



David N. Harper, AAS, RMA, Director
david.harper@ks.gov (785) 296-0553
Roger Hamm, Deputy Director
roger.hamm@ks.gov (785) 296-4245
Division of Property Valuation

300 SW 29th Street
Topeka, Kansas 66611
(785) 296-2365

Ad Valorem Property Tax

- The property tax is the largest, single source of revenue in Kansas.
- For calendar year 2018 it generated **\$4.93 billion** in levied tax from **\$36.57 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.

3

Constitution – Article 11

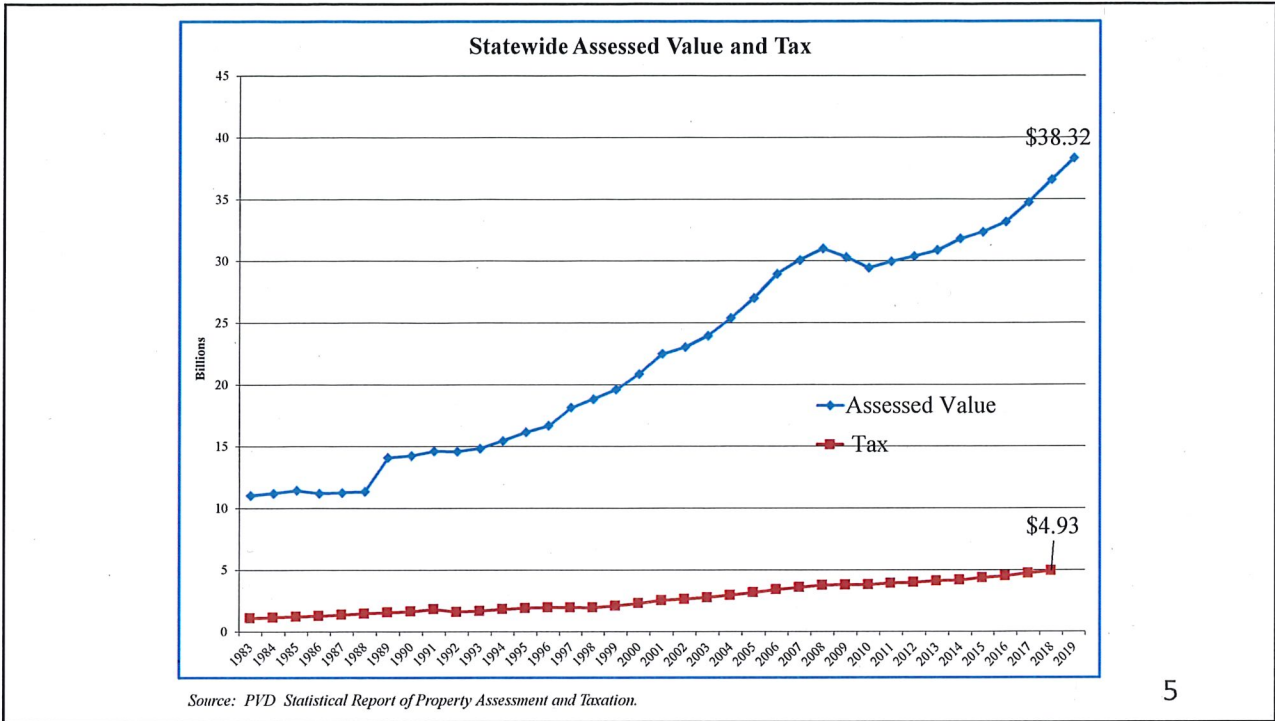
Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation.

- a) “Ad Valorem” Property Tax System
- b) Value = **Fair Market Value** for all property - (except land devoted to agricultural use and commercial and industrial machinery and equipment)
- c) Rate = assessment rate (percentage of value)




STATE OF KANSAS
DEPARTMENT OF REVENUE

4



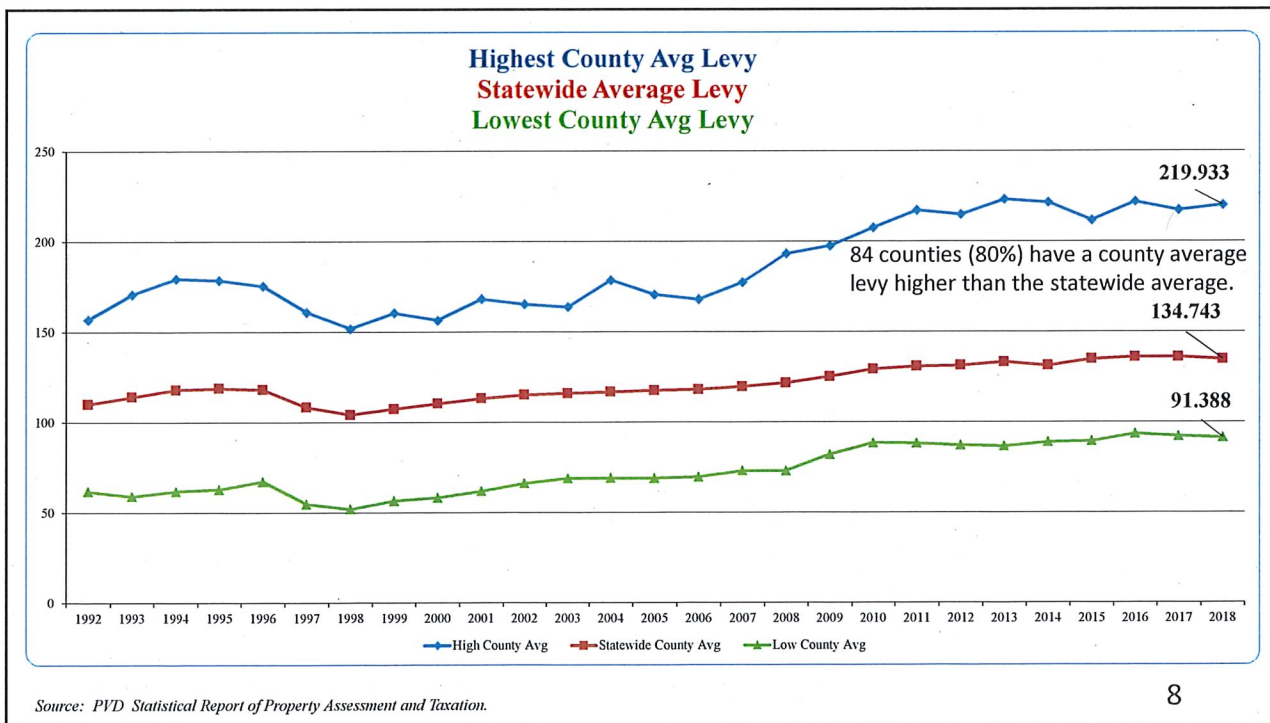
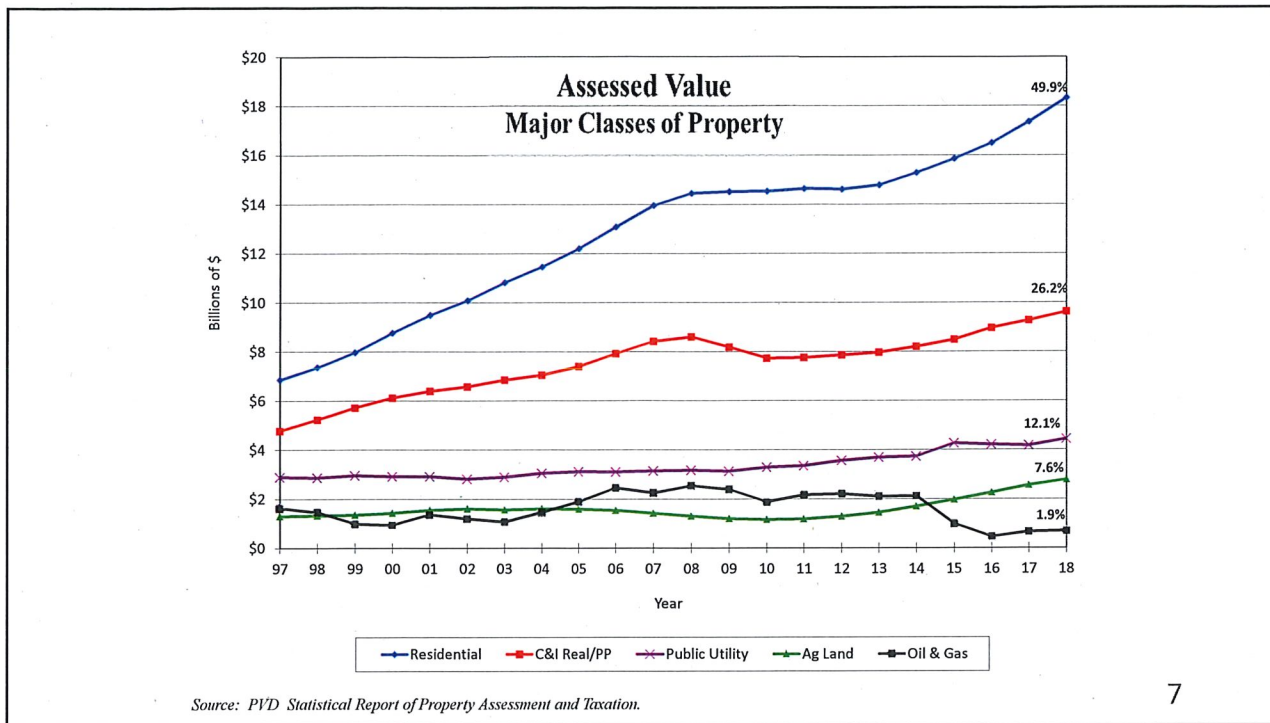
Assessed Values

	2018	2019	Change	% Change	% of Total Value	% of Total Change
State Total	36,671,989,143	38,319,501,046	1,753,496,961	4.80%		
Johnson	10,572,042,858	11,154,242,118	598,771,202	5.67%	29.11%	34.15%
Sedgwick	4,862,459,765	5,081,883,644	223,751,110	4.61%	13.26%	12.76%
Shawnee	1,714,356,861	1,746,093,931	50,884,037	3.00%	4.56%	2.90%
Douglas	1,392,529,213	1,465,201,525	72,656,669	5.22%	3.82%	4.14%
Wyandotte	1,362,467,406	1,423,130,219	80,257,330	5.98%	3.71%	4.58%
Total					54.46%	58.53%



STATE OF KANSAS
DEPARTMENT OF REVENUE

Source: PVD Statistical Report of Property Assessment and Taxation.



High City Levies

<u>County</u>	<u>City</u>	<u>Rate</u>
• Harper	Waldron	347
• Greenwood	Severy	336
• Stanton	Manter	312
• Morton	Rolla	297
• Ness	Utica	286
• Clark	Ashland	282
• Reno	Turon	282



STATE OF KANSAS
DEPARTMENT OF REVENUE

High City Levies

<u>County</u>	<u>City</u>	<u>Rate</u>
• Chautauqua	Cedar Vale	278
• Ellsworth	Lorraine	271
• Greeley	Tribune/GL	258
• Lane	Dighton	258
• Smith	Smith Center	258
• Comanche	Coldwater	255
• Greeley	Horace	252



STATE OF KANSAS
DEPARTMENT OF REVENUE

Revenue Sharing Programs

- Local Ad Valorem Tax Reduction Fund (LAVTRF)
- County & City Revenue Sharing
- Special City-County Highway Fund
- Oil & Gas Depletion Trust Fund



STATE OF KANSAS
DEPARTMENT OF REVENUE

11

Local Ad Valorem Tax Reduction Fund (LAVTRF)

- Funded by 3.63% of sales and compensating use tax
- Formula – Weighted 65% population & 35% valuation
- Currently 2 distributions (Jan 15 & July 15) of \$27 million each (\$54 M Total) to each county treasurer (not funded since 2003)
- Clark - \$46,737 or 1.2 mill equivalent
- Johnson - \$12,265,820 or 1.16 mill equivalent
- Seward - \$419,813 or 1.63 mill equivalent

12

County & City Revenue Sharing

- Distribution of 2.823% of sales and compensating use tax (not funded since 2003)
- 2018 = \$77.57 million
- 2019 = \$78.11 million



STATE OF KANSAS
DEPARTMENT OF REVENUE

13

Special City-County Highway Fund

- Funded by:
 - Motor Fuels Tax (not reduced)
 - ~~Motor Carrier Vehicle Property Tax~~ (replaced by Commercial Motor Vehicle Fees, passed in 2012 and beginning in 2014)

14

Special City-County Highway Fund

- Commercial Motor Vehicle Fee Distribution:
 - Kansas based businesses – distributed to the county where the vehicles have situs
 - \$17.346 million reported distributed for 2018

15

Special City-County Highway Fund

- Commercial Motor Vehicle Fee Distribution:
 - Non-Kansas businesses – distributed to the SGF and transferred to the SCCHF
 - \$12.026 million for 2018 (no transfers made since 2008)
 - Transfers to Counties (57%) distributed by:
 - 44.06% based on registered vehicle value
 - 44.06% based on vehicle traffic miles
 - 11.88% based on miles of streets/highways/roads
 - Transfers to Cities (43%) based on city population

16

Oil & Gas Depletion Trust Fund

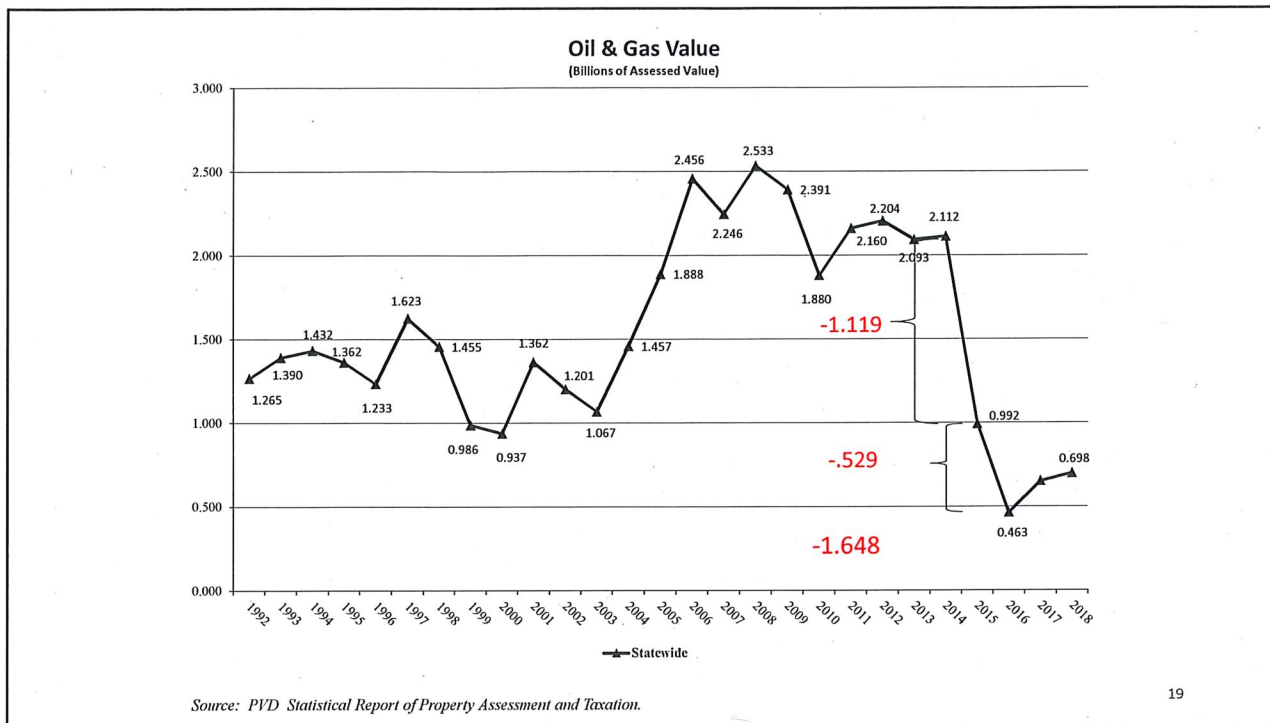
- Eligible Counties – Beginning FY 2005 counties with total severance tax collected exceeding \$100,000 (once eligible always eligible)
- When repealed in 2014, 71 of the 91 producing counties had become eligible
- Transfers based on percentage of severance tax collected

17

Oil & Gas Depletion Trust Fund

- Transfer Percentages – 2009 4.96%, 2010 7.44%, 2011 9.93%, 2012-2014 12.41% (2013 adjusted to 6.00%)
- Distribution to county when 2 succeeding years show a 50% or more decline in value from the base year of oil & gas mineral leasehold value.
- Distribution was 20% of the accumulated county trust fund (\$61.187 million when repealed)

18



*Average Statewide Levies
2018*

County	2017 Average Levy	Average <i>Rural</i> Levy	Average <i>Urban</i> Levy	Overall Average Levy	Rank H - L	Urban Residential ETR	Urban Commercial ETR
Clark	0.217193	0.212154	0.259514	0.219933	1	2.98%	6.49%
Greeley	0.204897	0.194312	0.254293	0.202352	2	2.92%	6.36%
Lane	0.195357	0.180355	0.253899	0.188843	3	2.92%	6.35%
Comanche	0.180552	0.169216	0.251644	0.181877	4	2.89%	6.29%
Smith	0.185223	0.159925	0.241176	0.175343	5	2.77%	6.03%
Elk	0.191786	0.170242	0.240551	0.182473	6	2.77%	6.01%
Stanton	0.204404	0.194898	0.234883	0.201431	7	2.70%	5.87%
Chautauqua	0.188693	0.173981	0.231756	0.183620	8	2.67%	5.79%
Hodgeman	0.186514	0.184716	0.224301	0.190055	9	2.58%	5.61%
Hamilton	0.195145	0.184627	0.222393	0.192883	10	2.56%	5.56%
Morton	0.169912	0.151697	0.222314	0.164457	11	2.56%	5.56%
Edwards	0.168933	0.154022	0.218196	0.165109	12	2.51%	5.45%
Osborne	0.163979	0.152606	0.216884	0.166059	13	2.49%	5.42%
Republic	0.162530	0.149399	0.216128	0.160177	14	2.49%	5.40%
Harper	0.160442	0.143835	0.215998	0.162447	15	2.48%	5.40%
Wichita	0.160410	0.146641	0.214883	0.155948	16	2.47%	5.37%
Graham	0.166392	0.145955	0.213261	0.154775	17	2.45%	5.33%
Labette	0.187444	0.158294	0.212110	0.186996	18	2.44%	5.30%
Rooks	0.159768	0.131268	0.211242	0.148104	19	2.43%	5.28%
Wallace	0.167890	0.151181	0.211139	0.159210	20	2.43%	5.28%
Woodson	0.174337	0.160162	0.210264	0.169324	21	2.42%	5.26%
Ness	0.156168	0.144242	0.209781	0.155224	22	2.41%	5.24%
Stevens	0.166276	0.157799	0.209727	0.167332	23	2.41%	5.24%
Greenwood	0.170531	0.158066	0.209435	0.170015	24	2.41%	5.24%
Rush	0.177577	0.168464	0.207722	0.177019	25	2.39%	5.19%
Scott	0.154580	0.137002	0.205206	0.156861	26	2.36%	5.13%
Cloud	0.178143	0.159950	0.202632	0.173621	27	2.33%	5.07%
Phillips	0.164891	0.148617	0.202324	0.161545	28	2.33%	5.06%
Haskell	0.154138	0.144416	0.201008	0.150659	29	2.31%	5.03%
Trego	0.165080	0.148965	0.200248	0.160095	30	2.30%	5.01%
Morris	0.157193	0.146327	0.200209	0.159695	31	2.30%	5.01%
Barber	0.162214	0.160917	0.199677	0.168014	32	2.30%	4.99%
Cheyenne	0.167201	0.153273	0.199221	0.161865	33	2.29%	4.98%
Bourbon	0.180772	0.162771	0.198936	0.179273	34	2.29%	4.97%
Meade	0.142635	0.133837	0.198821	0.142231	35	2.29%	4.97%
Lincoln	0.169662	0.155629	0.198212	0.160511	36	2.28%	4.96%
Kiowa	0.145904	0.136600	0.198101	0.144750	37	2.28%	4.95%
Pawnee	0.166246	0.154390	0.196517	0.165636	38	2.26%	4.91%
Kingman	0.162370	0.152569	0.196471	0.162790	39	2.26%	4.91%
Marion	0.160302	0.141768	0.195931	0.158300	40	2.25%	4.90%
Norton	0.156747	0.133656	0.195749	0.149551	41	2.25%	4.89%
Montgomery	0.161121	0.149044	0.195376	0.166301	42	2.25%	4.88%
Mitchell	0.178005	0.158204	0.194114	0.172563	43	2.23%	4.85%
Neosho	0.173127	0.160347	0.192393	0.178223	44	2.21%	4.81%
Pratt	0.156389	0.141600	0.192392	0.156132	45	2.21%	4.81%

*Average Statewide Levies
2018*

County	2017 Average Levy	Average <i>Rural</i> Levy	Average <i>Urban</i> Levy	Overall Average Levy	Rank H - L	Urban Residential ETR	Urban Commercial ETR
Chase	0.151340	0.134735	0.192121	0.142476	46	2.21%	4.80%
Ottawa	0.167380	0.156104	0.191305	0.163053	47	2.20%	4.78%
Russell	0.176498	0.160628	0.191228	0.172027	48	2.20%	4.78%
Seward	0.159555	0.141242	0.191140	0.164886	49	2.20%	4.78%
Jewell	0.156575	0.142681	0.190583	0.147445	50	2.19%	4.76%
Gove	0.146064	0.131222	0.188003	0.139327	51	2.16%	4.70%
Sheridan	0.143629	0.128330	0.187958	0.137576	52	2.16%	4.70%
Jackson	0.151073	0.136418	0.187915	0.149093	53	2.16%	4.70%
Logan	0.143032	0.123332	0.187400	0.137856	54	2.16%	4.69%
Decatur	0.141538	0.131491	0.187356	0.139337	55	2.15%	4.68%
Allen	0.158009	0.143024	0.185723	0.155863	56	2.14%	4.64%
Barton	0.174133	0.159093	0.185235	0.172051	57	2.13%	4.63%
Anderson	0.164973	0.149909	0.185080	0.159735	58	2.13%	4.63%
Cowley	0.165560	0.146179	0.183634	0.165131	59	2.11%	4.59%
Rawlins	0.135249	0.121547	0.183556	0.130218	60	2.11%	4.59%
Wilson	0.136539	0.121892	0.183269	0.135508	61	2.11%	4.58%
Ford	0.174833	0.159985	0.182342	0.172447	62	2.10%	4.56%
Osage	0.155140	0.142453	0.181494	0.154488	63	2.09%	4.54%
Kearny	0.152701	0.135620	0.181271	0.141696	64	2.08%	4.53%
Franklin	0.152829	0.132850	0.179166	0.155051	65	2.06%	4.48%
Stafford	0.144827	0.139532	0.178994	0.145652	66	2.06%	4.47%
Washington	0.152832	0.142404	0.178087	0.148636	67	2.05%	4.45%
Ellsworth	0.129477	0.115002	0.177844	0.129428	68	2.05%	4.45%
Linn	0.118835	0.108570	0.176022	0.115303	69	2.02%	4.40%
Clay	0.154134	0.144208	0.175499	0.154752	70	2.02%	4.39%
Marshall	0.139994	0.123984	0.175444	0.137001	71	2.02%	4.39%
Jefferson	0.148159	0.138327	0.175304	0.146325	72	2.02%	4.38%
Reno	0.164816	0.149462	0.172626	0.163756	73	1.99%	4.32%
Thomas	0.166046	0.157378	0.171834	0.163135	74	1.98%	4.30%
Wyandotte	0.171799	0.133882	0.170683	0.170648	75	1.96%	4.27%
Rice	0.147669	0.125975	0.170158	0.134707	76	1.96%	4.25%
Butler	0.153683	0.137321	0.168485	0.152628	77	1.94%	4.21%
Atchison	0.145600	0.120356	0.166652	0.142649	78	1.92%	4.17%
Dickinson	0.143606	0.126824	0.166392	0.142970	79	1.91%	4.16%
Wabaunsee	0.150645	0.142693	0.166323	0.146737	80	1.91%	4.16%
Lyon	0.144806	0.120885	0.164962	0.144268	81	1.90%	4.12%
Sumner	0.153652	0.138737	0.164376	0.151284	82	1.89%	4.11%
Harvey	0.146041	0.117922	0.164162	0.146834	83	1.89%	4.10%
Gray	0.135537	0.123179	0.162266	0.133771	84	1.87%	4.06%
Sherman	0.133140	0.117909	0.162103	0.132329	85	1.86%	4.05%
Geary	0.154981	0.122681	0.161832	0.152923	86	1.86%	4.05%
Cherokee	0.125521	0.104667	0.160505	0.125407	87	1.85%	4.01%
Finney	0.136311	0.122590	0.158420	0.139378	88	1.82%	3.96%
Shawnee	0.150238	0.130768	0.157388	0.148911	89	1.81%	3.93%
Miami	0.131419	0.115692	0.156017	0.129999	90	1.79%	3.90%

*Average Statewide Levies
2018*

County	2017 Average Levy	Average <i>Rural</i> Levy	Average <i>Urban</i> Levy	Overall Average Levy	Rank H - L	Urban Residential ETR	Urban Commercial ETR
Crawford	0.140499	0.113198	0.153525	0.140232	91	1.77%	3.84%
Riley	0.137897	0.109485	0.146832	0.140951	92	1.69%	3.67%
McPherson	0.118515	0.106140	0.137919	0.119493	93	1.59%	3.45%
Saline	0.123202	0.101321	0.136294	0.127542	94	1.57%	3.41%
Leavenworth	0.129849	0.116006	0.136215	0.128328	95	1.57%	3.41%
Douglas	0.135420	0.124737	0.135886	0.133770	96	1.56%	3.40%
Doniphan	0.119512	0.106270	0.132744	0.112262	97	1.53%	3.32%
Brown	0.109532	0.097578	0.132082	0.105188	98	1.52%	3.30%
Coffey	0.092178	0.088857	0.131237	0.091388	99	1.51%	3.28%
Grant	0.095910	0.086096	0.127822	0.094403	100	1.47%	3.20%
Nemaha	0.113853	0.104301	0.126470	0.109741	101	1.45%	3.16%
Pottawatomie	0.098068	0.092121	0.126089	0.099868	102	1.45%	3.15%
Sedgwick	0.121198	0.116162	0.122533	0.121630	103	1.41%	3.06%
Johnson	0.122275	0.119664	0.120279	0.120261	104	1.38%	3.01%
Ellis	0.107801	0.095452	0.114488	0.107517	105	1.32%	2.86%
Statewide	0.135954	0.128793	0.137606	0.134743		1.58%	3.44%

County Name	2018	CY 2012	LAVTRF Ratio	Distribution Amount \$54,000,000	Mill Levy Equivalent	Hypothetical Property Tax Relief		
	Assessed Valuation	Population Census				\$150,000 Res Real	\$500,000 Comm Real	\$50,000 Ag Land (Use Val)
Allen	145,375,819	13,319	0.00439	\$ 237,134	1.63	(\$28.14)	(\$203.90)	(\$24.47)
Anderson	98,464,021	7,917	0.00273	\$ 147,184	1.49	(\$25.79)	(\$186.85)	(\$22.42)
Atchison	165,731,565	16,813	0.00537	\$ 290,151	1.75	(\$30.20)	(\$218.84)	(\$26.26)
Barber	103,462,564	4,861	0.00209	\$ 112,599	1.09	(\$18.77)	(\$136.04)	(\$16.32)
Barton	266,312,260	27,557	0.00876	\$ 472,813	1.78	(\$30.63)	(\$221.93)	(\$26.63)
Bourbon	104,096,508	14,897	0.00435	\$ 234,990	2.26	(\$38.94)	(\$282.18)	(\$33.86)
Brown	189,921,591	9,881	0.00404	\$ 218,344	1.15	(\$19.83)	(\$143.71)	(\$17.24)
Butler	745,970,167	65,827	0.02197	\$ 1,186,197	1.59	(\$27.43)	(\$198.77)	(\$23.85)
Chase	52,747,356	2,757	0.00113	\$ 60,796	1.15	(\$19.88)	(\$144.07)	(\$17.29)
Chautauqua	33,113,742	3,571	0.00112	\$ 60,548	1.83	(\$31.54)	(\$228.56)	(\$27.43)
Cherokee	170,035,173	21,226	0.00641	\$ 346,049	2.04	(\$35.11)	(\$254.40)	(\$30.53)
Cheyenne	52,638,337	2,678	0.00111	\$ 59,779	1.14	(\$19.59)	(\$141.96)	(\$17.03)
Clark	39,101,700	2,181	0.00087	\$ 46,737	1.20	(\$20.62)	(\$149.41)	(\$17.93)
Clay	109,100,313	8,531	0.00297	\$ 160,150	1.47	(\$25.32)	(\$183.49)	(\$22.02)
Cloud	110,837,695	9,397	0.00318	\$ 171,581	1.55	(\$26.70)	(\$193.50)	(\$23.22)
Coffey	552,165,433	8,502	0.00720	\$ 388,806	0.70	(\$12.15)	(\$88.02)	(\$10.56)
Comanche	35,009,854	1,913	0.00077	\$ 41,363	1.18	(\$20.38)	(\$147.68)	(\$17.72)
Cowley	269,197,988	36,288	0.01075	\$ 580,496	2.16	(\$37.20)	(\$269.55)	(\$32.35)
Crawford	268,152,747	39,361	0.01143	\$ 617,332	2.30	(\$39.71)	(\$287.77)	(\$34.53)
Decatur	60,204,350	2,871	0.00122	\$ 66,037	1.10	(\$18.92)	(\$137.11)	(\$16.45)
Dickinson	215,209,613	19,762	0.00651	\$ 351,593	1.63	(\$28.18)	(\$204.22)	(\$24.51)
Doniphan	140,727,263	7,864	0.00312	\$ 168,385	1.20	(\$20.64)	(\$149.57)	(\$17.95)
Douglas	1,392,544,856	112,864	0.03875	\$ 2,092,485	1.50	(\$25.92)	(\$187.83)	(\$22.54)
Edwards	54,340,145	2,979	0.00119	\$ 64,319	1.18	(\$20.42)	(\$147.96)	(\$17.75)
Elk	27,511,908	2,720	0.00088	\$ 47,302	1.72	(\$29.66)	(\$214.92)	(\$25.79)
Ellis	388,774,815	29,053	0.01026	\$ 554,306	1.43	(\$24.59)	(\$178.22)	(\$21.39)
Ellsworth	106,742,705	6,494	0.00248	\$ 134,156	1.26	(\$21.68)	(\$157.10)	(\$18.85)
Finney	498,038,873	37,200	0.01315	\$ 709,870	1.43	(\$24.59)	(\$178.17)	(\$21.38)
Ford	315,577,621	34,752	0.01085	\$ 585,787	1.86	(\$32.02)	(\$232.03)	(\$27.84)
Franklin	248,823,621	25,906	0.00822	\$ 443,694	1.78	(\$30.76)	(\$222.90)	(\$26.75)
Geary	241,022,572	38,013	0.01087	\$ 586,914	2.44	(\$42.01)	(\$304.39)	(\$36.53)
Gove	73,717,401	2,729	0.00132	\$ 71,294	0.97	(\$16.68)	(\$120.89)	(\$14.51)
Graham	61,899,650	2,578	0.00117	\$ 63,349	1.02	(\$17.65)	(\$127.93)	(\$15.35)
Grant	170,466,572	7,923	0.00342	\$ 184,474	1.08	(\$18.67)	(\$135.27)	(\$16.23)
Gray	104,967,516	6,030	0.00236	\$ 127,595	1.22	(\$20.97)	(\$151.95)	(\$18.23)
Greeley	38,662,408	1,298	0.00066	\$ 35,771	0.93	(\$15.96)	(\$115.65)	(\$13.88)
Greenwood	67,104,910	6,454	0.00210	\$ 113,182	1.69	(\$29.09)	(\$210.83)	(\$25.30)
Hamilton	41,967,684	2,639	0.00100	\$ 53,789	1.28	(\$22.11)	(\$160.21)	(\$19.23)
Harper	94,347,383	5,911	0.00223	\$ 120,659	1.28	(\$22.06)	(\$159.86)	(\$19.18)
Harvey	305,910,064	34,852	0.01078	\$ 582,006	1.90	(\$32.82)	(\$237.82)	(\$28.54)
Haskell	122,272,202	4,256	0.00213	\$ 114,963	0.94	(\$16.22)	(\$117.53)	(\$14.10)
Hodgeman	38,732,650	1,963	0.00081	\$ 43,895	1.13	(\$19.55)	(\$141.66)	(\$17.00)
Jackson	119,269,139	13,449	0.00417	\$ 225,221	1.89	(\$32.57)	(\$236.04)	(\$28.33)
Jefferson	174,793,817	18,945	0.00594	\$ 320,766	1.84	(\$31.66)	(\$229.39)	(\$27.53)
Jewell	66,487,500	3,046	0.00132	\$ 71,413	1.07	(\$18.53)	(\$134.26)	(\$16.11)
Johnson	10,555,470,916	559,913	0.22714	\$ 12,265,820	1.16	(\$20.05)	(\$145.25)	(\$17.43)
Kearny	99,390,859	3,968	0.00185	\$ 99,634	1.00	(\$17.29)	(\$125.31)	(\$15.04)
Kingman	101,532,944	7,863	0.00274	\$ 148,114	1.46	(\$25.16)	(\$182.35)	(\$21.88)
Kiowa	83,748,944	2,496	0.00136	\$ 73,645	0.88	(\$15.17)	(\$109.92)	(\$13.19)
Labette	134,417,973	21,284	0.00608	\$ 328,345	2.44	(\$42.14)	(\$305.34)	(\$36.64)
Lane	46,890,559	1,704	0.00083	\$ 44,961	0.96	(\$16.54)	(\$119.86)	(\$14.38)
Leavenworth	678,188,992	77,739	0.02400	\$ 1,296,043	1.91	(\$32.97)	(\$238.88)	(\$28.67)
Lincoln	58,644,104	3,174	0.00128	\$ 68,916	1.18	(\$20.27)	(\$146.89)	(\$17.63)
Linn	263,975,317	9,441	0.00465	\$ 251,269	0.95	(\$16.42)	(\$118.98)	(\$14.28)
Logan	67,813,853	2,784	0.00128	\$ 68,912	1.02	(\$17.53)	(\$127.02)	(\$15.24)

County Name	2018	CY 2012	LAVTRF Ratio	Distribution Amount \$54,000,000	Mill Levy Equivalent	Hypothetical Property Tax Relief		
	Assessed Valuation	Population Census				\$150,000 Res Real	\$500,000 Comm Real	\$50,000 Ag Land (Use Val)
Lyon	323,923,479	33,748	0.01070	\$ 577,890	1.78	(\$30.77)	(\$223.00)	(\$26.76)
Marion	136,656,158	29,356	0.00792	\$ 427,678	3.13	(\$53.99)	(\$391.20)	(\$46.94)
Marshall	180,648,370	12,347	0.00451	\$ 243,544	1.35	(\$23.26)	(\$168.52)	(\$20.22)
McPherson	450,858,286	10,022	0.00657	\$ 354,930	0.79	(\$13.58)	(\$98.40)	(\$11.81)
Meade	111,477,786	4,396	0.00206	\$ 111,087	1.00	(\$17.19)	(\$124.56)	(\$14.95)
Miami	405,166,352	32,612	0.01122	\$ 606,065	1.50	(\$25.80)	(\$186.98)	(\$22.44)
Mitchell	87,779,963	6,355	0.00227	\$ 122,664	1.40	(\$24.11)	(\$174.68)	(\$20.96)
Montgomery	323,865,466	34,459	0.01086	\$ 586,507	1.81	(\$31.24)	(\$226.37)	(\$27.16)
Morris	76,115,476	5,854	0.00205	\$ 110,542	1.45	(\$25.05)	(\$181.54)	(\$21.78)
Morton	66,122,869	3,169	0.00135	\$ 72,720	1.10	(\$18.97)	(\$137.47)	(\$16.50)
Nemaha	182,459,980	10,132	0.00403	\$ 217,540	1.19	(\$20.57)	(\$149.03)	(\$17.88)
Neosho	129,870,726	16,406	0.00494	\$ 266,666	2.05	(\$35.42)	(\$256.66)	(\$30.80)
Ness	76,439,837	3,068	0.00142	\$ 76,824	1.01	(\$17.34)	(\$125.63)	(\$15.08)
Norton	64,920,122	5,612	0.00189	\$ 101,812	1.57	(\$27.05)	(\$196.03)	(\$23.52)
Osage	147,581,778	16,142	0.00505	\$ 272,609	1.85	(\$31.86)	(\$230.90)	(\$27.71)
Osborne	58,909,162	3,806	0.00142	\$ 76,739	1.30	(\$22.47)	(\$162.83)	(\$19.54)
Ottawa	82,212,955	6,072	0.00215	\$ 116,345	1.42	(\$24.41)	(\$176.90)	(\$21.23)
Pawnee	79,430,284	6,928	0.00232	\$ 125,318	1.58	(\$27.22)	(\$197.21)	(\$23.67)
Phillips	65,775,264	5,519	0.00187	\$ 101,123	1.54	(\$26.52)	(\$192.17)	(\$23.06)
Pottawatomie	578,110,704	22,302	0.01056	\$ 570,060	0.99	(\$17.01)	(\$123.26)	(\$14.79)
Pratt	168,673,061	9,728	0.00381	\$ 205,500	1.22	(\$21.02)	(\$152.29)	(\$18.28)
Rawlins	62,979,614	2,560	0.00118	\$ 63,689	1.01	(\$17.44)	(\$126.41)	(\$15.17)
Reno	593,402,173	64,438	0.02019	\$ 1,090,445	1.84	(\$31.70)	(\$229.70)	(\$27.56)
Republic	82,710,123	4,858	0.00189	\$ 101,836	1.23	(\$21.24)	(\$153.91)	(\$18.47)
Rice	156,460,508	9,985	0.00375	\$ 202,313	1.29	(\$22.31)	(\$161.63)	(\$19.40)
Riley	663,509,984	75,508	0.02336	\$ 1,261,322	1.90	(\$32.79)	(\$237.62)	(\$28.51)
Rooks	85,794,767	5,223	0.00200	\$ 107,870	1.26	(\$21.69)	(\$157.16)	(\$18.86)
Rush	51,454,203	3,220	0.00122	\$ 65,759	1.28	(\$22.05)	(\$159.75)	(\$19.17)
Russell	96,557,649	6,946	0.00249	\$ 134,389	1.39	(\$24.01)	(\$173.98)	(\$20.88)
Saline	591,510,995	55,988	0.01827	\$ 986,694	1.67	(\$28.77)	(\$208.51)	(\$25.02)
Scott	90,179,873	4,937	0.00198	\$ 106,658	1.18	(\$20.40)	(\$147.84)	(\$17.74)
Sedgwick	4,858,132,534	503,889	0.15999	\$ 8,639,622	1.78	(\$30.68)	(\$222.30)	(\$26.68)
Seward	258,131,231	23,547	0.00777	\$ 419,813	1.63	(\$28.05)	(\$203.29)	(\$24.40)
Shawnee	1,695,209,894	178,991	0.05654	\$ 3,053,198	1.80	(\$31.07)	(\$225.13)	(\$27.02)
Sheridan	67,480,259	2,538	0.00122	\$ 65,747	0.97	(\$16.81)	(\$121.79)	(\$14.61)
Sherman	101,512,023	6,113	0.00235	\$ 126,819	1.25	(\$21.55)	(\$156.16)	(\$18.74)
Smith	61,712,476	3,765	0.00144	\$ 77,690	1.26	(\$21.72)	(\$157.36)	(\$18.88)
Stafford	87,928,554	4,358	0.00182	\$ 98,452	1.12	(\$19.31)	(\$139.96)	(\$16.80)
Stanton	52,474,636	2,175	0.00099	\$ 53,576	1.02	(\$17.61)	(\$127.62)	(\$15.31)
Stevens	114,063,943	5,756	0.00239	\$ 128,964	1.13	(\$19.50)	(\$141.33)	(\$16.96)
Sumner	261,676,786	23,674	0.00784	\$ 423,190	1.62	(\$27.90)	(\$202.15)	(\$24.26)
Thomas	138,673,025	7,941	0.00312	\$ 168,259	1.21	(\$20.93)	(\$151.67)	(\$18.20)
Trego	58,529,594	2,986	0.00123	\$ 66,570	1.14	(\$19.62)	(\$142.17)	(\$17.06)
Wabaunsee	88,848,459	7,039	0.00244	\$ 131,536	1.48	(\$25.54)	(\$185.06)	(\$22.21)
Wallace	42,167,380	1,517	0.00075	\$ 40,246	0.95	(\$16.46)	(\$119.30)	(\$14.32)
Washington	106,396,400	5,758	0.00232	\$ 125,026	1.18	(\$20.27)	(\$146.89)	(\$17.63)
Wichita	51,547,006	2,256	0.00100	\$ 54,082	1.05	(\$18.10)	(\$131.15)	(\$15.74)
Wilson	96,719,448	9,105	0.00298	\$ 160,732	1.66	(\$28.67)	(\$207.73)	(\$24.93)
Woodson	38,743,049	3,278	0.00111	\$ 59,894	1.55	(\$26.67)	(\$193.24)	(\$23.19)
Wyandotte	1,342,872,889	159,129	0.04869	\$ 2,629,512	1.96	(\$33.78)	(\$244.77)	(\$29.37)
Totals	36,566,004,085	2,885,905	1.00000	\$ 54,000,000	1.48	(\$25.47)	(\$184.60)	(\$22.15)

K.S.A. 79-2959

Formula states population makes up 65% and valuation 35% of the amount to the county.

Deposits in Oil and Gas Depletion Trust Fund

County	2009 Transfer	2010 Transfer	2011 Transfer	2012 Transfer	2013 Transfer	2014 Transfer	County Total
	4.96%	7.44%	9.93%	12.41%	12.41% 6.00%	12.41%	
Allen	3,974.93	6,693.58		5,126	4,607	19,138	39,539
Anderson							
Atchison							
Barber	272,994.59	378,481.68	646,370	1,101,475	592,131	1,393,290	4,384,743
Barton	111,057.07	160,139.79	251,949	404,255	192,105	495,341	1,614,847
Bourbon							
Brown							
Butler	24,480.59	28,690.27	56,675	122,083	44,356	93,598	369,882
Chase	883.39	579.27		141	37	162	1,803
Chautauqua	15,383.39	17,963.70	25,414	52,848	24,891	53,334	189,834
Cherokee							
Cheyenne	43,856.36	47,518.80	54,127	62,053	26,577	84,006	318,138
Clark	72,289.59	102,376.11	127,623	105,461	54,016	131,828	593,594
Clay							
Cloud							
Coffey							
Comanche	73,506.01	78,140.83	104,023	205,030	197,065	509,406	1,167,170
Cowley	19,002.08	27,737.66	40,407	75,857	40,907	131,992	335,902
Crawford							
Decatur	21,941.51	34,193.24	47,485	67,125	35,864	87,500	294,108
Dickinson							
Doniphan							
Douglas							
Edwards	22,851.67	22,121.75	21,327	25,469	11,744	32,570	136,084
Elk					7,466	13,670	21,135
Ellis	174,786.29	242,593.82	448,898	737,611	370,078	786,736	2,760,703
Ellsworth	17,422.23	18,283.72	25,732	34,593	17,587	52,572	166,191
Finney	345,601.97	371,702.76	545,057	798,250	391,441	1,067,369	3,519,421
Ford	9,726.44	23,877.52	41,911	170,856	149,284	318,824	714,479
Franklin							
Geary							
Gove	31,583.14	49,179.01	91,308	308,027	141,300	319,326	940,723
Graham	93,310.35	111,824.93	194,593	306,760	148,620	373,586	1,228,694
Grant	444,317.55	478,621.49	550,251	739,893	286,472	769,108	3,268,663
Gray	7,550.25	11,159.68	14,860	36,636	55,968	101,763	227,937
Greeley	24,759.15	26,142.12	31,814	52,436	36,282	77,229	248,661
Greenwood	8,004.53	8,140.90	13,675	26,101	8,217	20,941	85,080
Hamilton	46,121.32	43,616.56	46,607	60,266	21,615	68,529	286,754
Harper	55,409.35	60,700.99	109,288	278,023	270,252	1,356,805	2,130,478
Harvey	7,668.98	8,409.08	13,702	23,526	8,825	31,111	93,243
Haskell	466,149.30	542,896.49	754,764	1,080,729	456,377	1,318,680	4,619,596
Hodgeman	22,470.01	25,860.93	56,083	139,232	96,860	255,306	595,812
Jackson							
Jefferson							
Jewell							
Johnson				15,461	2,962	25,008	43,431
Kearny	308,489.60	329,574.88	412,193	566,257	248,586	672,553	2,537,654
Kingman	92,324.17	98,554.45	145,760	208,767	92,680	234,024	872,108
Kiowa	44,036.46	44,468.96	59,476	141,907	66,969	189,431	546,290
Labette	26,496.17	23,520.93	29,256	24,701	8,230	24,200	136,403

Deposits in Oil and Gas Depletion Trust Fund

County	2009 Transfer	2010 Transfer	2011 Transfer	2012 Transfer	2013 Transfer	2014 Transfer	County Total
	4.96%	7.44%	9.93%	12.41%	12.41% 6.00%	12.41%	
Lane	65,049.53	96,988.16	133,127	280,458	109,187	320,848	1,005,657
Leavenworth							
Lincoln							
Linn							
Logan	18,890.50	55,816.03	75,012	238,349	116,955	438,285	943,307
Lyon				17,300	14,544	44,381	76,224
Marion	4,701.72	6,709.63	10,859	16,048	10,337	29,122	77,776
Marshall							
McPherson	10,089.12	12,749.32	17,375	27,493	11,654	33,982	113,342
Meade	95,189.07	101,171.35	150,428	199,409	115,737	254,853	916,787
Miami							
Mitchell							
Montgomery	87,509.39	70,171.25	82,138	89,246	37,746	93,258	460,068
Morris	2,346.42	2,266.51		6,803	3,675	8,551	23,641
Morton	267,110.37	325,278.58	416,510	584,060	221,843	536,859	2,351,661
Nemaha	3,163.40	3,366.67		15,452	7,443	16,412	45,838
Neosho	122,807.41	118,279.24	125,925	120,255	51,008	118,191	656,466
Ness	123,160.81	141,255.77	261,840	478,100	251,592	613,263	1,869,212
Norton	6,225.43	8,113.02	16,726	40,419	26,150	97,926	195,559
Osage							
Osborne	2,580.74	3,871.72		32,997	15,931	36,702	92,082
Ottawa							
Pawnee	11,246.07	15,052.53	37,315	64,469	30,681	112,845	271,608
Phillips	10,862.95	12,891.59	23,167	48,653	27,544	58,343	181,461
Pottawatomie							
Pratt	43,043.73	52,890.75	49,237	53,448	29,057	120,463	348,140
Rawlins	8,519.63	14,226.32	20,830	36,275	21,613	623,868	725,332
Reno	27,656.27	32,579.59	45,591	75,370	57,159	239,207	477,563
Republic							
Rice	50,506.04	53,202.11	90,835	152,492	65,877	153,709	566,621
Riley							
Rooks	107,733.44	125,053.47	195,155	363,552	168,082	408,930	1,368,506
Rush	8,830.27	23,243.82	108,621	199,677	81,759	160,533	582,664
Russell	61,029.66	80,699.20	143,619	290,349	157,736	390,192	1,123,624
Saline							
Scott	35,915.59	55,279.72	133,658	171,155	89,852	475,357	961,216
Sedgwick	6,328.68	8,173.53	15,041	29,837	24,354	48,742	132,476
Seward	212,464.68	232,563.59	272,818	371,865	156,048	400,735	1,646,494
Shawnee							
Sheridan	24,207.83	38,699.88	62,020	82,607	41,462	117,410	366,407
Sherman	3,599.75	4,299.17		8,029	2,817	10,072	28,817
Smith							
Stafford	79,333.86	95,267.61	150,714	271,101	117,739	279,570	993,725
Stanton	145,597.00	148,798.44	224,674	368,748	132,313	357,014	1,377,145
Stevens	573,154.76	653,341.11	809,923	997,712	418,057	1,028,536	4,480,725
Sumner	30,468.54	37,163.34	44,473	73,413	31,660	188,656	405,833
Thomas	14,395.43	16,129.65	28,994	72,235	38,628	106,790	277,172
Trego	44,440.93	59,352.78	68,967	146,540	108,640	330,408	758,349
Wabaunsee							
Wallace	10,655.78	13,621.09	21,522	43,136	17,353	54,928	161,216

Deposits in Oil and Gas Depletion Trust Fund

County	2009 Transfer	2010 Transfer	2011 Transfer	2012 Transfer	2013 Transfer	2014 Transfer	County Total
	4.96%	7.44%	9.93%	12.41%	12.41% 6.00%	12.41%	
Washington							
Wichita				19,781	25,976	62,936	108,693
Wilson	118,230.19	84,486.14	85,524	82,767	34,988	77,290	483,285
Woodson	2,546.77	3,535.35		15,671	4,561	16,927	43,240
Wyandotte							
	5,348,040.20	6,230,353.93	8,883,263.31	14,162,221.11	6,988,128.30	19,575,029.55	61,187,036.40
	67	67	60	70	71	71	71