



KANSAS ASSOCIATION OF COUNTIES Research REPORT

April 2017

Demographic & Taxation Report: 2016-17

By Dennis Kriesel, Operations & Finance Director

This report is a snapshot of Kansas' 105 counties, both in terms of basic demographics (population, 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 2,911,641 residents in 2016 (an increase of 8.3%). The average population density has likewise increased from 32.9 persons per square mile in 2000 to 35.61 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 580,159 residents and Greeley County at 1,330 residents. Johnson County also leads in population density (1,225.57 persons per square mile), and that figure scales all the way down to Wallace County's 1.66 persons per square mile.

**Demographic
& Taxation Report**



*Dennis Kriesel
Operations &
Finance Director*

WELCOME TO THE KAC'S DEMOGRAPHIC AND TAXATION REPORT FOR 2016-17.

This report provides a collection of various tax and demographic details regarding the 105 Kansas counties, built around 2016 figures used in all 105 counties' 2017 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 2016 are used to finance the 2017 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% since 2000.

County	2016		Land Area (sq. mi.) & Rank	Pop. Density (pop./sq. mi.) & Rank	County	2016		Land Area (sq. mi.) & Rank	Pop. Density (pop./sq. mi.) & Rank				
	Pop.	& Rank				Pop.	& Rank						
Allen	12,717	36	500.30	97	25.42	31	Lyon	33,339	17	847.47	42	39.34	17
Anderson	7,808	49	579.65	86	13.47	43	Marion	12,103	37	944.29	20	12.82	49
Atchison	16,398	31	431.17	102	38.03	18	Marshall	9,936	40	900.18	23	11.04	50
Barber	4,823	70	1,134.07	6	4.25	80	McPherson	28,941	21	898.27	26	32.22	24
Barton	27,103	22	895.40	29	30.27	27	Meade	4,330	72	978.09	18	4.43	77
Bourbon	14,712	34	635.47	79	23.15	32	Miami	32,553	19	575.66	88	56.55	12
Brown	9,776	41	570.87	92	17.12	38	Mitchell	6,282	57	701.79	69	8.95	52
Butler	66,741	8	1,429.86	1	46.68	15	Montgomery	33,314	18	643.53	76	51.77	13
Chase	2,679	89	773.06	50	3.47	86	Morris	5,645	64	695.28	70	8.12	57
Chautauqua	3,402	78	638.88	78	5.32	74	Morton	3,007	82	729.73	53	4.12	83
Cherokee	20,533	28	587.57	85	34.95	21	Nemaha	10,227	38	717.43	64	14.26	41
Cheyenne	2,679	89	1,019.89	15	2.63	95	Neosho	16,346	32	571.47	91	28.60	28
Clark	2,096	99	974.63	19	2.15	103	Ness	3,005	83	1,074.75	9	2.80	93
Clay	8,347	47	645.30	73	12.94	47	Norton	5,550	66	878.13	37	6.32	66
Cloud	9,219	44	715.34	67	12.89	48	Osage	15,847	33	705.52	68	22.46	34
Coffey	8,384	46	626.95	80	13.37	45	Osborne	3,683	77	892.50	32	4.13	82
Comanche	1,843	102	788.30	48	2.34	99	Ottawa	5,975	61	720.73	57	8.29	56
Cowley	35,788	14	1,125.75	7	31.79	25	Pawnee	6,838	55	754.26	51	9.07	51
Crawford	39,217	11	589.76	84	66.50	10	Phillips	5,428	67	885.88	36	6.13	69
Decatur	2,932	86	893.52	31	3.28	88	Pottawatomie	23,298	25	841.02	44	27.70	30
Dickinson	19,303	29	847.07	43	22.79	33	Pratt	9,691	42	735.05	52	13.18	46
Doniphan	7,797	50	393.41	103	19.82	37	Rawlins	2,506	96	1,069.42	13	2.34	99
Douglas	118,053	5	455.87	101	258.96	5	Reno	63,718	9	1,255.35	3	50.76	14
Edwards	2,968	85	621.89	81	4.77	75	Republic	4,725	71	717.37	65	6.59	65
Elk	2,605	92	644.27	75	4.04	84	Rice	9,977	39	726.24	55	13.74	42
Ellis	29,029	20	899.91	24	32.26	22	Riley	75,247	7	609.77	82	123.40	7
Ellsworth	6,343	56	715.85	66	8.86	54	Rooks	5,174	68	890.53	33	5.81	70
Finney	37,118	12	1,301.97	2	28.51	29	Rush	3,130	79	717.76	61	4.36	78
Ford	34,536	16	1,098.27	8	31.45	26	Russell	7,039	53	886.26	35	7.94	59
Franklin	25,609	23	571.76	90	44.79	16	Saline	55,691	10	720.23	58	77.32	9
Geary	37,030	13	384.62	104	96.28	8	Scott	4,964	69	717.54	62	6.92	64
Gove	2,640	91	1,071.67	12	2.46	98	Sedgwick	511,574	2	997.51	16	512.85	3
Graham	2,591	93	898.52	25	2.88	92	Seward	23,152	26	639.50	77	36.20	19
Grant	7,733	51	574.80	89	13.45	44	Shawnee	178,725	3	544.02	94	328.53	4
Gray	6,133	59	868.87	39	7.06	62	Sheridan	2,512	95	895.96	27	2.80	93
Greeley	1,330	105	778.45	49	1.71	104	Sherman	5,983	60	1,056.07	14	5.67	71
Greenwood	6,244	58	1,143.30	5	5.46	72	Smith	3,704	76	895.47	28	4.14	81
Hamilton	2,474	97	996.51	17	2.48	97	Stafford	4,236	73	792.05	47	5.35	73
Harper	5,817	62	801.27	45	7.26	61	Stanton	2,072	100	680.35	71	3.05	90
Harvey	35,073	15	539.75	95	64.98	11	Stevens	5,806	63	727.29	54	7.98	58
Haskell	4,064	74	577.52	87	7.04	63	Sumner	23,535	24	1,181.94	4	19.91	36
Hodgeman	1,893	101	859.99	41	2.20	102	Thomas	7,904	48	1,074.69	10	7.35	60
Jackson	13,338	35	656.22	72	20.33	35	Trego	2,927	87	889.48	34	3.29	87
Jefferson	18,930	30	532.57	96	35.54	20	Wabunsee	6,951	54	794.30	46	8.75	55
Jewell	2,970	84	909.78	22	3.26	89	Wallace	1,518	104	913.65	21	1.66	105
Johnson	580,159	1	473.38	99	1,225.57	1	Washington	5,598	65	894.76	30	6.26	67
Kearny	3,956	75	870.54	38	4.54	76	Wichita	2,157	98	718.57	60	3.00	91
Kingman	7,687	52	863.36	40	8.90	53	Wilson	8,856	45	570.42	93	15.53	40
Kiowa	2,564	94	722.64	56	3.55	85	Woodson	3,115	80	497.82	98	6.26	67
Labette	20,803	27	645.30	73	32.24	23	Wyandotte	163,369	4	151.60	105	1,077.63	2
Lane	1,670	103	717.46	63	2.33	101	Kansas	2,911,641		81,758.76		35.61	
Leavenworth	79,315	6	462.83	100	171.37	6	Statewide Avg.	27,730		778.65		35.61	
Lincoln	3,105	81	719.40	59	4.32	79							
Linn	9,536	43	594.06	83	16.05	39							
Logan	2,825	88	1,072.99	11	2.63	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 2.50% from 2015 to 2016.

Figure 2 graphs the counties' total assessed valuation from 2006 to 2016. Figure 3 provides a table that shows the percentage change experienced in assessed valuation for the 2000 to 2016 period.

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

FIGURE 2.²

Assessed valuation continues to increase.

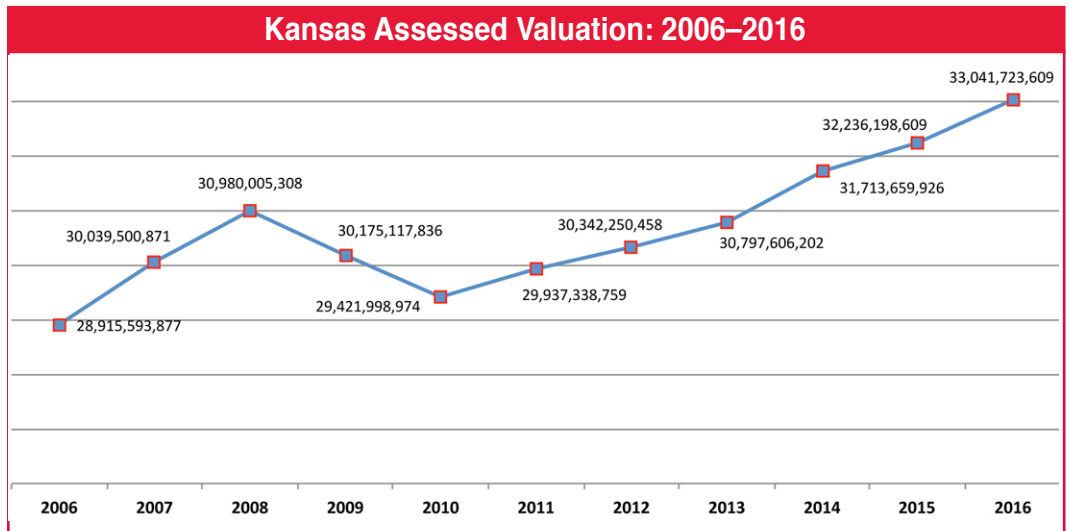


FIGURE 3.³

Assessed valuation rose 2.50% from 2015 to 2016.

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%

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 2016, including their relative rankings to one another.

For 2016, Johnson County had the highest assessed valuation (\$9,231,041,841) and Elk County had the lowest (\$24,903,803). The highest per capita valuation was in Coffey County (\$59,802/person) and the lowest was in Labette County (\$6,173/person). The 2016 county tax levies were led by Johnson County (\$180,845,513), and the smallest tax levied was in Elk County (\$2,776,435).

On a per capita basis, Stanton County was the highest levied tax (\$3,162/person) and

Continued on page 7

County	2016 Assessed Tangible Valuation & Rank		2016 Valuation Per Capita & Rank		2016 County Tax Levies & Rank		2016 Levies Per Capita & Rank		2016 County Levy Rate (mills) & Rank	
Allen	\$138,613,023	38	\$10,900	69	\$8,897,656	33	\$700	66	64.191	53
Anderson	\$90,692,846	59	\$11,615	64	\$8,454,208	35	\$1,083	41	93.218	24
Atchison	\$151,434,289	36	\$9,235	83	\$8,126,908	38	\$496	81	53.666	66
Barber	\$96,457,945	54	\$20,000	19	\$6,110,707	61	\$1,267	30	63.350	54
Barton	\$242,224,257	25	\$8,937	85	\$10,552,794	30	\$389	90	43.567	89
Bourbon	\$97,920,240	51	\$6,656	102	\$6,537,560	55	\$444	87	66.763	48
Brown	\$161,924,437	30	\$16,563	35	\$5,423,819	75	\$555	76	33.496	101
Butler	\$676,031,991	6	\$10,129	78	\$23,489,801	9	\$352	97	34.747	100
Chase	\$48,196,012	91	\$17,990	25	\$2,951,691	104	\$1,102	40	61.245	58
Chautauqua	\$30,492,219	104	\$8,963	84	\$3,414,948	102	\$1,004	48	112.177	7
Cherokee	\$158,663,917	33	\$7,727	99	\$7,504,433	44	\$365	95	47.298	81
Cheyenne	\$44,161,220	94	\$16,484	36	\$4,411,401	89	\$1,647	20	99.894	14
Clark	\$36,484,303	100	\$17,407	29	\$3,030,065	103	\$1,446	23	83.053	32
Clay	\$99,585,751	50	\$11,931	62	\$6,565,769	53	\$787	58	65.936	50
Cloud	\$96,818,419	52	\$10,502	72	\$7,248,709	46	\$786	59	74.876	39
Coffey	\$501,381,009	12	\$59,802	1	\$26,500,579	6	\$3,161	2	52.864	69
Comanche	\$32,250,761	102	\$17,499	27	\$3,639,232	99	\$1,975	13	107.238	12
Cowley	\$253,796,580	21	\$7,092	101	\$11,026,729	28	\$308	102	43.449	90
Crawford	\$245,267,724	24	\$6,254	104	\$12,522,864	21	\$319	99	51.084	74
Decatur	\$50,567,864	87	\$17,247	30	\$3,521,317	101	\$1,201	33	69.681	45
Dickinson	\$201,102,131	29	\$10,418	74	\$10,790,836	29	\$559	74	53.658	67
Doniphan	\$124,376,087	44	\$15,952	38	\$5,648,714	70	\$724	63	45.417	86
Douglas	\$1,247,457,940	4	\$10,567	71	\$55,002,648	4	\$466	85	44.092	88
Edwards	\$51,839,157	84	\$17,466	28	\$4,046,905	94	\$1,364	27	78.067	34
Elk	\$24,903,803	105	\$9,560	81	\$2,776,435	105	\$1,066	43	111.494	8
Ellis	\$363,233,577	16	\$12,513	58	\$13,298,109	19	\$458	86	36.757	98
Ellsworth	\$95,972,743	55	\$15,130	44	\$5,016,534	78	\$791	57	52.279	71
Finney	\$455,924,303	13	\$12,283	60	\$18,920,912	12	\$510	80	42.768	91
Ford	\$287,109,116	20	\$8,313	94	\$13,251,186	20	\$384	91	46.156	82
Franklin	\$223,824,103	27	\$8,740	89	\$13,700,080	18	\$535	78	61.210	59
Geary	\$236,907,123	26	\$6,398	103	\$17,454,356	15	\$471	84	73.614	42
Gove	\$59,867,094	77	\$22,677	10	\$5,784,263	67	\$2,191	10	96.620	22
Graham	\$50,385,700	88	\$19,446	21	\$4,906,163	79	\$1,894	16	97.372	20
Grant	\$143,388,074	37	\$18,542	23	\$5,169,079	77	\$668	69	36.056	99
Gray	\$92,737,406	57	\$15,121	45	\$6,159,765	60	\$1,004	48	66.421	49
Greeley	\$32,045,380	103	\$24,094	5	\$4,000,581	95	\$3,008	4	124.842	3
Greenwood	\$63,234,245	76	\$10,127	79	\$4,637,275	86	\$743	61	73.347	43
Hamilton	\$38,848,279	99	\$15,703	41	\$4,790,832	82	\$1,936	15	123.324	4
Harper	\$104,147,028	47	\$17,904	26	\$6,175,772	59	\$1,062	44	59.298	61
Harvey	\$292,168,593	18	\$8,330	93	\$12,083,453	24	\$345	98	41.358	93
Haskell	\$90,764,815	58	\$22,334	12	\$7,932,441	41	\$1,952	14	87.402	27
Hodgeman	\$39,310,083	98	\$20,766	16	\$4,231,636	92	\$2,235	9	107.651	11
Jackson	\$108,047,335	46	\$8,101	96	\$8,404,549	36	\$630	71	77.622	36
Jefferson	\$159,497,158	32	\$8,426	92	\$11,881,184	26	\$628	72	74.488	40
Jewell	\$53,558,985	82	\$18,033	24	\$6,108,757	62	\$2,057	11	114.061	6
Johnson	\$9,231,041,841	1	\$15,911	39	\$180,845,513	1	\$312	101	19.590	105
Kearny	\$84,214,710	64	\$21,288	15	\$10,188,033	31	\$2,575	5	50.439	76
Kingman	\$103,215,560	48	\$13,427	53	\$6,426,417	57	\$836	54	62.041	56
Kiowa	\$80,093,103	66	\$31,238	2	\$5,846,995	66	\$2,280	8	73.007	44
Labette	\$128,408,638	42	\$6,173	105	\$7,935,084	40	\$381	92	61.795	57
Lane	\$42,877,805	97	\$25,675	4	\$4,122,723	93	\$2,469	6	96.150	23
Leavenworth	\$615,121,331	7	\$7,755	98	\$23,134,393	10	\$292	103	37.608	96
Lincoln	\$52,321,403	83	\$16,851	33	\$5,773,332	68	\$1,859	18	110.348	10
Linn	\$223,362,146	28	\$23,423	6	\$12,149,634	23	\$1,274	29	54.393	65
Logan	\$64,316,827	75	\$22,767	9	\$3,769,185	96	\$1,334	28	58.605	63
Lyon	\$308,291,355	17	\$9,247	82	\$18,760,748	13	\$563	73	60.896	60
Marion	\$125,190,947	43	\$10,344	75	\$9,279,666	32	\$767	60	74.126	41
Marshall	\$154,859,441	34	\$15,586	42	\$8,067,696	39	\$812	55	51.830	72
McPherson	\$414,034,758	14	\$14,306	50	\$12,485,978	22	\$431	89	30.158	102
Meade	\$100,022,413	49	\$23,100	7	\$4,559,486	88	\$1,053	45	45.584	85

FIGURE 4.⁴

For 2016, Coffey County had the highest per capita valuation, Labette County the lowest.

Figure 4, cont.

County	2016 Assessed Tangible Valuation & Rank		2016 Valuation Per Capita & Rank		2016 County Tax Levies & Rank		2016 Levies Per Capita & Rank		2016 County Levy Rate (mills) & Rank	
	Valuation	Rank	Valuation	Rank	Levies	Rank	Levies	Rank	Rate (mills)	Rank
Miami	\$366,730,274	15	\$11,266	65	\$18,135,331	14	\$557	75	49.452	77
Mitchell	\$79,023,638	68	\$12,579	57	\$7,753,822	43	\$1,234	32	98.125	17
Montgomery	\$290,300,146	19	\$8,714	90	\$16,351,460	16	\$491	82	50.469	75
Morris	\$71,414,319	71	\$12,651	56	\$5,473,937	73	\$970	50	76.651	37
Morton	\$59,675,114	78	\$19,845	20	\$6,882,292	48	\$2,289	7	115.337	5
Nemaha	\$153,642,643	35	\$15,023	46	\$7,480,727	45	\$731	62	48.697	79
Neosho	\$128,896,814	41	\$7,886	97	\$5,929,720	64	\$363	96	46.004	84
Ness	\$67,396,309	74	\$22,428	11	\$3,714,241	97	\$1,236	31	55.111	64
Norton	\$57,027,942	79	\$10,275	77	\$5,247,945	76	\$946	52	92.014	25
Osage	\$137,515,325	39	\$8,678	91	\$8,666,085	34	\$547	77	63.014	55
Osborne	\$51,758,088	85	\$14,053	51	\$4,337,194	90	\$1,178	37	83.804	31
Ottawa	\$73,401,871	70	\$12,285	59	\$6,683,306	50	\$1,119	38	91.049	26
Pawnee	\$76,600,817	69	\$11,202	66	\$5,973,205	63	\$874	53	77.984	35
Phillips	\$55,991,047	80	\$10,315	76	\$5,465,677	74	\$1,007	47	97.609	19
Pottawatomie	\$532,429,767	11	\$22,853	8	\$15,183,836	17	\$652	70	28.518	104
Pratt	\$161,217,130	31	\$16,636	34	\$7,795,049	42	\$804	56	52.548	70
Rawlins	\$51,439,382	86	\$20,526	17	\$3,530,550	100	\$1,409	26	68.639	47
Reno	\$566,077,641	9	\$8,884	87	\$23,654,753	8	\$371	94	41.775	92
Republic	\$69,292,600	73	\$14,665	49	\$6,801,157	49	\$1,439	24	98.152	16
Rice	\$129,820,770	40	\$13,012	55	\$6,682,359	51	\$670	68	51.478	73
Riley	\$609,765,451	8	\$8,104	95	\$23,765,469	7	\$316	100	38.975	94
Rooks	\$70,358,777	72	\$13,599	52	\$5,548,013	71	\$1,072	42	78.853	33
Rush	\$46,051,037	93	\$14,713	47	\$4,728,745	83	\$1,511	22	102.687	13
Russell	\$85,489,921	63	\$12,145	61	\$7,244,116	47	\$1,029	46	84.755	30
Saline	\$561,611,271	10	\$10,084	80	\$21,063,647	11	\$378	93	37.508	97
Scott	\$85,524,425	62	\$17,229	31	\$5,916,809	65	\$1,192	34	69.188	46
Sedgwick	\$4,531,486,166	2	\$8,858	88	\$133,201,437	2	\$260	105	29.393	103
Seward	\$252,633,991	22	\$10,912	68	\$11,218,453	27	\$485	83	44.406	87
Shawnee	\$1,596,995,365	3	\$8,935	86	\$77,204,880	3	\$432	88	48.345	80
Sheridan	\$54,039,821	81	\$21,513	13	\$4,712,548	85	\$1,876	17	87.206	29
Sherman	\$87,883,987	61	\$14,689	48	\$5,756,635	69	\$962	51	65.496	51
Smith	\$49,228,512	90	\$13,291	54	\$6,434,004	56	\$1,737	19	130.697	2
Stafford	\$79,633,380	67	\$18,799	22	\$4,712,677	84	\$1,113	39	53.527	68
Stanton	\$44,135,489	95	\$21,301	14	\$6,552,109	54	\$3,162	1	148.457	1
Stevens	\$95,322,076	56	\$16,418	37	\$8,321,267	37	\$1,433	25	87.294	28
Sumner	\$247,051,893	23	\$10,497	73	\$12,077,462	25	\$513	79	48.888	78
Thomas	\$120,357,415	45	\$15,227	43	\$5,538,081	72	\$701	65	46.014	83
Trego	\$49,342,898	89	\$16,858	32	\$4,793,253	81	\$1,638	21	97.142	21
Wabauensee	\$82,502,009	65	\$11,869	63	\$4,868,274	80	\$700	66	59.008	62
Wallace	\$47,199,140	92	\$31,093	3	\$4,608,073	87	\$3,036	3	97.633	18
Washington	\$88,703,627	60	\$15,846	40	\$6,650,328	52	\$1,188	36	74.973	38
Wichita	\$44,059,831	96	\$20,426	18	\$4,327,798	91	\$2,006	12	98.225	15
Wilson	\$96,786,893	53	\$10,929	67	\$6,267,911	58	\$708	64	64.767	52
Woodson	\$33,389,191	101	\$10,719	70	\$3,712,570	98	\$1,192	34	111.191	9
Wyandotte	\$1,181,532,063	5	\$7,232	100	\$45,874,442	5	\$281	104	38.813	95
Kansas	\$33,041,723,609				\$1,332,290,185					
Statewide Avg.	\$314,683,082		\$11,348		\$12,688,478		\$458		69.177	

2016 County Levy Rates

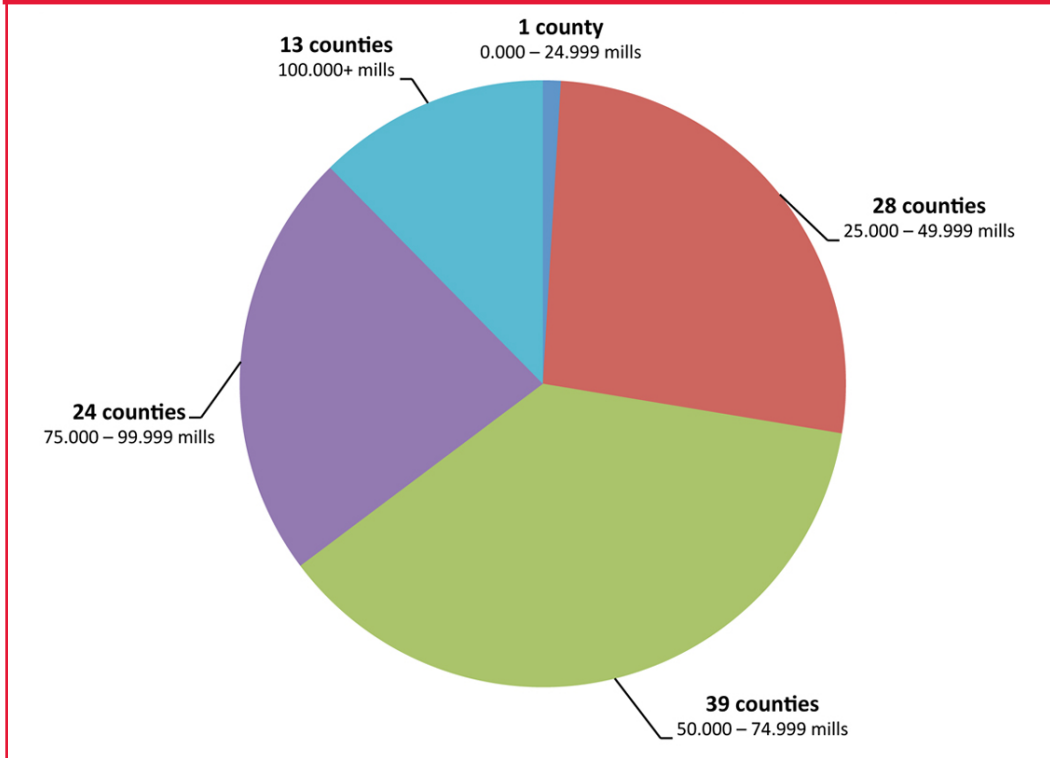


FIGURE 5.⁵

In 2016, only one county used a levy rate under 25 mills, and 13 used a rate of over 100 mills.

Continued from page 4

Sedgwick County the lowest (\$260/person). In terms of county levy rate, Stanton County was the highest in 2016 at 148.457 mills, and Johnson County was the lowest at 19.590 mills. **Figure 5** shows the categorical spread of the 2016 county levy rates via a pie chart.

As **Figure 5** shows, there is a significant spread in the county levy rates statewide. In 2016, only one county used a levy rate under 25 mills, and 13 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 (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 heavily on the property tax. Also, expenses vary significantly from county to

Continued on page 8

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 2016 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 2016 mill levy sheets. Tax rates were obtained from the 2017 county budgets submitted for each county. Population information used to calculate per capita rates is the 2016 Certified Population from the Kansas Division of the Budget.
 - 5 Levy rates self-reported by Kansas' counties via their 2016 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/fax or via email at: kriesel@kansascounties.org

**Demographic
& Taxation Report**