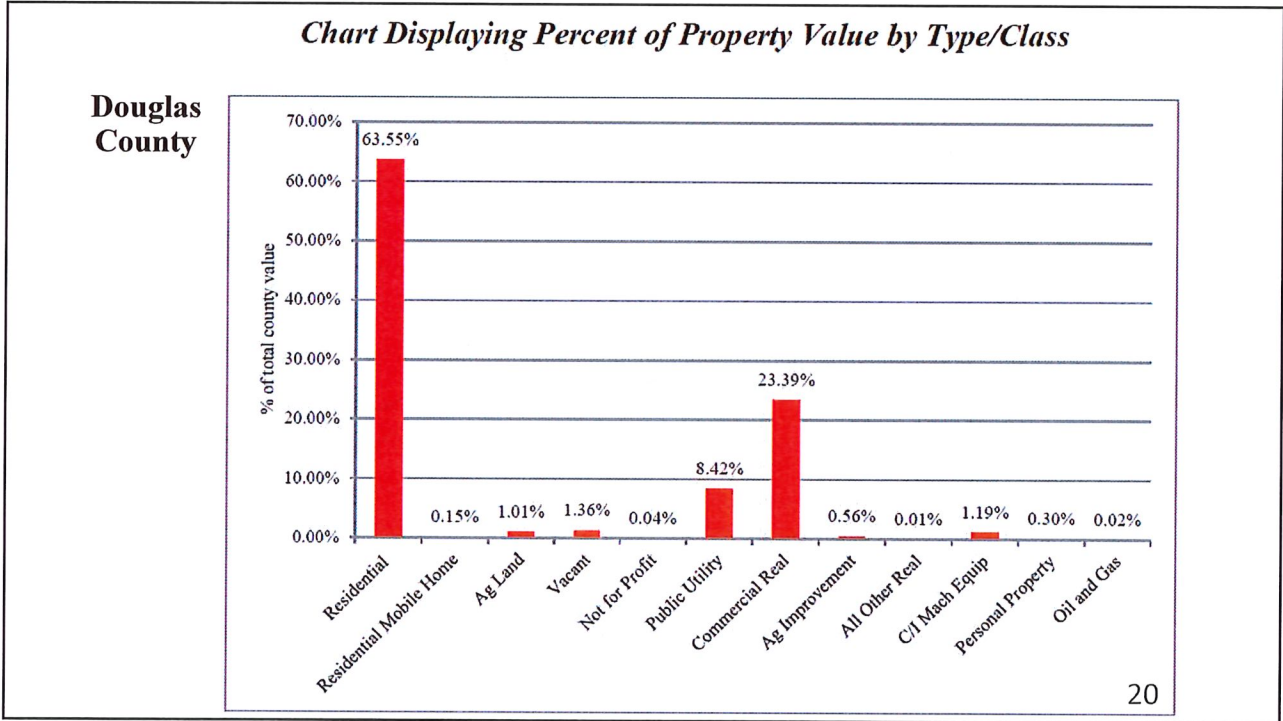
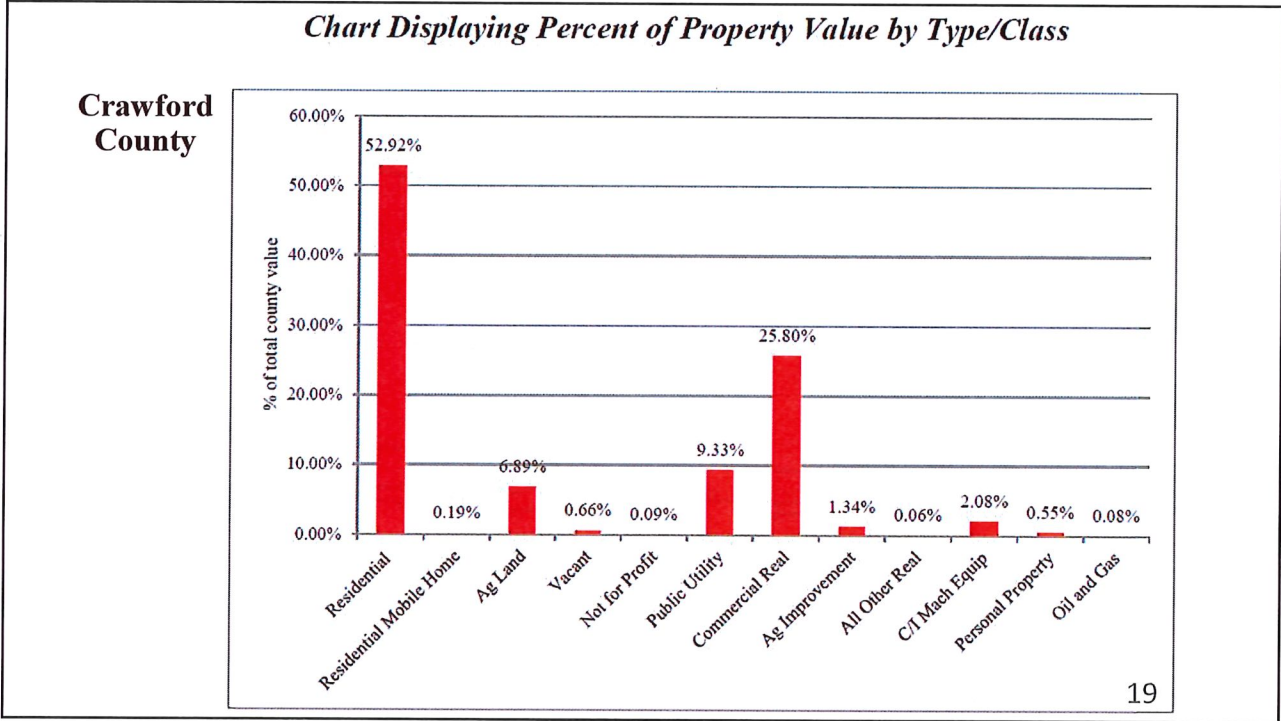
<u>Subclass</u>	<u>Assmnt</u>	<u>Value</u>
Residential Mobile Homes	11.5%	Market
Mineral Leaseholds	30.0%	Market
Low Production	25.0%	Market
Public Utility	33.0%	Market
Motor Vehicles	30.0%	Market
CIME	25%	Retail cost when new
Other	30%	Market

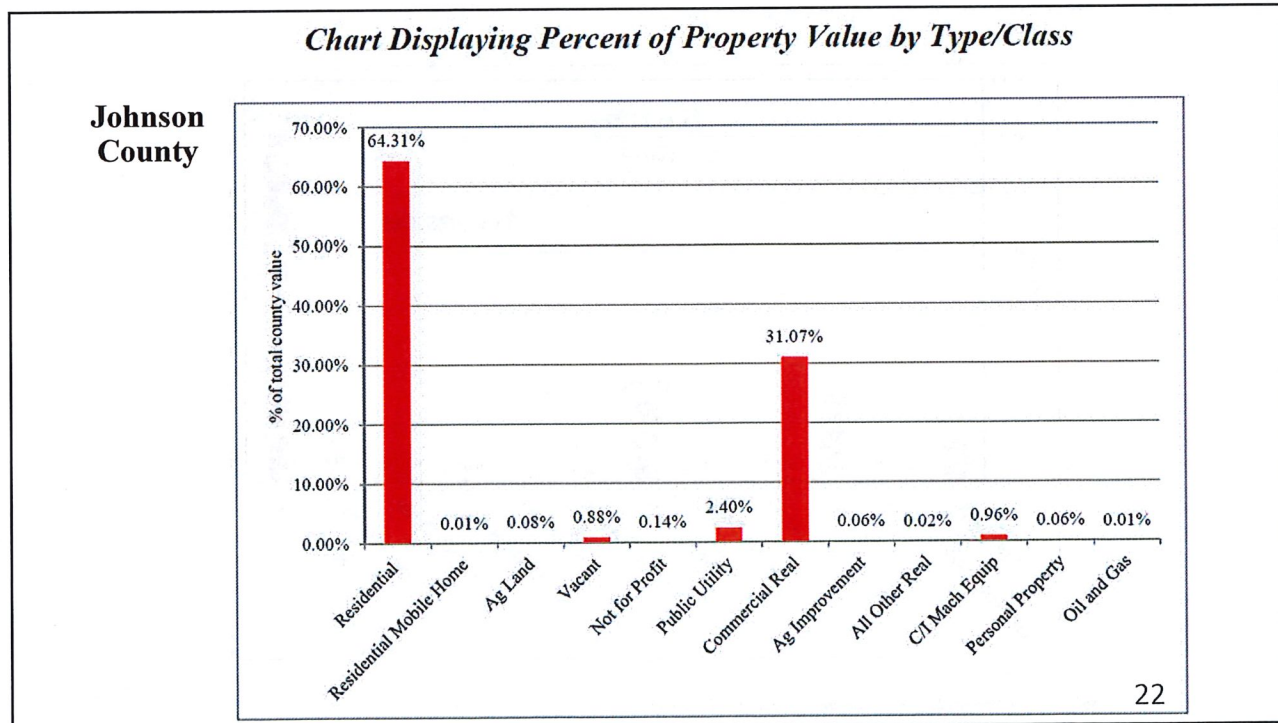
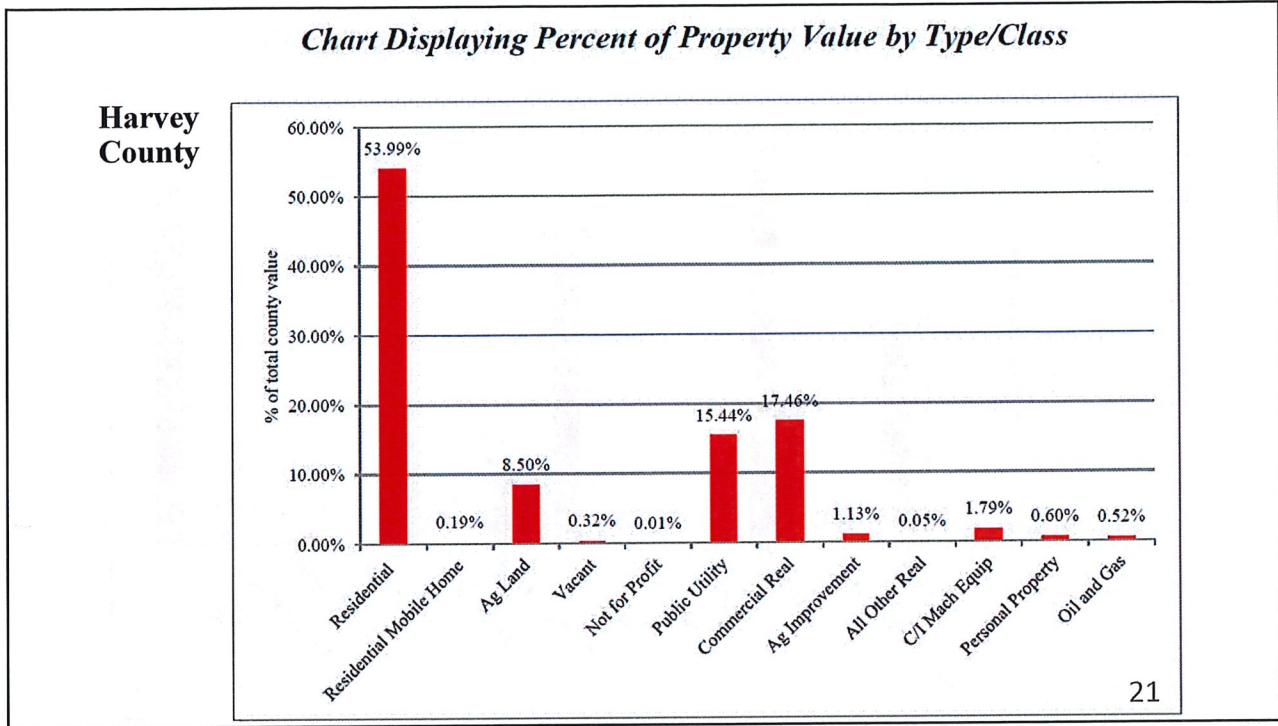
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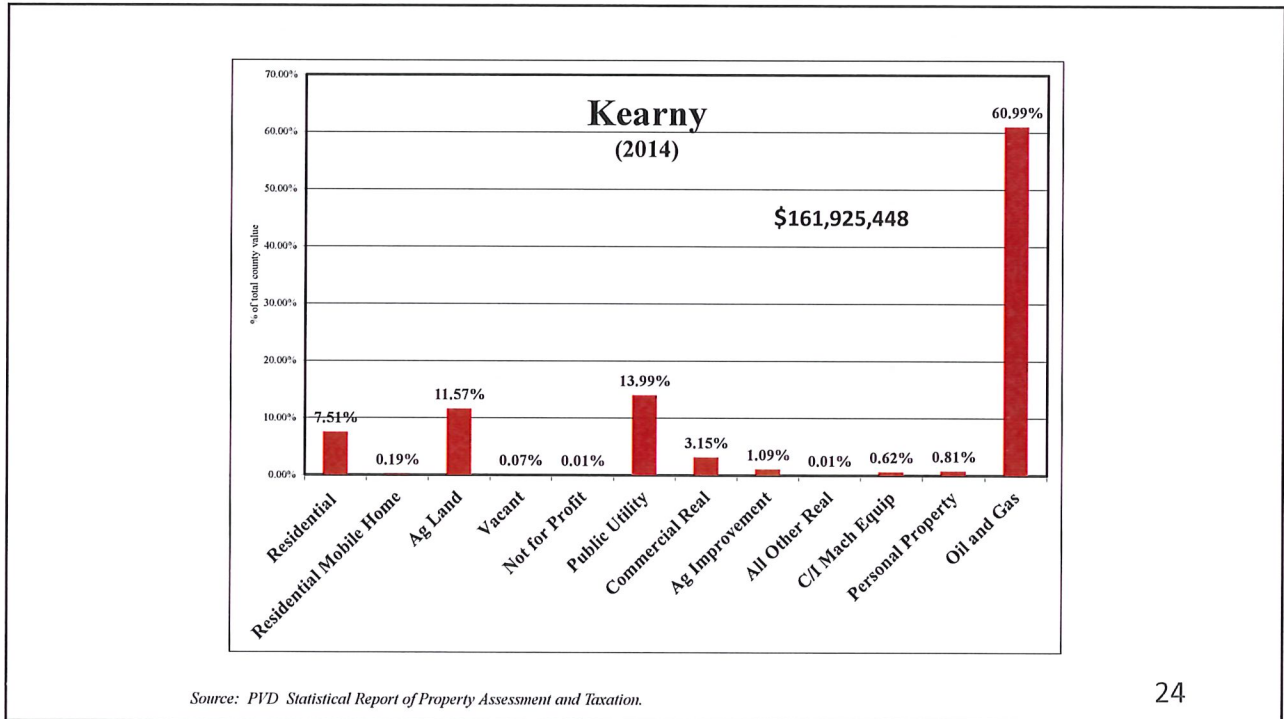
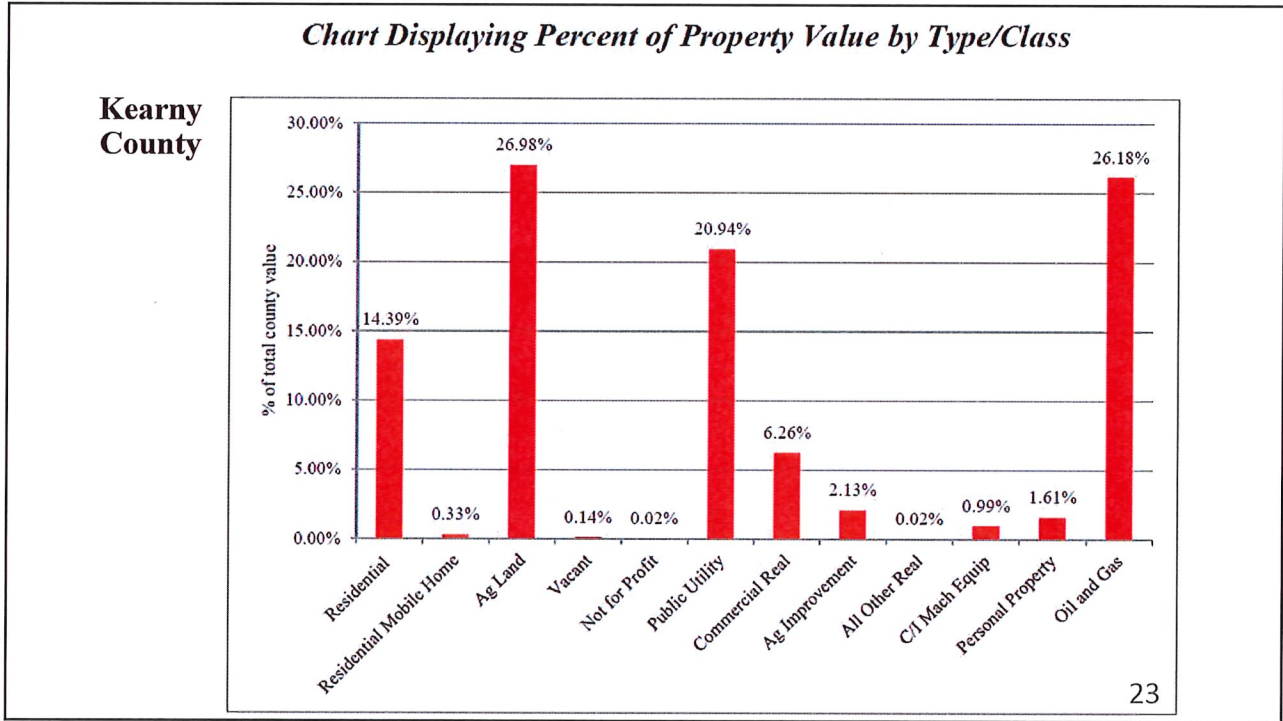




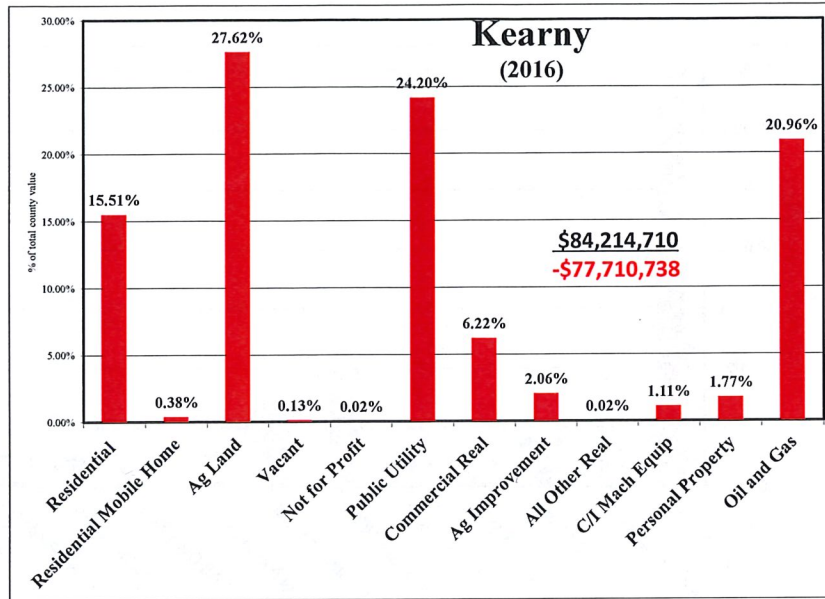








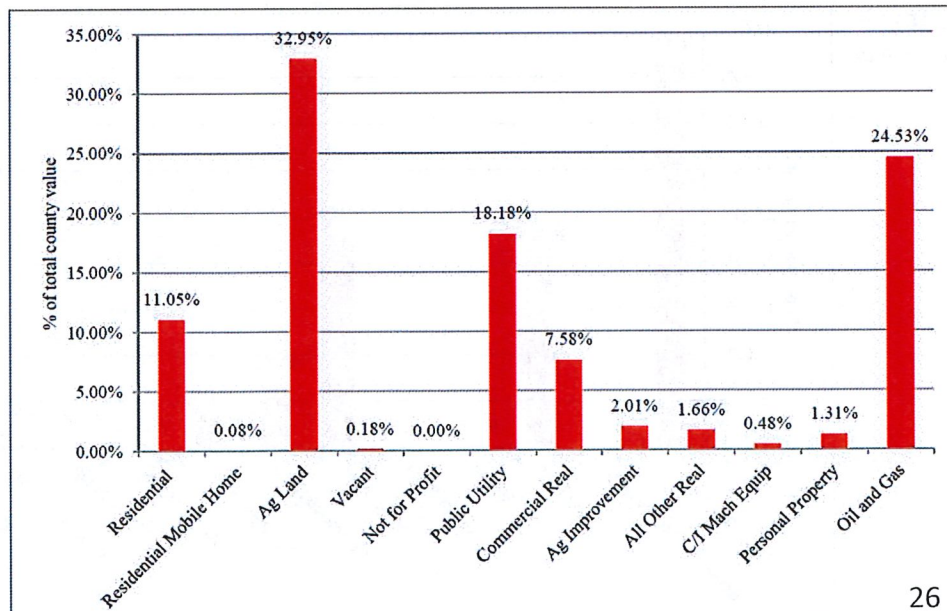
Source: PYD Statistical Report of Property Assessment and Taxation.

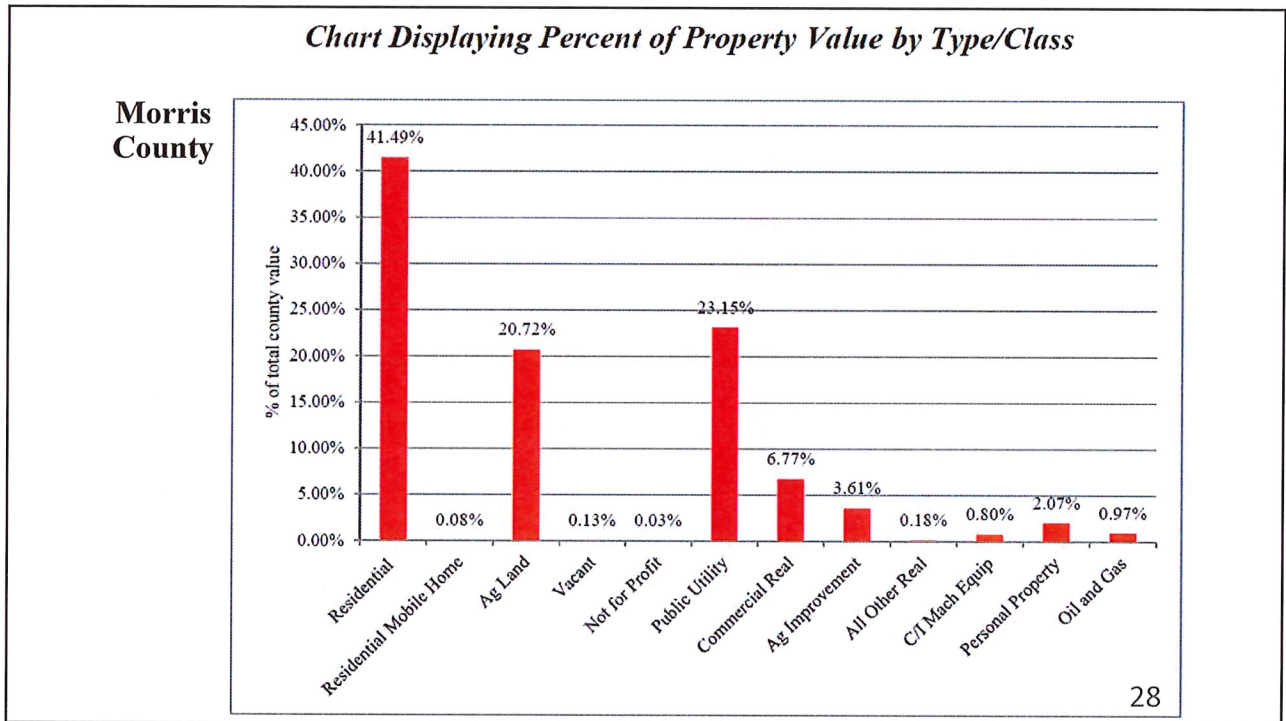
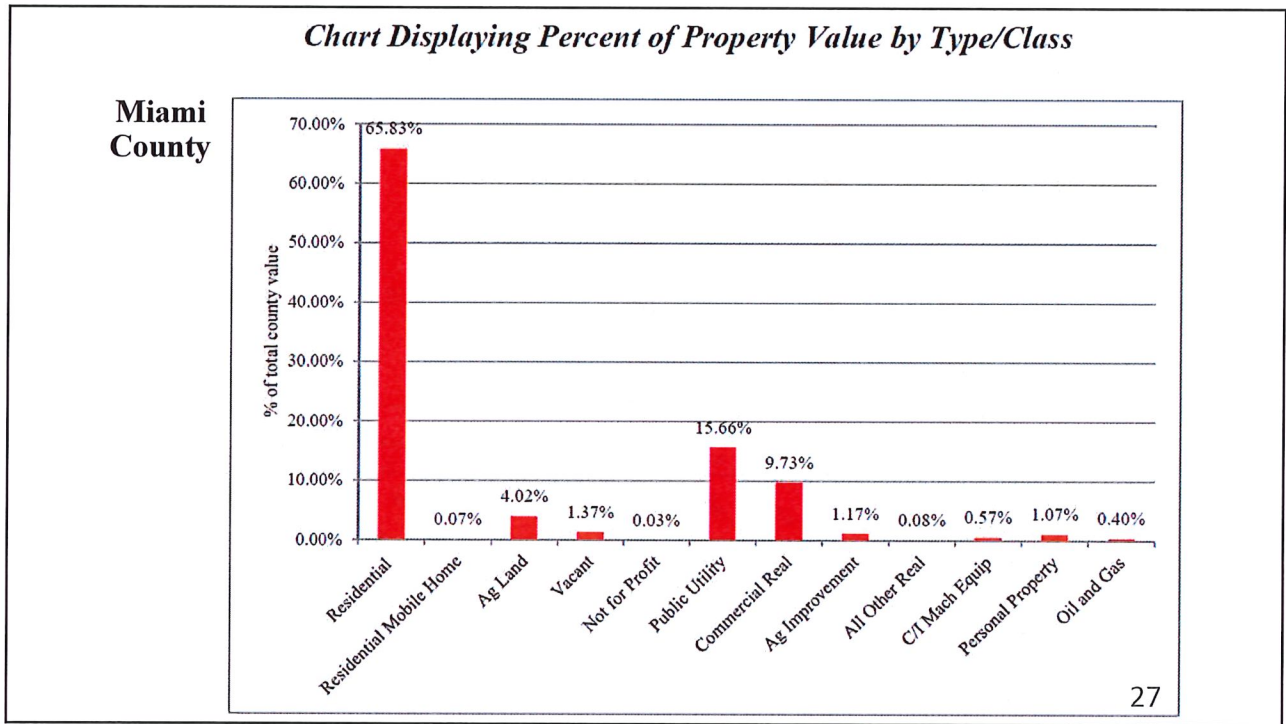


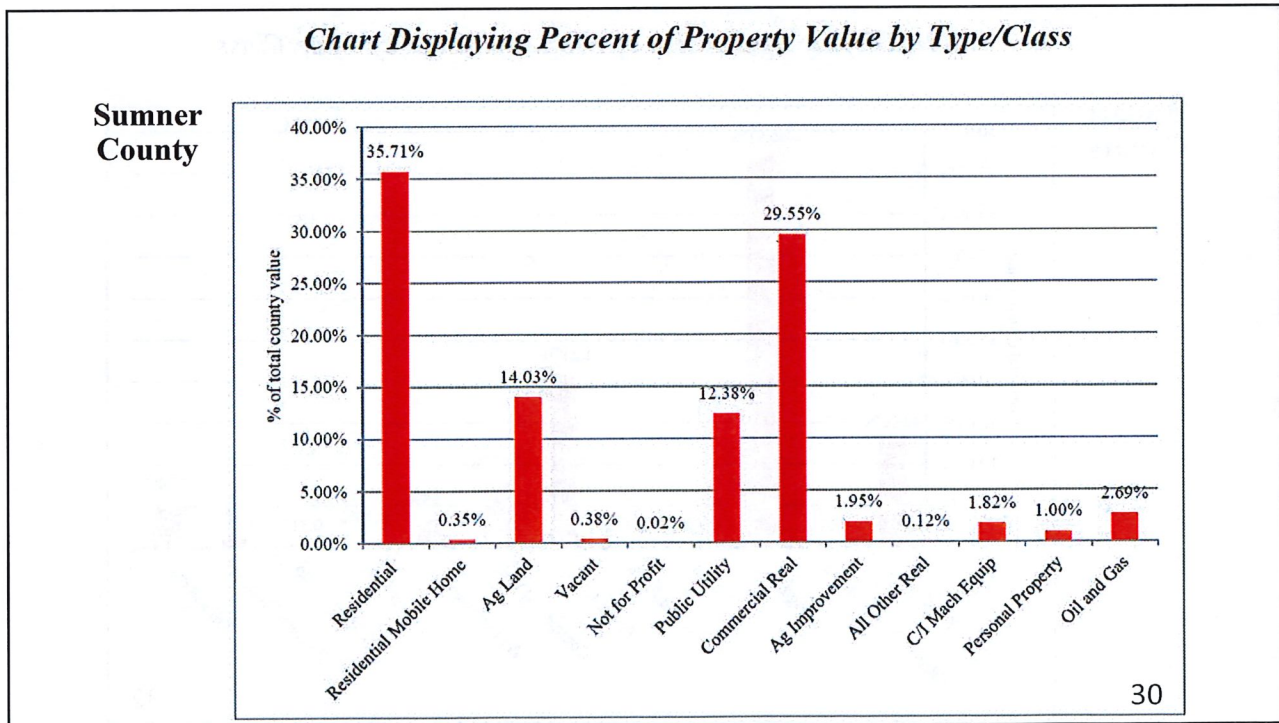
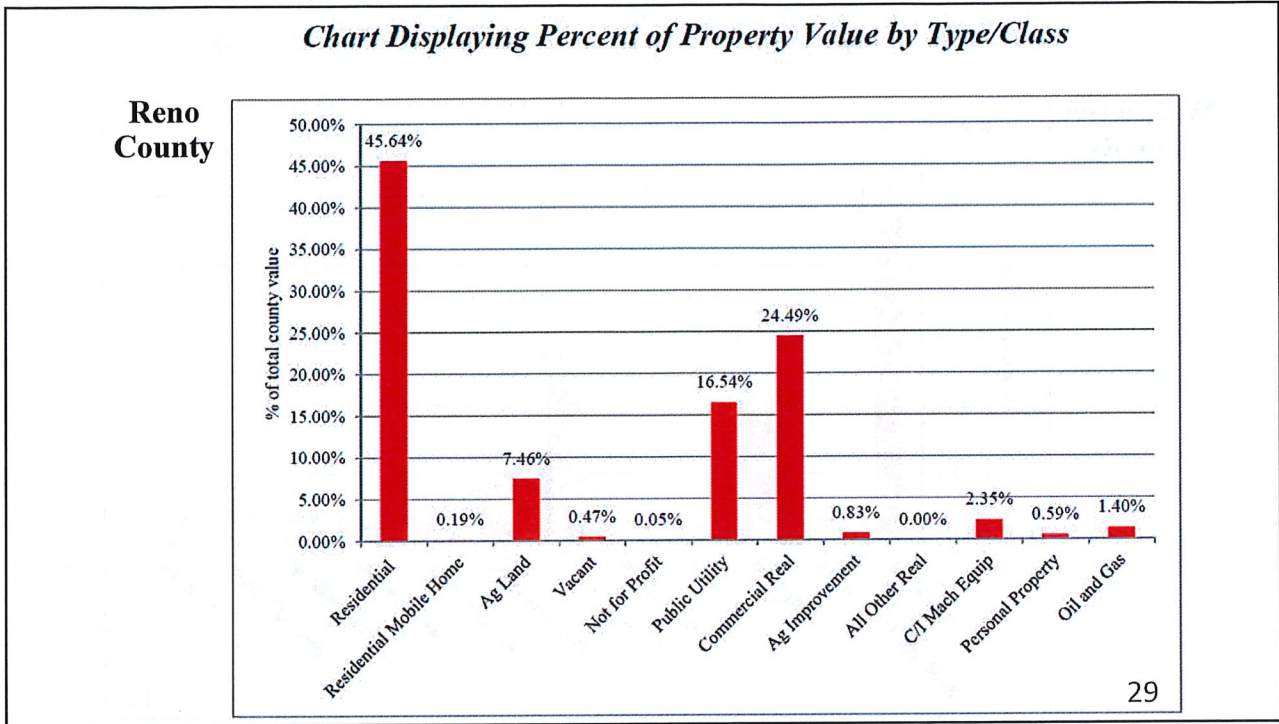
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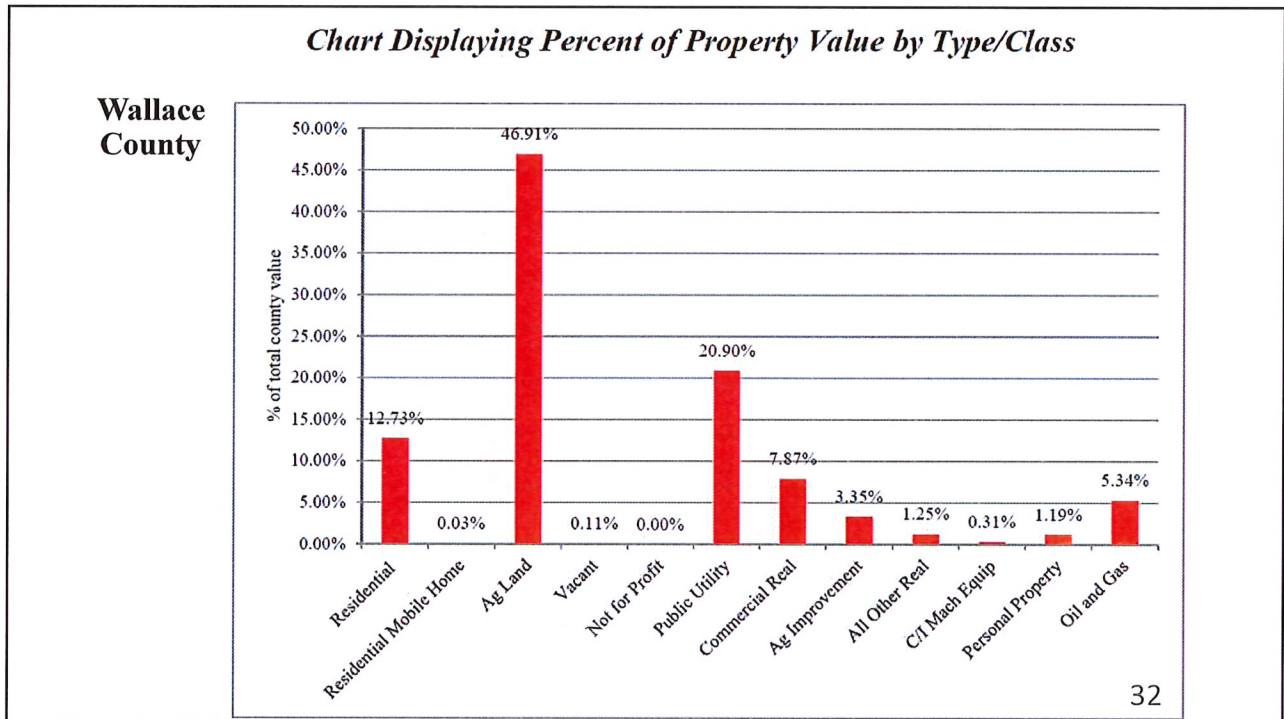
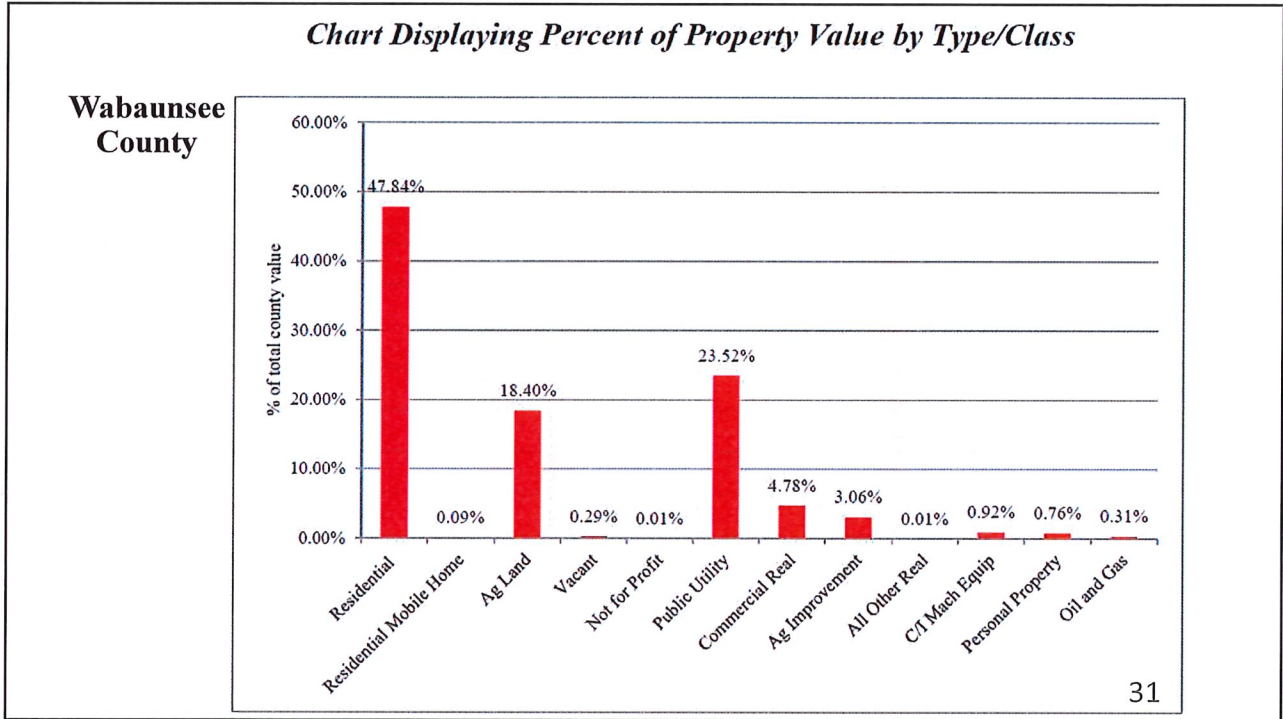
Chart Displaying Percent of Property Value by Type/Class

Lane County

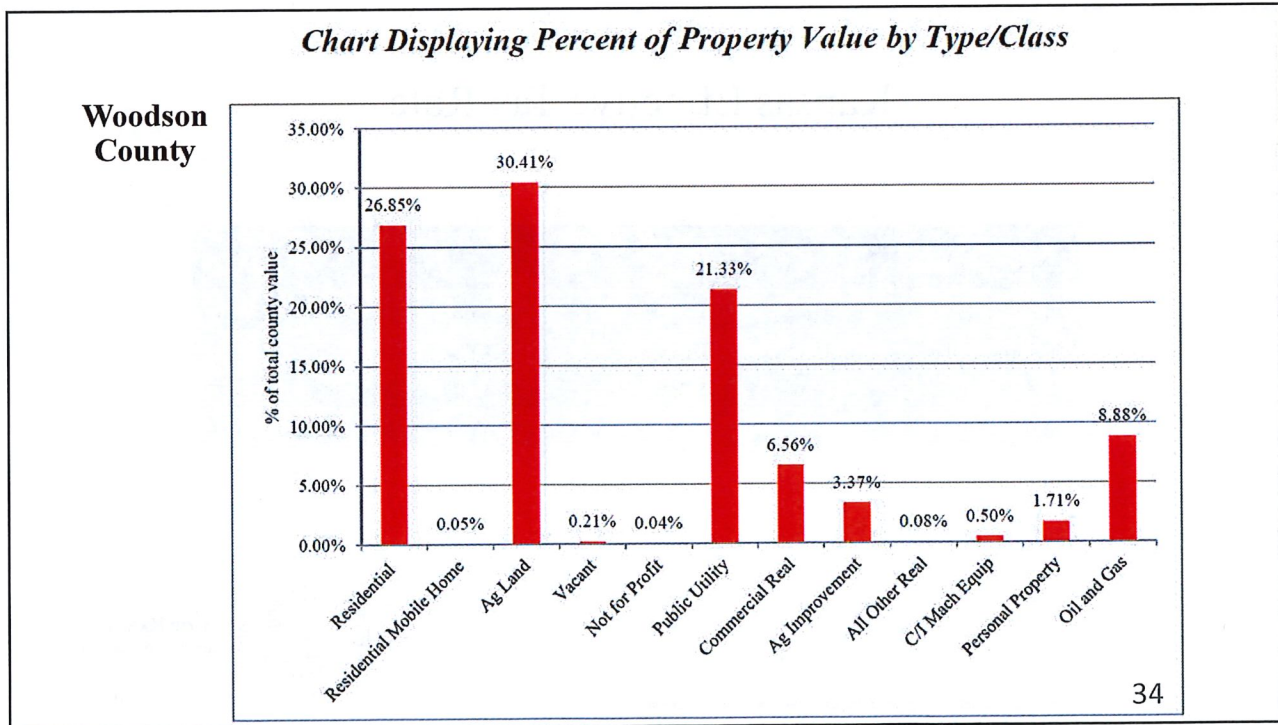
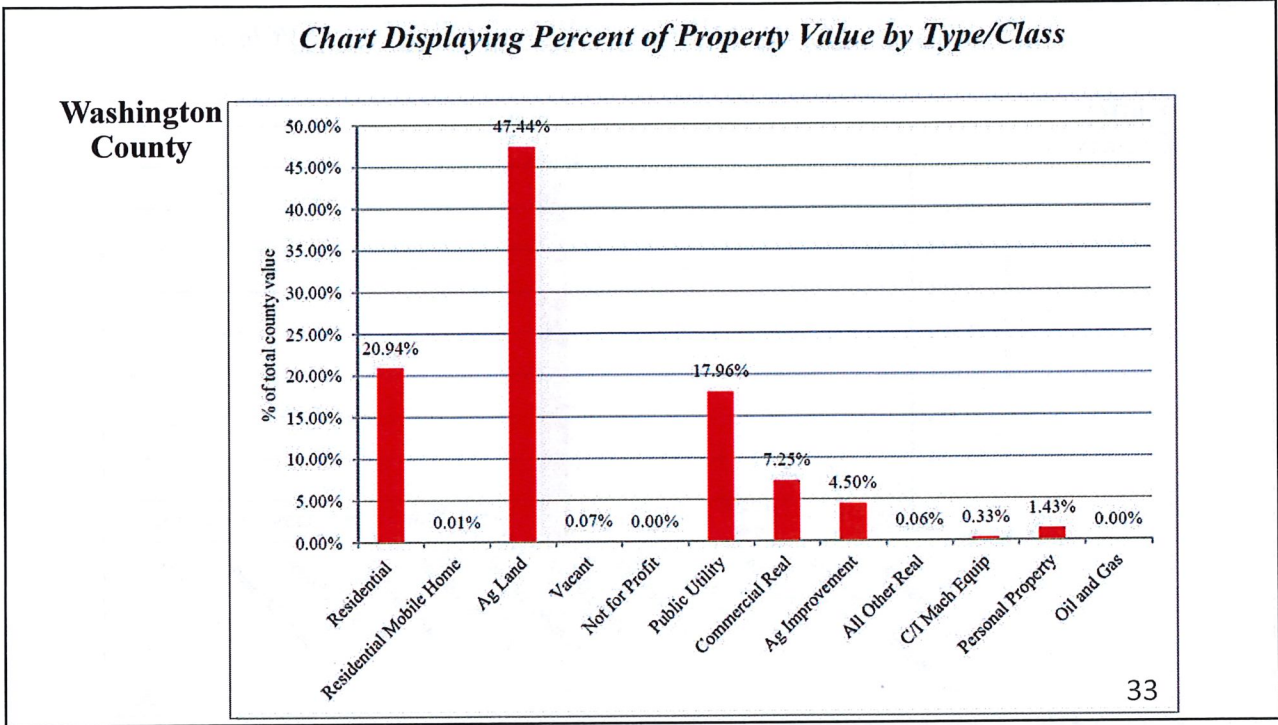


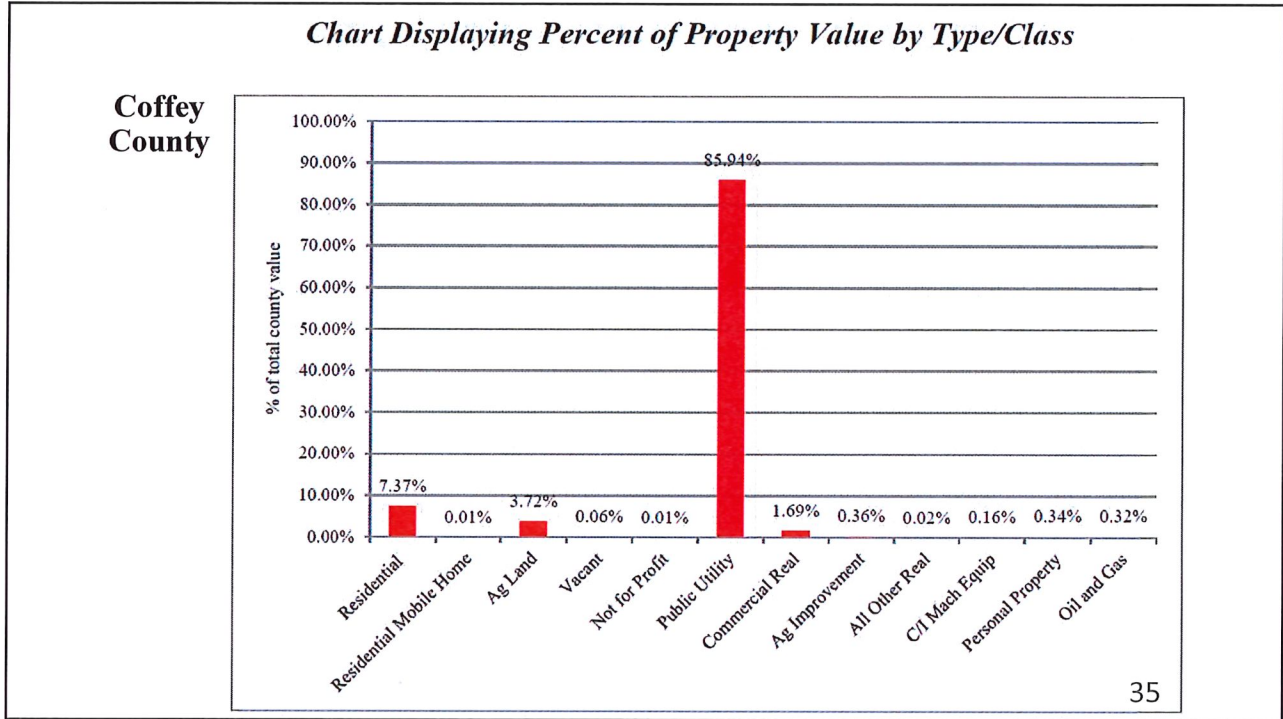













### Kansas Effective Tax Rate

Subclass	Assessment Rate	State Avg Levy	Effective Tax Rate	Market Value	Tax
Residential	11.5%	0.135925	1.56%	\$100,000	\$1,563
Commercial	25.0%	0.135925	3.40%	\$100,000	\$3,398
Utility	33.0%	0.135925	4.49%	\$100,000	\$4,486
Ag Land			.35%	\$100,000	\$330



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*Source: PVD Statistical Report of Property Assessment and Taxation.*

## Effective Tax Rate Comparison

State	Effective Tax Rate
Kansas (13)	1.47%
Nebraska (12)	1.50%
Iowa (15)	1.43%
Missouri (19)	1.11%
Oklahoma (29)	.89%
Colorado (48)	.52%
Texas (2)	2.06%
New Jersey (1)	2.30%

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## Lane Co. Effective Tax Rate

Subclass	Assessment Rate	County Avg Levy	Effective Tax Rate	Market Value	Tax
Residential	11.5%	0.269113	3.09%	\$100,000	\$3,090
Commercial	25.0%	0.269113	6.73%	\$100,000	\$6,730
Utility	33.0%	0.269113	8.89%	\$100,000	\$8,890
Ag Land			.47%	\$100,000	\$470



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Source: PVD Statistical Report of Property Assessment and Taxation.

### Chase Co. Effective Tax Rate

Subclass	Assessment Rate	County Avg Levy	Effective Tax Rate	Market Value	Tax
Residential	11.5%	0.200204	2.30%	\$100,000	\$2,300
Commercial	25.0%	0.200204	5.01%	\$100,000	\$5,010
Utility	33.0%	0.200204	6.60%	\$100,000	\$6,600
Ag Land			.21%	\$100,000	\$210



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Source: PVD Statistical Report of Property Assessment and Taxation.

### Effective Tax Rate (Res)

County	Assessment Rate	County Avg Urban Levy	Effective Tax Rate	Market Value	Tax
Crawford	11.5%	0.153190	1.76%	\$100,000	\$1,760
Douglas	11.5%	0.137381	1.58%	\$100,000	\$1,580
Harvey	11.5%	0.161885	1.86%	\$100,000	\$1,860
Johnson	11.5%	0.122270	1.41%	\$100,000	\$1,410
Kearny	11.5%	0.192124	2.21%	\$100,000	\$2,210
Miami	11.5%	0.157614	1.81%	\$100,000	\$1,810
Morris	11.5%	0.198665	2.28%	\$100,000	\$2,280
Reno	11.5%	0.173095	1.99%	\$100,000	\$1,990
Sumner	11.5%	0.165924	1.91%	\$100,000	\$1,910
Wabaunsee	11.5%	0.170170	1.96%	\$100,000	\$1,960
Wallace	11.5%	0.222476	2.56%	\$100,000	\$2,560
Washington	11.5%	0.179172	2.06%	\$100,000	\$2,060
Woodson	11.5%	0.215109	2.47%	\$100,000	\$2,470

Source: PVD Statistical Report of Property Assessment and Taxation.

### Effective Tax Rate (Com)

County	Assessment Rate	County Avg Urban Levy	Effective Tax Rate	Market Value	Tax
Crawford	25.0%	0.153190	3.83%	\$100,000	\$3,830
Douglas	25.0%	0.137381	3.43%	\$100,000	\$3,430
Harvey	25.0%	0.161885	4.05%	\$100,000	\$4,050
Johnson	25.0%	0.122270	3.06%	\$100,000	\$3,060
Kearny	25.0%	0.192124	4.80%	\$100,000	\$4,800
Miami	25.0%	0.157614	3.94%	\$100,000	\$3,940
Morris	25.0%	0.198665	4.97%	\$100,000	\$4,970
Reno	25.0%	0.173095	4.33%	\$100,000	\$4,330
Sumner	25.0%	0.165924	4.15%	\$100,000	\$4,150
Wabaunsee	25.0%	0.170170	4.25%	\$100,000	\$4,250
Wallace	25.0%	0.222476	5.56%	\$100,000	\$5,560
Washington	25.0%	0.179172	4.48%	\$100,000	\$4,480
Woodson	25.0%	0.215109	5.38%	\$100,000	\$5,380

Source: PVD Statistical Report of Property Assessment and Taxation.

### Ad Valorem Property Tax

- Statewide Levies (2017)
  - K-12 schools (20 Mills) = \$644,654,000
  - KS Education Building Fund (1 Mill) = \$34,754,000
  - State Institutional Building Fund (.5 Mill) = \$17,377,000
  - K-12 schools (all other) = \$1,217,934,000 (38 mills)
  - Residential Exemption (\$46) = \$45,761,931



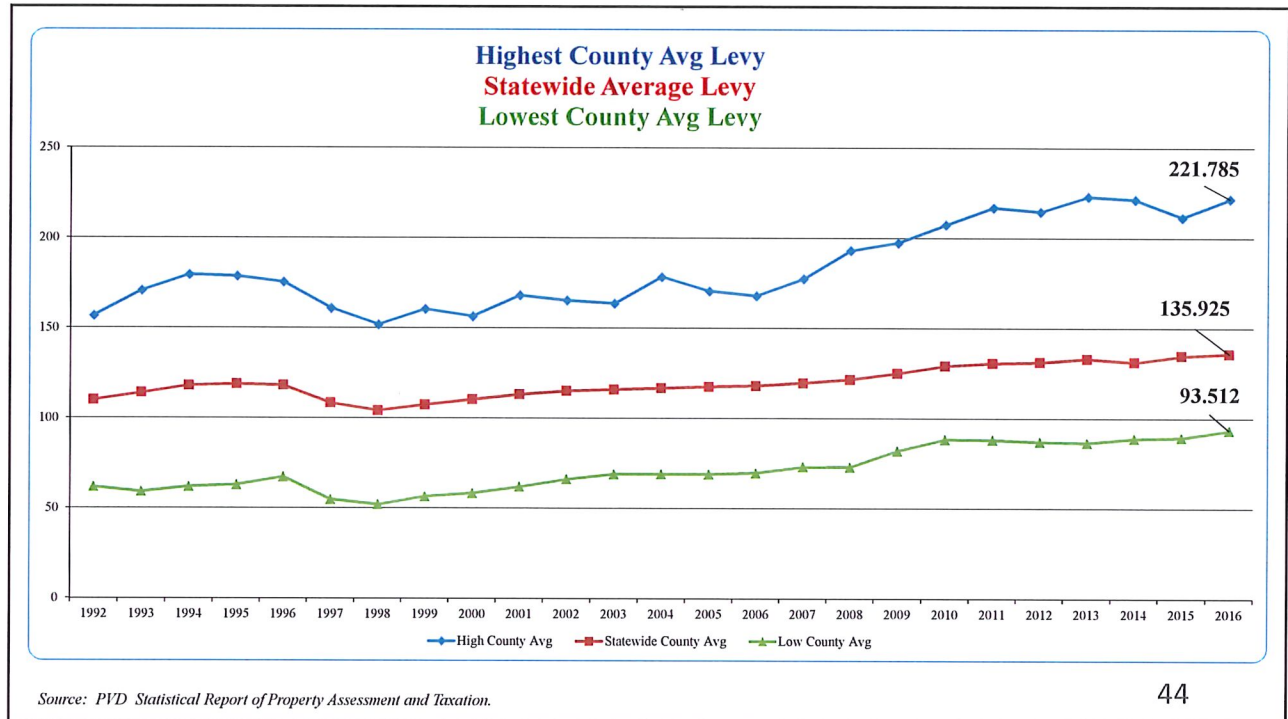
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## *K-12 Levy*

<u>Year</u>	<u>State Set</u>	<u>Local Set</u>
• 1991	None	9.123 – 93.677
• <b>1992</b>	32 Mills	\$116.0 M
• 1993	33 Mills	\$97.8 M
• 1994	35 Mills	\$127.6 M
• 1995	27 Mills	\$143.7 M
• 1996	20 Mills	\$136.5 M
• 1997	20 Mills	\$181.6 M



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### ***High County Average Levy***

<u>Year</u>	<u>County</u>	<u>Rate</u>
• 2003	Rooks	163.698
• 2004	Russell	178.460
• 2005	Russell	170.560
• 2006	Smith	167.926
• 2007	Smith	177.316
• 2008	Elk	193.140
• 2009	Smith	197.436

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### ***High County Average Levy***

<u>Year</u>	<u>County</u>	<u>Rate</u>
• 2010	Smith	207.440
• 2011	Smith	216.921
• 2012	Smith	214.696
• 2013	Smith	223.045
• 2014	Smith	221.473
• 2015	Smith	211.640
• 2016	Clark	221.785
• 2017	Clark	217.193

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## **These things are unrealistic in today's economy and political environment...**

- Continuing to raise property taxes
- Meeting state and federal mandates with no additional revenue sources
- “Doing more with Less”
- Absorbing budget cuts in an already stretched budget while continuing to offer the same array of services
- **Continue to exempt property.**

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## *What does all this suggest?*

- Many counties do not have the ability to generate much more income under the current structure.
- The State may or may not be in the position to share income with local governments.
- Does the current tax structure need to change.
- Counties need to be able to reexamine the array of services they provide to fit within available resources.

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# Contact Me

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**<http://www.ksrevenue.org/pvd.html>**



*Average Statewide Levies  
2017*

Co. #	County	2016 Average Levy	Average <i>Rural</i> Levy	Average <i>Urban</i> Levy	Overall Average Levy	Urban Residential ETR	Urban Commercial ETR
051	Lane	0.184456	0.185834	0.269113	0.195357	3.09%	6.73%
013	Clark	0.221785	0.209513	0.258551	0.217193	2.97%	6.46%
036	Greeley	0.195026	0.196610	0.256736	0.204897	2.95%	6.42%
017	Comanche	0.174371	0.167833	0.250206	0.180552	2.88%	6.26%
092	Smith	0.207944	0.169385	0.249907	0.185223	2.87%	6.25%
025	Elk	0.185152	0.179091	0.248615	0.191786	2.86%	6.22%
094	Stanton	0.205446	0.197205	0.240480	0.204404	2.77%	6.01%
010	Chautauqua	0.189239	0.179066	0.235855	0.188693	2.71%	5.90%
033	Graham	0.170393	0.156697	0.224632	0.166392	2.58%	5.62%
038	Hamilton	0.201024	0.186681	0.224603	0.195145	2.58%	5.62%
065	Morton	0.178123	0.158118	0.223934	0.169912	2.58%	5.60%
100	Wallace	0.155319	0.159229	0.222476	0.167890	2.56%	5.56%
102	Wichita	0.168665	0.150661	0.221805	0.160410	2.55%	5.55%
042	Hodgeman	0.178288	0.181067	0.219897	0.186514	2.53%	5.50%
024	Edwards	0.163870	0.157829	0.219879	0.168933	2.53%	5.50%
082	Rooks	0.174117	0.142588	0.218651	0.159768	2.51%	5.47%
104	Woodson	0.179333	0.164863	0.215109	0.174337	2.47%	5.38%
079	Republic	0.169857	0.151556	0.214776	0.162530	2.47%	5.37%
039	Harper	0.160153	0.142202	0.212834	0.160442	2.45%	5.32%
071	Osborne	0.172988	0.149756	0.212725	0.163979	2.45%	5.32%
050	Labette	0.186498	0.158805	0.212097	0.187444	2.44%	5.30%
068	Ness	0.161639	0.144689	0.209227	0.156168	2.41%	5.23%
083	Rush	0.175204	0.168621	0.208217	0.177577	2.39%	5.21%
095	Stevens	0.174772	0.157055	0.206902	0.166276	2.38%	5.17%
053	Lincoln	0.171504	0.164561	0.206852	0.169662	2.38%	5.17%
015	Cloud	0.180922	0.163662	0.205803	0.178143	2.37%	5.15%
074	Phillips	0.170117	0.151659	0.205704	0.164891	2.37%	5.14%
098	Trego	0.176449	0.152995	0.205347	0.165080	2.36%	5.13%
012	Cheyenne	0.165322	0.158253	0.203872	0.167201	2.34%	5.10%
086	Scott	0.151153	0.135192	0.203211	0.154580	2.34%	5.08%
037	Greenwood	0.167985	0.160736	0.201489	0.170531	2.32%	5.04%
069	Norton	0.173094	0.140888	0.201466	0.156747	2.32%	5.04%
041	Haskell	0.182277	0.147862	0.201213	0.154138	2.31%	5.03%
009	Chase	0.130956	0.143072	0.200204	0.151340	2.30%	5.01%
006	Bourbon	0.180354	0.163892	0.200042	0.180772	2.30%	5.00%
060	Meade	0.144155	0.134298	0.199580	0.142635	2.30%	4.99%
062	Mitchell	0.178433	0.163176	0.199417	0.178005	2.29%	4.99%
045	Jewell	0.164209	0.151369	0.198990	0.156575	2.29%	4.97%
064	Morris	0.153156	0.143668	0.198665	0.157193	2.28%	4.97%
049	Kiowa	0.142162	0.137639	0.198660	0.145904	2.28%	4.97%
057	Marion	0.158718	0.143428	0.197496	0.160302	2.27%	4.94%
073	Pawnee	0.168018	0.154699	0.196462	0.166246	2.26%	4.91%
004	Barber	0.164508	0.154997	0.196415	0.162214	2.26%	4.91%
032	Gove	0.159145	0.137756	0.196223	0.146064	2.26%	4.91%
090	Sheridan	0.149800	0.133644	0.195682	0.143629	2.25%	4.89%

*Average Statewide Levies  
2017*

Co. #	County	2016 Average Levy	Average <i>Rural</i> Levy	Average <i>Urban</i> Levy	Overall Average Levy	Urban Residential ETR	Urban Commercial ETR
048	Kingman	0.154094	0.152136	0.195537	0.162370	2.25%	4.89%
084	Russell	0.179328	0.165024	0.195091	0.176498	2.24%	4.88%
072	Ottawa	0.169730	0.160389	0.194260	0.167380	2.23%	4.86%
076	Pratt	0.156209	0.141451	0.192518	0.156389	2.21%	4.81%
047	Kearny	0.182892	0.146379	0.192124	0.152701	2.21%	4.80%
055	Logan	0.134985	0.128468	0.191140	0.143032	2.20%	4.78%
002	Anderson	0.164913	0.155235	0.189489	0.164973	2.18%	4.74%
043	Jackson	0.152668	0.138512	0.188102	0.151073	2.16%	4.70%
063	Montgomery	0.164606	0.144332	0.187930	0.161121	2.16%	4.70%
001	Allen	0.157375	0.144995	0.187860	0.158009	2.16%	4.70%
005	Barton	0.172893	0.160760	0.187473	0.174133	2.16%	4.69%
077	Rawlins	0.142036	0.126245	0.187289	0.135249	2.15%	4.68%
020	Decatur	0.153427	0.133518	0.187046	0.141538	2.15%	4.68%
029	Ford	0.176219	0.161763	0.185197	0.174833	2.13%	4.63%
067	Neosho	0.171069	0.158144	0.184956	0.173127	2.13%	4.62%
088	Seward	0.154111	0.138254	0.183574	0.159555	2.11%	4.59%
103	Wilson	0.130146	0.122830	0.183417	0.136539	2.11%	4.59%
018	Cowley	0.162811	0.146632	0.183232	0.165560	2.11%	4.58%
080	Rice	0.151662	0.138119	0.183224	0.147669	2.11%	4.58%
070	Osage	0.153350	0.142558	0.182653	0.155140	2.10%	4.57%
030	Franklin	0.151072	0.129665	0.179230	0.152829	2.06%	4.48%
101	Washington	0.156374	0.146877	0.179172	0.152832	2.06%	4.48%
054	Linn	0.123087	0.112094	0.178596	0.118835	2.05%	4.46%
044	Jefferson	0.147728	0.140007	0.177303	0.148159	2.04%	4.43%
093	Stafford	0.144337	0.139045	0.177193	0.144827	2.04%	4.43%
027	Ellsworth	0.130959	0.114714	0.175810	0.129477	2.02%	4.40%
058	Marshall	0.138609	0.126743	0.175795	0.139994	2.02%	4.39%
097	Thomas	0.164719	0.160451	0.173905	0.166046	2.00%	4.35%
014	Clay	0.157021	0.143695	0.173345	0.154134	1.99%	4.33%
078	Reno	0.163017	0.151234	0.173095	0.164816	1.99%	4.33%
105	Wyandotte	0.172756	0.135573	0.171832	0.171799	1.98%	4.30%
099	Wabaunsee	0.146627	0.146424	0.170170	0.150645	1.96%	4.25%
008	Butler	0.151722	0.139182	0.168460	0.153683	1.94%	4.21%
003	Atchison	0.143827	0.124521	0.166854	0.145600	1.92%	4.17%
096	Sumner	0.154219	0.141599	0.165924	0.153652	1.91%	4.15%
021	Dickinson	0.142532	0.127483	0.165587	0.143606	1.90%	4.14%
056	Lyon	0.143116	0.121441	0.165459	0.144806	1.90%	4.14%
035	Gray	0.137629	0.124627	0.163278	0.135537	1.88%	4.08%
031	Geary	0.156674	0.123932	0.163086	0.154981	1.88%	4.08%
091	Sherman	0.137824	0.118657	0.162430	0.133140	1.87%	4.06%
040	Harvey	0.144073	0.118700	0.161885	0.146041	1.86%	4.05%
011	Cherokee	0.121262	0.104218	0.160765	0.125521	1.85%	4.02%
089	Shawnee	0.150108	0.133204	0.158220	0.150238	1.82%	3.96%
061	Miami	0.131748	0.116921	0.157614	0.131419	1.81%	3.94%
028	Finney	0.131495	0.119947	0.154874	0.136311	1.78%	3.87%

*Average Statewide Levies  
2017*

Co. #	County	2016 Average Levy	Average <i>Rural</i> Levy	Average <i>Urban</i> Levy	Overall Average Levy	Urban Residential ETR	Urban Commercial ETR
019	Crawford	0.138734	0.113724	0.153190	0.140499	1.76%	3.83%
081	Riley	0.136922	0.107567	0.143465	0.137897	1.65%	3.59%
022	Doniphan	0.121434	0.112876	0.141238	0.119512	1.62%	3.53%
052	Leavenworth	0.129817	0.116487	0.138180	0.129849	1.59%	3.45%
023	Douglas	0.130218	0.127038	0.137381	0.135420	1.58%	3.43%
059	McPherson	0.118071	0.105279	0.135931	0.118515	1.56%	3.40%
007	Brown	0.110864	0.101630	0.135338	0.109532	1.56%	3.38%
016	Coffey	0.093512	0.089572	0.131957	0.092178	1.52%	3.30%
085	Saline	0.123851	0.096852	0.131703	0.123202	1.51%	3.29%
066	Nemaha	0.117204	0.108444	0.129200	0.113853	1.49%	3.23%
034	Grant	0.097655	0.087279	0.127887	0.095910	1.47%	3.20%
075	Pottawatomie	0.095211	0.090144	0.124526	0.098068	1.43%	3.11%
046	Johnson	0.122254	0.122469	0.122270	0.122275	1.41%	3.06%
087	Sedgwick	0.120634	0.115154	0.122199	0.121198	1.41%	3.05%
026	Ellis	0.106780	0.095377	0.114623	0.107801	1.32%	2.87%
	Statewide	0.135925	0.130243	0.138684	0.135954	1.59%	3.47%













## Ag Land As a Percent of County Total Valuation Base

County	1988 Taxable Value	1988 Ag Land Value	2017 Taxable Value	2017 Ag Land Value	1988 Ag Land % of Total	2017 Ag Land % of Total
Allen	55,821,107	8,590,415	141,357,942	14,747,555	15.4%	10.4%
Anderson	36,825,569	10,532,820	94,236,868	18,515,697	28.6%	19.6%
Atchison	49,549,594	6,257,105	158,198,143	29,365,293	12.6%	18.6%
Barber	52,476,750	12,760,357	106,762,732	13,026,942	24.3%	12.2%
Barton	152,719,637	19,609,790	257,802,811	37,483,995	12.8%	14.5%
Bourbon	47,975,807	9,196,455	100,180,833	11,829,610	19.2%	11.8%
Brown	45,922,210	14,548,205	174,040,494	76,882,379	31.7%	44.2%
Butler	176,349,976	24,426,010	703,779,119	28,314,040	13.9%	4.0%
Chase	24,721,112	12,122,830	48,259,125	12,294,057	49.0%	25.5%
Chautauqua	19,212,191	5,893,330	31,980,794	6,717,987	30.7%	21.0%
Cherokee	62,429,665	12,331,300	164,631,933	22,586,751	19.8%	13.7%
Cheyenne	23,026,456	10,870,695	48,605,158	23,006,802	47.2%	47.3%
Clark	36,745,092	10,480,656	38,614,058	7,732,125	28.5%	20.0%
Clay	37,878,359	11,792,930	103,840,320	35,444,193	31.1%	34.1%
Cloud	49,165,461	14,312,665	104,308,290	33,432,636	29.1%	32.1%
Coffey	528,245,607	7,919,840	534,057,191	19,856,839	1.5%	3.7%
Comanche	25,127,264	8,537,990	33,428,363	7,513,059	34.0%	22.5%
Cowley	129,240,221	17,364,710	259,478,937	20,482,395	13.4%	7.9%
Crawford	82,344,394	9,867,285	259,899,347	17,927,523	12.0%	6.9%
Decatur	26,284,163	10,892,325	56,432,938	24,751,635	41.4%	43.9%
Dickinson	72,680,715	18,104,420	207,225,131	40,347,189	24.9%	19.5%
Doniphan	29,169,356	7,711,740	129,335,220	52,459,359	26.4%	40.6%
Douglas	230,120,386	9,060,480	1,322,682,022	13,356,027	3.9%	1.0%
Edwards	32,010,023	11,181,420	51,208,598	23,381,196	34.9%	45.7%
Elk	19,185,943	8,605,745	26,040,957	7,968,549	44.9%	30.6%
Ellis	116,957,866	11,600,675	384,598,970	18,724,668	9.9%	4.9%
Ellsworth	49,838,136	11,613,090	100,924,122	20,417,331	23.3%	20.2%
Finney	264,662,807	19,500,750	488,690,879	47,972,375	7.4%	9.8%
Ford	119,459,988	22,001,885	299,958,954	35,966,970	18.4%	12.0%
Franklin	64,563,565	9,536,430	232,166,772	19,612,857	14.8%	8.4%
Geary	69,391,924	5,229,115	239,009,229	8,690,736	7.5%	3.6%
Gove	34,121,940	12,981,950	68,218,931	28,236,249	38.0%	41.4%
Graham	34,500,398	8,320,755	57,417,845	22,108,780	24.1%	38.5%
Grant	180,930,085	11,006,410	159,689,855	16,121,568	6.1%	10.1%
Gray	43,220,712	19,460,049	98,634,555	35,788,038	45.0%	36.3%
Greeley	26,087,535	13,229,690	35,657,971	16,281,654	50.7%	45.7%
Greenwood	42,609,574	12,772,550	63,910,329	14,788,336	30.0%	23.1%
Hamilton	32,972,977	9,739,526	39,857,531	11,305,612	29.5%	28.4%
Harper	54,673,174	18,894,180	97,395,374	17,205,648	34.6%	17.7%
Harvey	110,053,934	15,267,520	298,039,573	25,344,333	13.9%	8.5%
Haskell	100,098,961	15,983,365	112,597,185	24,326,775	16.0%	21.6%
Hodgeman	27,195,082	14,161,055	37,078,449	16,514,051	52.1%	44.5%
Jackson	32,009,308	7,876,900	113,746,031	27,631,652	24.6%	24.3%
Jefferson	46,699,791	7,120,720	164,613,037	22,700,921	15.2%	13.8%
Jewell	26,151,546	14,684,990	60,561,138	43,082,103	56.2%	71.1%

## Ag Land As a Percent of County Total Valuation Base

County	1988 Taxable Value	1988 Ag Land Value	2017 Taxable Value	2017 Ag Land Value	1988 Ag Land % of Total	2017 Ag Land % of Total
Johnson	1,293,779,257	1,010,010	9,854,476,218	7,734,426	0.1%	0.1%
Kearny	170,092,666	12,581,840	93,649,927	25,299,589	7.4%	27.0%
Kingman	72,100,057	19,540,200	100,214,855	19,930,944	27.1%	19.9%
Kiowa	46,423,243	10,915,980	81,366,473	17,512,057	23.5%	21.5%
Labette	71,621,433	11,154,885	129,282,683	14,214,141	15.6%	11.0%
Lane	28,698,466	9,608,502	40,510,405	13,360,938	33.5%	33.0%
Leavenworth	128,813,218	5,938,470	638,719,395	14,312,448	4.6%	2.2%
Lincoln	26,701,186	14,581,930	56,181,140	21,425,934	54.6%	38.1%
Linn	118,329,744	7,360,335	243,680,683	16,177,650	6.2%	6.6%
Logan	25,783,759	11,849,940	62,955,456	23,024,241	46.0%	36.6%
Lyon	115,857,944	14,811,045	310,966,756	21,810,414	12.8%	7.0%
Marion	55,985,916	21,505,190	128,603,470	32,306,292	38.4%	25.1%
Marshall	50,868,890	17,956,876	166,272,878	55,319,306	35.3%	33.3%
McPherson	144,446,541	25,263,500	436,215,206	43,197,165	17.5%	9.9%
Meade	79,508,394	16,369,905	106,389,225	26,827,635	20.6%	25.2%
Miami	76,400,517	10,993,810	380,337,795	15,305,676	14.4%	4.0%
Mitchell	35,567,123	14,354,370	83,392,352	31,377,525	40.4%	37.6%
Montgomery	125,036,461	8,494,840	329,502,743	13,233,669	6.8%	4.0%
Morris	31,828,772	11,816,370	73,276,585	15,227,746	37.1%	20.8%
Morton	100,832,943	8,383,530	67,594,706	9,413,454	8.3%	13.9%
Nemaha	45,694,021	15,509,925	164,078,867	52,817,988	33.9%	32.2%
Neosho	58,371,167	10,361,990	128,398,028	12,882,051	17.8%	10.0%
Ness	49,128,806	16,678,845	70,506,594	22,345,586	33.9%	31.7%
Norton	26,502,518	8,822,725	62,346,826	25,012,830	33.3%	40.1%
Osage	47,893,767	13,027,760	141,057,647	20,118,875	27.2%	14.3%
Osborne	30,633,659	14,680,215	55,625,270	28,043,595	47.9%	50.4%
Ottawa	36,861,519	17,034,670	77,384,949	28,018,847	46.2%	36.2%
Pawnee	45,195,373	16,840,640	77,825,679	29,363,822	37.3%	37.7%
Phillips	41,254,409	11,547,145	61,624,262	24,716,055	28.0%	40.1%
Pottawatomie	263,414,820	14,572,220	548,475,191	30,365,063	5.5%	5.5%
Pratt	72,633,708	17,100,015	164,192,188	29,299,938	23.5%	17.8%
Rawlins	27,095,688	12,843,235	58,245,119	23,573,928	47.4%	40.5%
Reno	246,805,627	25,870,080	579,235,510	43,249,896	10.5%	7.5%
Republic	36,050,435	17,716,755	76,525,362	45,165,196	49.1%	59.0%
Rice	76,619,781	19,997,275	141,893,830	34,615,371	26.1%	24.4%
Riley	134,996,949	5,843,960	645,961,870	16,261,647	4.3%	2.5%
Rooks	48,335,863	9,495,725	80,526,626	21,369,147	19.6%	26.5%
Rush	34,682,738	15,505,775	49,134,098	19,867,059	44.7%	40.4%
Russell	57,159,310	10,275,350	93,769,807	20,516,865	18.0%	21.9%
Saline	175,749,536	14,368,590	580,414,013	27,072,502	8.2%	4.7%
Scott	34,356,054	9,154,840	88,077,683	26,121,276	26.6%	29.7%
Sedgwick	1,537,513,579	25,089,180	4,675,741,600	27,482,164	1.6%	0.6%
Seward	130,116,403	10,829,295	258,693,900	19,297,680	8.3%	7.5%
Shawnee	565,142,897	10,919,090	1,625,838,045	16,032,000	1.9%	1.0%
Sheridan	22,586,194	10,615,522	60,579,456	31,528,605	47.0%	52.0%

## Ag Land As a Percent of County Total Valuation Base

County	1988 Taxable Value	1988 Ag Land Value	2017 Taxable Value	2017 Ag Land Value	1988 Ag Land % of Total	2017 Ag Land % of Total
Sherman	38,360,007	15,645,155	96,894,671	38,908,599	40.8%	40.2%
Smith	28,600,063	13,734,580	55,839,055	34,240,711	48.0%	61.3%
Stafford	45,679,511	13,180,540	86,669,367	31,839,954	28.9%	36.7%
Stanton	62,616,205	12,961,725	50,326,486	17,563,902	20.7%	34.9%
Stevens	231,362,819	14,298,980	113,628,598	20,750,005	6.2%	18.3%
Sumner	87,480,339	28,131,455	255,709,430	35,974,149	32.2%	14.1%
Thomas	51,274,302	18,015,792	130,859,105	41,010,327	35.1%	31.3%
Trego	28,710,622	7,977,950	54,703,518	17,763,756	27.8%	32.5%
Wabaunsee	30,411,576	12,375,380	83,438,811	15,372,638	40.7%	18.4%
Wallace	21,811,865	10,917,245	39,162,778	18,374,049	50.1%	46.9%
Washington	43,095,471	18,623,225	96,281,719	45,688,146	43.2%	47.5%
Wichita	27,535,666	13,301,960	48,481,069	23,658,984	48.3%	48.8%
Wilson	42,177,924	10,341,420	96,115,617	16,506,640	24.5%	17.2%
Woodson	22,713,786	8,016,325	36,509,091	11,116,542	35.3%	30.4%
Wyandotte	425,186,595	0	1,250,750,446	1,558,617	0.0%	0.1%
Statewide	11,351,914,463	1,360,667,205	34,754,265,186	2,554,720,745	12.0%	7.4%

