



KANSAS ASSOCIATION OF COUNTIES Research REPORT

April 2018

Demographic & Taxation Report: 2017-18

By Dennis Kriesel, Operations & Finance Director

This report is a snapshot of Kansas' 105 counties, both in terms of basic demographics (population and its density, land area, etc.) and fiscal matters relating to county governments (valuations, mill levies, and property tax rates). The purpose is to provide an informative guide that can assist one in comparing and contrasting the vast differences, county by county, Kansas encompasses.

Kansas' population has grown from 2,688,418 residents in 2000 to 2,907,289 residents in 2016 (an increase of 8.1%). The average population density has likewise increased from 32.9 persons per square mile in 2000 to 35.56 persons per square mile in 2016. **Figure 1** (*see page 3*) contains a tabular account of this information (lower rank indicates higher value, so the county with the most population is ranked at number one, likewise for land area and density).

As seen in **Figure 1**, county land area varies dramatically from 1,429.86 square miles (Butler County) down to 151.60 square miles (Wyandotte County). Population variance is no less dramatic, with Johnson County weighing in at 584,451 residents and Greeley County at 1,296 residents. Johnson County also leads in population density (1,234.63 persons per square mile), and that figure scales all the way down to Wallace County's 1.64 persons per square mile.

**Demographic
& Taxation Report**



*Dennis Kriesel
Operations &
Finance Director*

WELCOME TO THE KAC'S DEMOGRAPHIC AND TAXATION REPORT FOR 2017-18.

This report provides a collection of various tax and demographic details regarding the 105 Kansas counties, built around 2017 figures used in all 105 counties' 2018 budgets. Its goal is to increase understanding regarding the nature of county government and the variance between counties within the state. Reports such as this rely on figures acquired from a specific, fixed point in time. As such, it is a snapshot. The report is produced annually, both to get you the latest information on the counties, and to assist with trend development so we can identify where the counties are heading on a variety of indicators.

Dennis Kriesel began serving as the KAC's Operations & Finance Director in August 2014. Prior to that, he joined the KAC as its Public Health Policy Fellow in May 2002, where his research areas focused on environmental and public health concerns for local governments. He transitioned to Senior Policy Analyst in August 2007, which broadened his research efforts across a myriad of public policy topics. He holds a B.A. degree in political science from the University of Kansas and an M.P.A. degree from the Maxwell School of Citizenship and Public Affairs at Syracuse University.



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GLOSSARY

Assessed Value: The value placed on real estate, personal property, and utilities as a basis for levying taxes.

Budget Year: In Kansas, counties' budget and fiscal year is the calendar year.

Mill: One-thousandth. Or one-tenth of one cent. Or \$1 per \$1,000 of assessed valuation.

LAVTR: The Local Ad Valorem Tax Reduction Fund.

Tax Levy Rate: Computed by dividing the assessed valuation in the tax district (e.g., the county) by the property taxes levied. The tax levy rate is expressed in mills. It is also referred to as the "mill rate."

Tax Year: The calendar year in which ad valorem taxes are levied to finance the ensuing calendar year budget. For example, property taxes levied in 2017 are used to finance the 2018 budgets. Kansas' county treasurers prepare and mail property tax statements in November of each year; one-half (50%) of the total tax bill is due on or before December 20 and the balance on or before May 10 of the following year.

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The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services, and a wide range of informational services to its member counties.

FIGURE 1.1
 Kansas' population has grown 8.1% since 2000.

| County | 2017 | | Land Area (sq. mi.) & Rank | Pop. Density (pop./sq. mi.) & Rank | County | 2017 | | Land Area (sq. mi.) & Rank | Pop. Density (pop./sq. mi.) & Rank | | | | |
|-------------------|-------------|-----|----------------------------------|--|----------|-------------|-----------------------|----------------------------------|--|------------------|-----|--------------|-----|
| | Pop. & Rank | | | | | Pop. & Rank | | | | | | | |
| Allen | 12,714 | 36 | 500.30 | 97 | 25.41 | 31 | Lyon | 33,510 | 17 | 847.47 | 42 | 39.54 | 17 |
| Anderson | 7,827 | 49 | 579.65 | 86 | 13.50 | 43 | Marion | 12,112 | 37 | 944.29 | 20 | 12.83 | 47 |
| Atchison | 16,380 | 31 | 431.17 | 102 | 37.99 | 18 | Marshall | 9,836 | 39 | 900.18 | 23 | 10.93 | 50 |
| Barber | 4,688 | 71 | 1,134.07 | 6 | 4.13 | 80 | McPherson | 28,804 | 21 | 898.27 | 26 | 32.07 | 23 |
| Barton | 26,775 | 22 | 895.40 | 29 | 29.90 | 27 | Meade | 4,216 | 72 | 978.09 | 18 | 4.31 | 77 |
| Bourbon | 14,617 | 34 | 635.47 | 79 | 23.00 | 32 | Miami | 32,964 | 18 | 575.66 | 88 | 57.26 | 12 |
| Brown | 9,684 | 41 | 570.87 | 92 | 16.96 | 38 | Mitchell | 6,243 | 57 | 701.79 | 69 | 8.90 | 52 |
| Butler | 67,025 | 8 | 1,429.86 | 1 | 46.88 | 15 | Montgomery | 32,746 | 19 | 643.53 | 76 | 50.88 | 13 |
| Chase | 2,669 | 89 | 773.06 | 50 | 3.45 | 85 | Morris | 5,573 | 64 | 695.28 | 70 | 8.02 | 57 |
| Chautauqua | 3,374 | 78 | 638.88 | 78 | 5.28 | 74 | Morton | 2,848 | 86 | 729.73 | 53 | 3.90 | 84 |
| Cherokee | 20,246 | 28 | 587.57 | 85 | 34.46 | 21 | Nemaha | 10,241 | 38 | 717.43 | 64 | 14.27 | 41 |
| Cheyenne | 2,661 | 90 | 1,019.89 | 15 | 2.61 | 96 | Neosho | 16,146 | 32 | 571.47 | 91 | 28.25 | 28 |
| Clark | 2,072 | 99 | 974.63 | 19 | 2.13 | 103 | Ness | 2,962 | 82 | 1,074.75 | 9 | 2.76 | 94 |
| Clay | 8,143 | 47 | 645.30 | 73 | 12.62 | 49 | Norton | 5,493 | 66 | 878.13 | 37 | 6.26 | 67 |
| Cloud | 9,150 | 44 | 715.34 | 67 | 12.79 | 48 | Osage | 15,843 | 33 | 705.52 | 68 | 22.46 | 34 |
| Coffey | 8,433 | 46 | 626.95 | 80 | 13.45 | 44 | Osborne | 3,642 | 76 | 892.50 | 32 | 4.08 | 81 |
| Comanche | 1,862 | 102 | 788.30 | 48 | 2.36 | 100 | Ottawa | 5,920 | 61 | 720.73 | 57 | 8.21 | 56 |
| Cowley | 35,753 | 13 | 1,125.75 | 7 | 31.76 | 24 | Pawnee | 6,743 | 55 | 754.26 | 51 | 8.94 | 51 |
| Crawford | 39,164 | 11 | 589.76 | 84 | 66.41 | 10 | Phillips | 5,428 | 67 | 885.88 | 36 | 6.13 | 69 |
| Decatur | 2,832 | 87 | 893.52 | 31 | 3.17 | 89 | Pottawatomie | 23,661 | 24 | 841.02 | 44 | 28.13 | 30 |
| Dickinson | 19,064 | 29 | 847.07 | 43 | 22.51 | 33 | Pratt | 9,584 | 42 | 735.05 | 52 | 13.04 | 46 |
| Doniphan | 7,664 | 50 | 393.41 | 103 | 19.48 | 37 | Rawlins | 2,549 | 93 | 1,069.42 | 13 | 2.38 | 99 |
| Douglas | 119,440 | 5 | 455.87 | 101 | 262.00 | 5 | Reno | 63,220 | 9 | 1,255.35 | 3 | 50.36 | 14 |
| Edwards | 2,938 | 83 | 621.89 | 81 | 4.72 | 75 | Republic | 4,699 | 70 | 717.37 | 65 | 6.55 | 65 |
| Elk | 2,547 | 94 | 644.27 | 75 | 3.95 | 83 | Rice | 9,831 | 40 | 726.24 | 55 | 13.54 | 42 |
| Ellis | 28,893 | 20 | 899.91 | 24 | 32.11 | 22 | Riley | 73,343 | 7 | 609.77 | 82 | 120.28 | 7 |
| Ellsworth | 6,328 | 56 | 715.85 | 66 | 8.84 | 53 | Rooks | 5,076 | 68 | 890.53 | 33 | 5.70 | 70 |
| Finney | 36,722 | 12 | 1,301.97 | 2 | 28.20 | 29 | Rush | 3,058 | 81 | 717.76 | 61 | 4.26 | 79 |
| Ford | 33,971 | 16 | 1,098.27 | 8 | 30.93 | 26 | Russell | 6,988 | 53 | 886.26 | 35 | 7.88 | 58 |
| Franklin | 25,560 | 23 | 571.76 | 90 | 44.70 | 16 | Saline | 55,142 | 10 | 720.23 | 58 | 76.56 | 9 |
| Geary | 35,586 | 14 | 384.62 | 104 | 92.52 | 8 | Scott | 5,032 | 69 | 717.54 | 62 | 7.01 | 62 |
| Gove | 2,589 | 91 | 1,071.67 | 12 | 2.42 | 98 | Sedgwick | 511,995 | 2 | 997.51 | 16 | 513.27 | 3 |
| Graham | 2,564 | 92 | 898.52 | 25 | 2.85 | 92 | Seward | 22,709 | 26 | 639.50 | 77 | 35.51 | 19 |
| Grant | 7,646 | 51 | 574.80 | 89 | 13.30 | 45 | Shawnee | 178,146 | 3 | 544.02 | 94 | 327.46 | 4 |
| Gray | 6,034 | 59 | 868.87 | 39 | 6.94 | 63 | Sheridan | 2,509 | 96 | 895.96 | 27 | 2.80 | 93 |
| Greeley | 1,296 | 105 | 778.45 | 49 | 1.66 | 104 | Sherman | 5,965 | 60 | 1,056.07 | 14 | 5.65 | 71 |
| Greenwood | 6,151 | 58 | 1,143.30 | 5 | 5.38 | 72 | Smith | 3,632 | 77 | 895.47 | 28 | 4.06 | 82 |
| Hamilton | 2,536 | 95 | 996.51 | 17 | 2.54 | 97 | Stafford | 4,208 | 73 | 792.05 | 47 | 5.31 | 73 |
| Harper | 5,685 | 62 | 801.27 | 45 | 7.09 | 61 | Stanton | 2,062 | 100 | 680.35 | 71 | 3.03 | 90 |
| Harvey | 34,913 | 15 | 539.75 | 95 | 64.68 | 11 | Stevens | 5,584 | 63 | 727.29 | 54 | 7.68 | 59 |
| Haskell | 4,006 | 74 | 577.52 | 87 | 6.94 | 63 | Sumner | 23,272 | 25 | 1,181.94 | 4 | 19.69 | 36 |
| Hodgeman | 1,870 | 101 | 859.99 | 41 | 2.17 | 102 | Thomas | 7,892 | 48 | 1,074.69 | 10 | 7.34 | 60 |
| Jackson | 13,291 | 35 | 656.22 | 72 | 20.25 | 35 | Trego | 2,872 | 85 | 889.48 | 34 | 3.23 | 87 |
| Jefferson | 18,897 | 30 | 532.57 | 96 | 35.48 | 20 | Wabaunsee | 6,891 | 54 | 794.30 | 46 | 8.68 | 54 |
| Jewell | 2,901 | 84 | 909.78 | 22 | 3.19 | 88 | Wallace | 1,497 | 104 | 913.65 | 21 | 1.64 | 105 |
| Johnson | 584,451 | 1 | 473.38 | 99 | 1,234.63 | 1 | Washington | 5,546 | 65 | 894.76 | 30 | 6.20 | 68 |
| Kearny | 3,917 | 75 | 870.54 | 38 | 4.50 | 76 | Wichita | 2,112 | 98 | 718.57 | 60 | 2.94 | 91 |
| Kingman | 7,467 | 52 | 863.36 | 40 | 8.65 | 55 | Wilson | 8,723 | 45 | 570.42 | 93 | 15.29 | 40 |
| Kiowa | 2,483 | 97 | 722.64 | 56 | 3.44 | 86 | Woodson | 3,165 | 79 | 497.82 | 98 | 6.36 | 66 |
| Labette | 20,444 | 27 | 645.30 | 73 | 31.68 | 25 | Wyandotte | 163,831 | 4 | 151.60 | 105 | 1,080.68 | 2 |
| Lane | 1,636 | 103 | 717.46 | 63 | 2.28 | 101 | Kansas | 2,907,289 | | 81,758.76 | | 35.56 | |
| Leavenworth | 80,204 | 6 | 462.83 | 100 | 173.29 | 6 | Statewide Avg. | 27,688 | | 778.65 | | 35.56 | |
| Lincoln | 3,073 | 80 | 719.40 | 59 | 4.27 | 78 | | | | | | | |
| Linn | 9,558 | 43 | 594.06 | 83 | 16.09 | 39 | | | | | | | |
| Logan | 2,831 | 88 | 1,072.99 | 11 | 2.64 | 95 | | | | | | | |

Beyond basic demographic information, understanding county government requires an understanding of the various financial conditions each county experiences. The property tax is the primary source of revenue counties rely upon for providing services. Assessed valuation, a key factor in calculating property taxes, rose statewide by

4.92% from 2016 to 2017. **Figure 2** graphs the counties' total assessed valuation from 2007 to 2017. **Figure 3** provides a table that shows the percentage change experienced in assessed valuation for the 2000 to 2017 period.

Property taxes cover a wide range of services in Kansas, including constructing/maintaining roads and bridges, providing

FIGURE 2.²

Assessed valuation continues to increase.

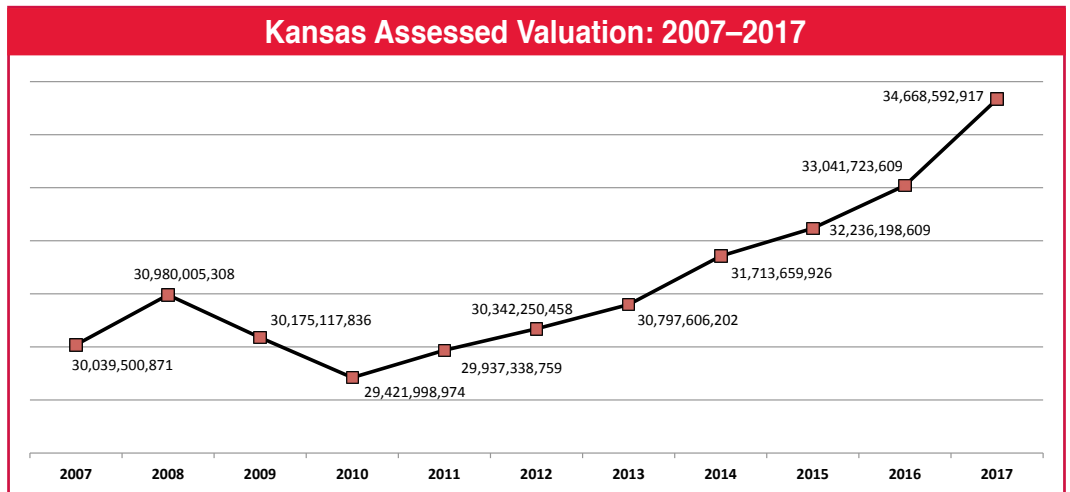


FIGURE 3.³

Assessed valuation rose 4.92% from 2016 to 2017.

| Year | Assessed Valuation | % Change |
|------|--------------------|----------|
| 2000 | \$20,844,350,575 | |
| 2001 | \$22,442,527,816 | 7.67% |
| 2002 | \$23,011,158,436 | 2.53% |
| 2003 | \$23,940,049,708 | 4.04% |
| 2004 | \$25,357,723,849 | 5.92% |
| 2005 | \$26,974,895,376 | 6.38% |
| 2006 | \$28,915,593,877 | 7.19% |
| 2007 | \$30,039,500,871 | 3.89% |
| 2008 | \$30,980,005,308 | 3.13% |
| 2009 | \$30,175,117,836 | -2.60% |
| 2010 | \$29,421,998,974 | -2.50% |
| 2011 | \$29,937,338,759 | 1.75% |
| 2012 | \$30,342,250,458 | 1.35% |
| 2013 | \$30,797,606,202 | 1.50% |
| 2014 | \$31,713,659,926 | 2.97% |
| 2015 | \$32,236,198,609 | 1.65% |
| 2016 | \$33,041,723,609 | 2.50% |
| 2017 | \$34,668,592,917 | 4.92% |

emergency dispatch services, funding law enforcement (including detention centers), supplying public health services, and other social needs (such as services for the disabled or elderly). **Figure 4** offers county-by-county information on assessed valuation, county tax levies, and tax levy rates (mills) for 2017, including their relative rankings to one another.

For 2017, Johnson County had the highest assessed valuation (\$9,858,473,397) and Elk County had the lowest (\$26,040,957). The highest per capita valuation was in Coffey County (\$63,329/person) and the lowest was in Labette County (\$6,324/person). The 2017 county tax levies were led by Johnson County (\$190,456,346), and the smallest tax levied was in Elk County (\$2,879,126).

On a per capita basis, Greeley County was the highest levied tax (\$3,754/person) and

Continued on page 7

| County | 2017 Assessed Tangible | | 2017 Valuation | | 2017 County Tax | | 2017 Levies Per | | 2017 County Levy | |
|-------------------|------------------------|------|-------------------|------|-----------------|------|-----------------|---------------------|------------------|-----|
| | Valuation & Rank | Rank | Per Capita & Rank | Rank | Levies & Rank | Rank | Capita & Rank | Rate (mills) & Rank | Rank | |
| Allen | \$141,357,942 | 39 | \$11,118 | 72 | \$9,048,180 | 33 | \$712 | 68 | 64.010 | 50 |
| Anderson | \$94,236,868 | 61 | \$12,040 | 64 | \$8,797,472 | 35 | \$1,124 | 44 | 93.354 | 19 |
| Atchison | \$158,197,051 | 37 | \$9,658 | 83 | \$8,611,618 | 38 | \$526 | 81 | 54.444 | 65 |
| Barber | \$106,762,732 | 49 | \$22,774 | 18 | \$6,745,334 | 54 | \$1,439 | 26 | 63.182 | 53 |
| Barton | \$257,187,662 | 23 | \$9,606 | 84 | \$11,228,064 | 29 | \$419 | 91 | 43.657 | 90 |
| Bourbon | \$100,180,833 | 54 | \$6,854 | 102 | \$6,672,367 | 56 | \$456 | 87 | 66.603 | 49 |
| Brown | \$173,935,873 | 30 | \$17,961 | 32 | \$5,727,356 | 73 | \$591 | 74 | 32.929 | 101 |
| Butler | \$703,779,119 | 6 | \$10,500 | 79 | \$24,456,082 | 8 | \$365 | 96 | 34.749 | 100 |
| Chase | \$48,259,125 | 95 | \$18,081 | 31 | \$3,018,295 | 104 | \$1,131 | 41 | 62.544 | 57 |
| Chautauqua | \$31,980,794 | 104 | \$9,479 | 85 | \$3,600,046 | 101 | \$1,067 | 46 | 112.570 | 4 |
| Cherokee | \$164,631,933 | 32 | \$8,132 | 97 | \$8,537,105 | 39 | \$422 | 90 | 51.856 | 72 |
| Cheyenne | \$48,605,158 | 93 | \$18,266 | 30 | \$4,993,657 | 82 | \$1,877 | 18 | 102.727 | 16 |
| Clark | \$38,458,044 | 99 | \$18,561 | 28 | \$3,168,836 | 103 | \$1,529 | 24 | 82.399 | 29 |
| Clay | \$103,840,320 | 52 | \$12,752 | 62 | \$6,565,739 | 57 | \$806 | 59 | 63.231 | 52 |
| Cloud | \$104,308,290 | 51 | \$11,400 | 68 | \$7,582,316 | 46 | \$829 | 57 | 72.698 | 42 |
| Coffey | \$534,057,191 | 12 | \$63,329 | 1 | \$27,273,494 | 6 | \$3,234 | 3 | 51.074 | 74 |
| Comanche | \$33,428,363 | 103 | \$17,953 | 33 | \$3,650,892 | 99 | \$1,961 | 15 | 109.218 | 9 |
| Cowley | \$259,479,171 | 21 | \$7,258 | 101 | \$11,692,401 | 28 | \$327 | 101 | 45.063 | 89 |
| Crawford | \$256,534,024 | 24 | \$6,550 | 104 | \$13,096,282 | 21 | \$334 | 99 | 51.052 | 75 |
| Decatur | \$56,432,938 | 85 | \$19,927 | 25 | \$3,521,213 | 102 | \$1,243 | 34 | 62.395 | 58 |
| Dickinson | \$207,225,131 | 29 | \$10,870 | 76 | \$11,066,343 | 30 | \$580 | 75 | 53.402 | 67 |
| Doniphan | \$129,335,220 | 42 | \$16,876 | 40 | \$5,639,013 | 75 | \$736 | 65 | 43.602 | 91 |
| Douglas | \$1,312,384,059 | 4 | \$10,988 | 75 | \$60,392,931 | 4 | \$506 | 83 | 46.018 | 84 |
| Edwards | \$51,208,598 | 90 | \$17,430 | 35 | \$4,182,751 | 93 | \$1,424 | 28 | 81.682 | 30 |
| Elk | \$26,040,957 | 105 | \$10,224 | 81 | \$2,879,126 | 105 | \$1,130 | 42 | 110.567 | 7 |
| Ellis | \$384,598,970 | 15 | \$13,311 | 58 | \$14,168,636 | 19 | \$490 | 85 | 36.982 | 98 |
| Ellsworth | \$99,781,895 | 55 | \$15,768 | 49 | \$5,124,874 | 79 | \$810 | 58 | 51.363 | 73 |
| Finney | \$488,690,879 | 13 | \$13,308 | 59 | \$22,108,389 | 11 | \$602 | 73 | 46.755 | 82 |
| Ford | \$296,930,701 | 20 | \$8,741 | 92 | \$13,724,700 | 20 | \$404 | 92 | 46.222 | 83 |
| Franklin | \$229,454,492 | 28 | \$8,977 | 90 | \$14,436,992 | 18 | \$565 | 77 | 62.921 | 55 |
| Gearly | \$234,732,256 | 27 | \$6,596 | 103 | \$16,901,929 | 15 | \$475 | 86 | 72.005 | 43 |
| Gove | \$68,218,931 | 75 | \$26,350 | 5 | \$5,811,434 | 69 | \$2,245 | 8 | 85.189 | 27 |
| Graham | \$57,417,875 | 84 | \$22,394 | 19 | \$5,338,669 | 77 | \$2,082 | 13 | 92.986 | 20 |
| Grant | \$159,689,855 | 36 | \$20,885 | 21 | \$5,745,235 | 72 | \$751 | 63 | 35.982 | 99 |
| Gray | \$98,634,555 | 56 | \$16,346 | 43 | \$6,309,117 | 60 | \$1,046 | 48 | 63.966 | 51 |
| Greeley | \$35,657,971 | 102 | \$27,514 | 4 | \$4,865,236 | 83 | \$3,754 | 1 | 136.441 | 2 |
| Greenwood | \$63,910,329 | 77 | \$10,390 | 80 | \$4,757,390 | 88 | \$773 | 62 | 74.439 | 39 |
| Hamilton | \$39,857,531 | 97 | \$15,717 | 50 | \$4,692,995 | 89 | \$1,851 | 19 | 117.745 | 3 |
| Harper | \$97,395,374 | 57 | \$17,132 | 37 | \$5,787,296 | 70 | \$1,018 | 50 | 59.424 | 64 |
| Harvey | \$297,195,849 | 19 | \$8,512 | 96 | \$12,462,530 | 24 | \$357 | 98 | 41.937 | 92 |
| Haskell | \$112,597,186 | 48 | \$28,107 | 3 | \$7,667,776 | 45 | \$1,914 | 16 | 68.107 | 47 |
| Hodgeman | \$37,078,449 | 100 | \$19,828 | 26 | \$4,135,477 | 94 | \$2,211 | 9 | 111.537 | 5 |
| Jackson | \$113,746,031 | 46 | \$8,558 | 95 | \$8,739,959 | 36 | \$658 | 71 | 76.837 | 36 |
| Jefferson | \$164,609,128 | 33 | \$8,711 | 93 | \$12,173,586 | 26 | \$644 | 72 | 73.952 | 40 |
| Jewell | \$60,561,138 | 82 | \$20,876 | 22 | \$6,320,840 | 59 | \$2,179 | 10 | 104.373 | 14 |
| Johnson | \$9,858,473,397 | 1 | \$16,868 | 41 | \$190,456,346 | 1 | \$326 | 102 | 19.318 | 105 |
| Kearny | \$93,649,927 | 63 | \$23,909 | 12 | \$8,503,070 | 40 | \$2,171 | 11 | 90.800 | 23 |
| Kingman | \$100,214,855 | 53 | \$13,421 | 55 | \$6,975,253 | 52 | \$934 | 52 | 70.093 | 44 |
| Kiowa | \$81,366,473 | 68 | \$32,769 | 2 | \$6,260,407 | 61 | \$2,521 | 7 | 76.944 | 35 |
| Labette | \$129,282,683 | 43 | \$6,324 | 105 | \$7,991,785 | 43 | \$391 | 93 | 61.815 | 61 |
| Lane | \$40,510,405 | 96 | \$24,762 | 9 | \$4,397,424 | 91 | \$2,688 | 5 | 108.552 | 10 |
| Leavenworth | \$637,086,620 | 7 | \$7,943 | 99 | \$23,805,384 | 10 | \$297 | 103 | 37.363 | 96 |
| Lincoln | \$56,181,140 | 86 | \$18,282 | 29 | \$6,039,590 | 65 | \$1,965 | 14 | 107.505 | 11 |
| Linn | \$243,680,683 | 26 | \$25,495 | 7 | \$12,760,297 | 23 | \$1,335 | 30 | 52.366 | 70 |
| Logan | \$62,955,456 | 78 | \$22,238 | 20 | \$3,916,527 | 97 | \$1,383 | 29 | 62.212 | 59 |
| Lyon | \$310,609,110 | 18 | \$9,269 | 86 | \$18,891,574 | 13 | \$564 | 78 | 60.826 | 63 |
| Marion | \$128,457,226 | 44 | \$10,606 | 77 | \$9,715,466 | 32 | \$802 | 60 | 75.627 | 37 |
| Marshall | \$166,272,878 | 31 | \$16,905 | 39 | \$8,662,521 | 37 | \$881 | 53 | 52.100 | 71 |
| McPherson | \$436,218,805 | 14 | \$15,144 | 53 | \$12,998,115 | 22 | \$451 | 88 | 29.797 | 102 |
| Meade | \$106,389,225 | 50 | \$25,235 | 8 | \$4,859,567 | 84 | \$1,153 | 40 | 45.676 | 87 |

FIGURE 4.⁴

For 2017, Coffey County had the highest per capita valuation, Labette County the lowest.

Figure 4, cont.

| County | 2017 Assessed Tangible | | 2017 Valuation | | 2017 County Tax | | 2017 Levies Per | | 2017 County Levy | |
|-----------------------|-------------------------|------|-----------------|--------|------------------------|---------------|-----------------|--------|------------------|-----|
| | Valuation & Rank | Rank | Per Capita | & Rank | Levies & Rank | Capita & Rank | Rate (mills) | & Rank | | |
| Miami | \$380,337,795 | 16 | \$11,538 | 66 | \$18,786,940 | 14 | \$570 | 76 | 49.395 | 76 |
| Mitchell | \$83,392,352 | 67 | \$13,358 | 57 | \$8,122,301 | 42 | \$1,301 | 31 | 97.408 | 17 |
| Montgomery | \$329,502,743 | 17 | \$10,062 | 82 | \$16,162,153 | 16 | \$494 | 84 | 49.049 | 77 |
| Morris | \$73,276,585 | 73 | \$13,148 | 60 | \$5,682,344 | 74 | \$1,020 | 49 | 77.547 | 33 |
| Morton | \$67,594,706 | 76 | \$23,734 | 14 | \$7,502,664 | 47 | \$2,634 | 6 | 111.004 | 6 |
| Nemaha | \$164,078,867 | 35 | \$16,022 | 47 | \$7,496,588 | 48 | \$732 | 67 | 45.689 | 86 |
| Neosho | \$128,398,028 | 45 | \$7,952 | 98 | \$5,869,200 | 67 | \$364 | 97 | 45.711 | 85 |
| Ness | \$70,506,594 | 74 | \$23,804 | 13 | \$3,715,873 | 98 | \$1,255 | 33 | 52.702 | 68 |
| Norton | \$62,346,826 | 79 | \$11,350 | 71 | \$4,833,269 | 86 | \$880 | 54 | 77.524 | 34 |
| Osage | \$141,057,647 | 40 | \$8,903 | 91 | \$8,887,091 | 34 | \$561 | 79 | 62.999 | 54 |
| Osborne | \$55,625,270 | 88 | \$15,273 | 52 | \$4,332,428 | 92 | \$1,190 | 38 | 77.900 | 32 |
| Ottawa | \$77,384,949 | 71 | \$13,072 | 61 | \$6,868,371 | 53 | \$1,160 | 39 | 88.756 | 24 |
| Pawnee | \$77,825,679 | 70 | \$11,542 | 65 | \$5,853,610 | 68 | \$868 | 55 | 75.217 | 38 |
| Phillips | \$61,624,262 | 80 | \$11,353 | 70 | \$5,779,316 | 71 | \$1,065 | 47 | 93.780 | 18 |
| Pottawatomie | \$548,475,191 | 11 | \$23,181 | 15 | \$16,042,579 | 17 | \$678 | 70 | 29.250 | 104 |
| Pratt | \$164,192,188 | 34 | \$17,132 | 38 | \$8,239,481 | 41 | \$860 | 56 | 52.546 | 69 |
| Rawlins | \$58,245,119 | 83 | \$22,850 | 17 | \$3,648,330 | 100 | \$1,431 | 27 | 62.640 | 56 |
| Reno | \$578,731,427 | 10 | \$9,154 | 87 | \$24,141,271 | 9 | \$382 | 95 | 41.675 | 93 |
| Republic | \$76,525,362 | 72 | \$16,285 | 44 | \$7,090,479 | 50 | \$1,509 | 25 | 92.661 | 21 |
| Rice | \$141,893,830 | 38 | \$14,433 | 54 | \$6,713,169 | 55 | \$683 | 69 | 47.315 | 81 |
| Riley | \$629,480,240 | 8 | \$8,583 | 94 | \$24,477,478 | 7 | \$334 | 100 | 38.886 | 94 |
| Rooks | \$80,526,626 | 69 | \$15,864 | 48 | \$5,593,537 | 76 | \$1,102 | 45 | 69.464 | 46 |
| Rush | \$49,134,098 | 92 | \$16,067 | 46 | \$5,213,407 | 78 | \$1,705 | 21 | 106.105 | 13 |
| Russell | \$93,769,807 | 62 | \$13,419 | 56 | \$7,891,943 | 44 | \$1,129 | 43 | 84.164 | 28 |
| Saline | \$580,414,013 | 9 | \$10,526 | 78 | \$21,541,604 | 12 | \$391 | 94 | 37.321 | 97 |
| Scott | \$88,077,683 | 64 | \$17,504 | 34 | \$6,095,073 | 64 | \$1,211 | 37 | 69.708 | 45 |
| Sedgwick | \$4,675,741,600 | 2 | \$9,132 | 88 | \$137,441,377 | 2 | \$268 | 105 | 29.393 | 103 |
| Seward | \$258,174,731 | 22 | \$11,369 | 69 | \$11,704,782 | 27 | \$515 | 82 | 45.337 | 88 |
| Shawnee | \$1,624,293,274 | 3 | \$9,118 | 89 | \$78,554,576 | 3 | \$441 | 89 | 48.363 | 79 |
| Sheridan | \$60,579,456 | 81 | \$24,145 | 11 | \$4,778,153 | 87 | \$1,904 | 17 | 78.874 | 31 |
| Sherman | \$96,894,671 | 58 | \$16,244 | 45 | \$6,000,976 | 66 | \$1,006 | 51 | 61.934 | 60 |
| Smith | \$55,839,055 | 87 | \$15,374 | 51 | \$6,117,320 | 63 | \$1,684 | 23 | 109.553 | 8 |
| Stafford | \$86,669,367 | 65 | \$20,596 | 23 | \$5,107,836 | 80 | \$1,214 | 36 | 53.655 | 66 |
| Stanton | \$50,326,486 | 91 | \$24,407 | 10 | \$7,318,416 | 49 | \$3,549 | 2 | 145.427 | 1 |
| Stevens | \$113,628,598 | 47 | \$20,349 | 24 | \$9,720,760 | 31 | \$1,741 | 20 | 85.551 | 26 |
| Sumner | \$255,806,291 | 25 | \$10,992 | 74 | \$12,423,132 | 25 | \$534 | 80 | 48.585 | 78 |
| Thomas | \$130,859,105 | 41 | \$16,581 | 42 | \$6,211,000 | 62 | \$787 | 61 | 47.547 | 80 |
| Trego | \$54,703,518 | 89 | \$19,047 | 27 | \$4,850,106 | 85 | \$1,689 | 22 | 88.657 | 25 |
| Wabauensee | \$83,438,811 | 66 | \$12,108 | 63 | \$5,086,405 | 81 | \$738 | 64 | 60.959 | 62 |
| Wallace | \$39,162,778 | 98 | \$26,161 | 6 | \$4,024,889 | 95 | \$2,689 | 4 | 102.779 | 15 |
| Washington | \$96,281,719 | 59 | \$17,361 | 36 | \$7,001,250 | 51 | \$1,262 | 32 | 72.716 | 41 |
| Wichita | \$48,481,069 | 94 | \$22,955 | 16 | \$4,480,138 | 90 | \$2,121 | 12 | 92.409 | 22 |
| Wilson | \$96,115,617 | 60 | \$11,019 | 73 | \$6,387,316 | 58 | \$732 | 66 | 67.790 | 48 |
| Woodson | \$36,509,091 | 101 | \$11,535 | 67 | \$3,918,698 | 96 | \$1,238 | 35 | 107.334 | 12 |
| Wyandotte | \$1,208,714,119 | 5 | \$7,378 | 100 | \$46,994,706 | 5 | \$287 | 104 | 38.880 | 95 |
| Kansas | \$34,668,592,917 | | | | \$1,384,355,634 | | | | | |
| Statewide Avg. | \$330,177,075 | | \$11,925 | | \$13,184,339 | | \$476 | | 68.451 | |

2017 County Levy Rates

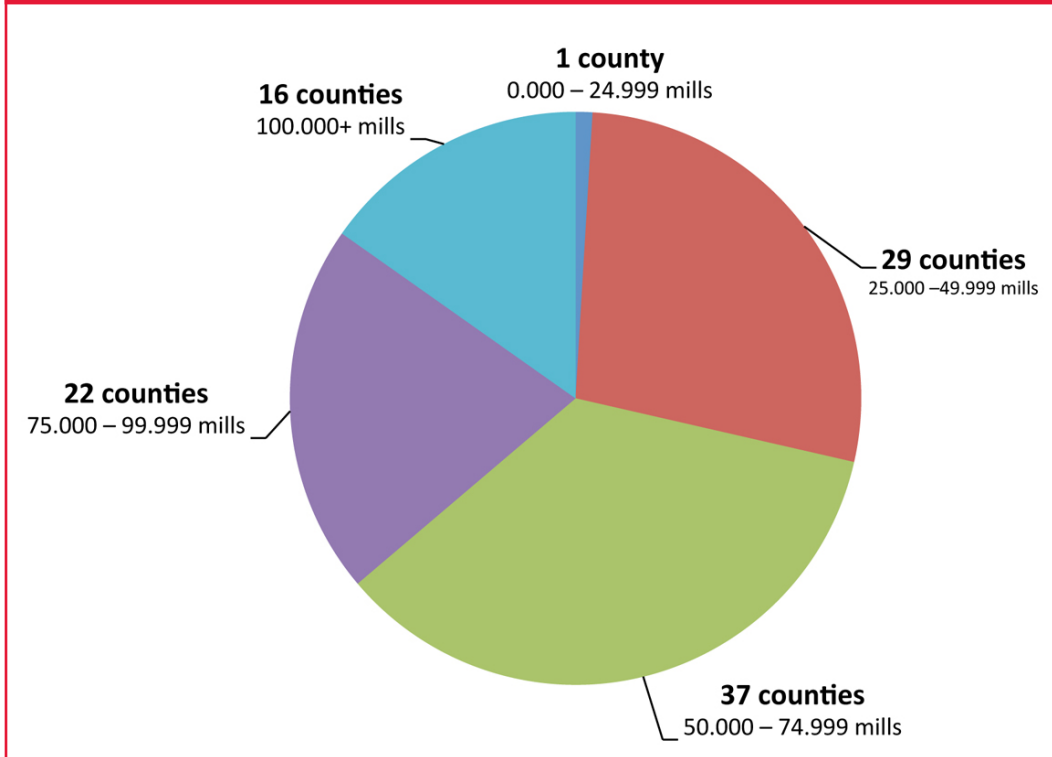


FIGURE 5.⁵

In 2017, only one county used a levy rate under 25 mills, and 16 used a rate of over 100 mills.

Continued from page 4

Sedgwick County the lowest (\$268/person). In terms of county levy rate, Stanton County was the highest in 2017 at 145.427 mills, and Johnson County was the lowest at 19.318 mills. **Figure 5** shows the categorical spread of the 2017 county levy rates via a pie chart.

As **Figure 5** shows, there is a significant spread in the county levy rates statewide. In 2017, only one county used a levy rate under 25 mills, and 16 used a levy of over 100 mills. Levy rate is dependent not just on the level of services provided by a county but also on the assessed valuation within a county. As such, assuming equal levels of service, a county with a lower assessed valuation would, by necessity, have a higher mill levy than a county with a higher assessed valuation.

Those counties with higher mill levies do

not necessarily equate to a higher tax burden on residents, either. Low-levy locations might have higher assessed valuations, which explains the need for a lower mill levy. Given the complexity of the tax equation, while comparing mill levies is certainly interesting, a full understanding of financial reality requires examining several other components (provided in the previous tables).

When comparing all this information, particularly the property tax levies themselves, it is important to remember that local conditions vary, often dramatically, on a county-by-county basis. For example, some counties are able to rely on other revenue streams (such as a sales tax), whereas others are forced by local conditions to depend more

Continued on page 8

heavily on the property tax. Also, expenses vary significantly from county to county depending on if a county government is expected to be more of a full-service provider versus another area that may see more involvement from cities or the private sector. All facets must be factored in to create a proper, comparative portrait of Kansas' counties. ■

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- 1 Population data is the 2017 Certified Population from the Kansas Division of the Budget. Land Area data is from the 2010 U.S. Census.
 - 2 Valuation data self-reported by Kansas counties via their mill levy sheets (various years).
 - 3 *Ibid.*
 - 4 Valuation and Levy Rates were self-reported by Kansas counties via the 2017 mill levy sheets. Tax rates were obtained from the 2018 county budgets submitted for each county. Population information used to calculate per capita rates is the 2017 Certified Population from the Kansas Division of the Budget.
 - 5 Levy rates self-reported by Kansas counties via their 2017 mill levy sheets.

The KAC extends its thanks to those who assisted in the gathering of this data, particularly the county clerks, county finance directors, and the Division of Property Valuation. Their aid, and continuing aid, in accumulating and assembling information is what makes tools like this possible. The KAC is very appreciative for all the valuation forms and county budgets that are sent to our offices.

Any questions about this report should be directed to Dennis Kriesel, either through our office phone (785-272-2585) or via email at kriesel@kansascounties.org.

**Demographic
& Taxation Report**