

Division Of Property Valuation  
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Mark Burghart, Secretary

Laura Kelly, Governor

TO: 2023 Special Committee on Taxation

FROM: David Harper, Director  
 Division of Property Valuation

DATE: November 7, 2023

SUBJECT: Impact of Limiting Real Property Valuation Increases to 4% Per Year

If approved by Kansas voters, SCR 1611 would amend Section 1 of article 11 of the Kansas Constitution to limit annual real property valuation increases to 4% for property tax purposes. This raises the question of how this will impact taxable values for the state and at the county level.

Data from tax years 2022 and 2023 were used for this assignment. This report is designed to reflect the 4 % value limit beginning with the 2023 valuation year. The 4% value limit was applied to the 2023 tax year based off the 2022 value and labeled “2023 Limited Assessed Value.” Land devoted agriculture, commercial, farmstead residential and residential were the subclasses used for this study. An attempt to honor the exceptions of SCR 1611 were made in the data retrieval process.

Table #1 shows at the statewide level the taxable value loss in the 2023 tax year due to the 4% valuation limit.

<b>2023 Assessed Value Without and With 4% Value Limit</b>				
<b>Subclass</b>	<b>2023 Assessed Value</b>	<b>2023 Limited Assessed Value</b>	<b>Statewide Change Using Limited Value</b>	<b>% Change (Limited)</b>
<b>Ag Land</b>	2,511,263,648	2,511,263,648		
<b>Commercial</b>	29,445,512,536	28,503,558,191		
<b>Farm Res</b>	2,305,733,004	2,128,425,672		
<b>Residential</b>	25,652,898,335	23,594,507,974		
<b>Total</b>	59,915,407,523	56,737,755,484	-3,177,652,039	-5.30%

Table #1

The following report shows county level assessed values without and with the 4% valuation limit.

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Allen	Ag Land	16,082,034	16,060,920	16,060,920		
	Comm	21,381,360	25,142,850	22,236,614		
	Farm Res	12,321,437	13,977,370	12,814,294		
	Residential	38,366,683	43,328,346	39,901,350		
			98,509,485	91,013,179	-7,496,306	-7.61%
Anderson	Ag Land	19,286,649	19,149,828	19,149,828		
	Comm	31,389,848	35,097,848	32,645,441		
	Farm Res	21,805,565	24,316,412	22,677,788		
	Residential	24,377,824	27,224,455	25,352,937		
			105,788,543	99,825,994	-5,962,549	-5.64%
Atchison	Ag Land	32,273,727	32,292,747	32,292,747		
	Comm	125,078,510	130,204,780	130,081,650		
	Farm Res	22,710,589	25,187,895	23,619,012		
	Residential	61,842,624	70,819,662	64,316,329		
			258,505,084	250,309,739	-8,195,345	-3.17%
Barber	Ag Land	11,597,847	11,837,262	11,837,262		
	Comm	18,953,415	19,750,865	19,711,552		
	Farm Res	6,540,450	6,953,894	6,802,068		
	Residential	13,260,670	13,999,721	13,791,096		
			52,541,741	52,141,978	-399,763	-0.76%
Barton	Ag Land	33,367,308	33,586,395	33,586,395		
	Comm	108,814,213	122,957,243	113,166,781		
	Farm Res	14,357,492	16,788,011	14,931,792		
	Residential	108,501,458	127,191,946	112,841,516		
			300,523,594	274,526,485	-25,997,109	-8.65%
Bourbon	Ag Land	13,226,625	13,314,297	13,314,297		
	Comm	33,989,705	35,115,000	35,115,000		
	Farm Res	15,972,226	17,078,138	16,611,115		
	Residential	42,653,806	44,983,469	44,359,958		
			110,490,904	109,400,370	-1,090,534	-0.99%
Brown	Ag Land	85,338,786	86,379,135	86,379,135		
	Comm	37,626,830	46,946,803	39,131,903		
	Farm Res	19,899,921	22,062,778	20,695,918		
	Residential	34,614,882	39,408,799	35,999,477		
			194,797,514	182,206,433	-12,591,082	-6.46%
Butler	Ag Land	31,660,686	31,298,397	31,298,397		
	Comm	306,777,075	326,795,273	319,048,158		
	Farm Res	94,335,290	110,159,639	98,108,702		
	Residential	455,885,108	536,418,718	474,120,512		
			1,004,672,026	922,575,769	-82,096,257	-8.17%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Chase	Ag Land	15,431,688	15,391,701	15,391,701		
	Comm	2,941,275	3,116,678	3,058,926		
	Farm Res	8,832,943	10,002,085	9,186,261		
	Residential	10,400,529	11,537,331	10,816,550		
			40,047,795	38,453,438	-1,594,357	-3.98%
Chautauqua	Ag Land	8,795,643	8,922,042	8,922,042		
	Comm	2,059,338	2,330,555	2,141,711		
	Farm Res	7,632,902	8,044,738	7,938,218		
	Residential	5,516,470	5,767,608	5,737,128		
			25,064,942	24,739,099	-325,843	-1.30%
Cherokee	Ag Land	23,421,474	21,489,042	21,489,042		
	Comm	78,383,848	81,956,963	81,519,201		
	Farm Res	25,116,159	29,752,757	26,120,805		
	Residential	62,309,381	78,674,223	64,801,756		
			211,872,985	193,930,804	-17,942,181	-8.47%
Cheyenne	Ag Land	21,897,360	22,122,795	22,122,795		
	Comm	7,174,415	7,485,075	7,461,392		
	Farm Res	5,429,601	6,229,691	5,646,785		
	Residential	11,163,246	13,461,176	11,609,775		
			49,298,737	46,840,747	-2,457,990	-4.99%
Clark	Ag Land	17,795,112	18,794,976	18,506,916		
	Comm	2,449,850	2,704,013	2,547,844		
	Farm Res	2,115,671	2,333,413	2,200,298		
	Residential	4,906,432	5,274,863	5,102,690		
			29,107,265	28,357,748	-749,517	-2.58%
Clay	Ag Land	38,360,523	38,416,635	38,416,635		
	Comm	25,913,885	26,749,440	26,749,440		
	Farm Res	13,767,361	14,653,201	14,318,055		
	Residential	34,442,188	36,223,803	35,819,876		
			116,043,079	115,304,006	-739,073	-0.64%
Cloud	Ag Land	33,536,496	33,693,282	33,693,282		
	Comm	23,858,055	24,515,115	24,515,115		
	Farm Res	10,686,452	11,615,928	11,113,910		
	Residential	30,055,766	33,104,215	31,257,997		
			102,928,540	100,580,304	-2,348,236	-2.28%
Coffey	Ag Land	18,591,669	18,644,880	18,644,880		
	Comm	15,288,165	16,817,643	15,899,692		
	Farm Res	15,548,481	16,536,162	16,170,420		
	Residential	34,691,234	36,879,708	36,078,883		
			88,878,392	86,793,874	-2,084,517	-2.35%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Comanche	Ag Land	6,378,168	6,308,367	6,308,367		
	Comm	2,287,633	2,341,923	2,341,923		
	Farm Res	2,919,985	3,225,210	3,036,784		
	Residential	3,358,555	3,574,469	3,492,898		
			15,449,968	15,179,971	-269,997	-1.75%
Cowley	Ag Land	22,555,092	22,590,378	22,590,378		
	Comm	334,728,660	356,810,178	348,117,806		
	Farm Res	30,179,641	34,359,928	31,386,827		
	Residential	127,889,915	148,024,954	133,005,512		
			561,785,437	535,100,523	-26,684,914	-4.75%
Crawford	Ag Land	18,912,414	18,624,822	18,624,822		
	Comm	193,687,580	204,920,150	201,435,083		
	Farm Res	21,372,311	23,077,584	22,227,203		
	Residential	151,724,224	161,400,795	157,793,193		
			408,023,351	400,080,301	-7,943,050	-1.95%
Decatur	Ag Land	25,431,180	25,458,612	25,458,612		
	Comm	8,316,960	8,896,418	8,649,638		
	Farm Res	4,983,832	5,522,197	5,183,185		
	Residential	7,205,455	8,346,204	7,493,673		
			48,223,430	46,785,109	-1,438,321	-2.98%
Dickinson	Ag Land	33,243,192	33,373,803	33,373,803		
	Comm	72,174,190	71,195,608	71,195,608		
	Farm Res	31,736,614	35,189,641	33,006,079		
	Residential	75,970,714	84,900,702	79,009,542		
			224,659,753	216,585,032	-8,074,722	-3.59%
Doniphan	Ag Land	59,172,375	59,611,767	59,611,767		
	Comm	48,270,793	51,008,748	50,201,624		
	Farm Res	16,234,191	17,052,461	16,883,559		
	Residential	22,749,324	24,213,110	23,659,297		
			151,886,085	150,356,247	-1,529,838	-1.01%
Douglas	Ag Land	14,836,965	15,125,202	15,125,202		
	Comm	530,700,521	576,351,035	551,928,541		
	Farm Res	66,467,503	73,314,852	69,126,203		
	Residential	1,185,056,553	1,296,183,016	1,232,458,815		
			1,960,974,105	1,868,638,761	-92,335,343	-4.71%
Edwards	Ag Land	22,621,113	22,721,208	22,721,208		
	Comm	8,874,685	9,037,708	9,037,708		
	Farm Res	4,519,102	4,994,784	4,699,866		
	Residential	6,326,015	6,707,607	6,579,056		
			43,461,306	43,037,838	-423,469	-0.97%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Elk	Ag Land	10,072,092	10,163,388	10,163,388		
	Comm	10,985,329	11,578,934	11,424,742		
	Farm Res	7,146,362	7,656,779	7,432,217		
	Residential	3,948,742	4,293,535	4,106,692		
			33,692,637	33,127,039	-565,598	-1.68%
Ellis	Ag Land	18,751,956	18,828,054	18,828,054		
	Comm	250,502,915	292,956,790	260,523,032		
	Farm Res	17,293,786	19,795,488	17,985,538		
	Residential	226,662,467	251,247,173	235,728,965		
			582,827,506	533,065,589	-49,761,917	-8.54%
Ellsworth	Ag Land	19,067,145	19,229,499	19,229,499		
	Comm	50,468,560	51,833,768	51,833,768		
	Farm Res	12,047,584	13,152,464	12,529,487		
	Residential	22,819,136	24,648,324	23,731,901		
			108,864,054	107,324,655	-1,539,399	-1.41%
Finney	Ag Land	36,686,994	37,914,202	37,914,202		
	Comm	497,255,633	546,401,948	517,145,858		
	Farm Res	10,524,369	12,564,876	10,945,344		
	Residential	238,619,101	270,305,496	248,163,865		
			867,186,521	814,169,269	-53,017,252	-6.11%
Ford	Ag Land	34,616,007	34,719,393	34,719,393		
	Comm	486,895,755	623,248,850	506,371,585		
	Farm Res	11,904,319	12,694,497	12,380,492		
	Residential	123,429,490	133,821,666	128,366,669		
			804,484,406	681,838,140	-122,646,266	-15.25%
Franklin	Ag Land	17,507,094	17,476,254	17,476,254		
	Comm	130,422,918	139,594,613	135,639,834		
	Farm Res	48,823,421	54,155,087	50,776,358		
	Residential	141,980,665	159,548,564	147,659,892		
			370,774,518	351,552,338	-19,222,180	-5.18%
Geary	Ag Land	9,162,348	9,192,885	9,192,885		
	Comm	118,910,235	125,534,404	123,666,644		
	Farm Res	11,307,084	12,412,641	11,759,367		
	Residential	162,311,705	179,706,154	168,804,174		
			326,846,084	313,423,070	-13,423,014	-4.11%
Gove	Ag Land	24,797,805	24,902,487	24,902,487		
	Comm	19,877,733	19,586,286	19,586,286		
	Farm Res	5,927,140	6,488,302	6,164,226		
	Residential	8,348,989	9,021,124	8,682,948		
			59,998,199	59,335,947	-662,253	-1.10%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Graham	Ag Land	22,584,906	22,559,964	22,559,964		
	Comm	4,591,753	5,426,730	4,775,423		
	Farm Res	3,796,857	4,020,789	3,948,732		
	Residential	6,953,253	7,471,621	7,231,383		
			39,479,104	38,515,501	-963,603	-2.44%
Grant	Ag Land	10,941,426	10,990,749	10,990,749		
	Comm	53,214,265	53,389,413	53,389,413		
	Farm Res	2,156,166	2,307,983	2,242,413		
	Residential	28,143,092	29,717,488	29,268,816		
			96,405,633	95,891,390	-514,243	-0.53%
Gray	Ag Land	37,662,633	37,153,455	37,153,455		
	Comm	29,933,420	31,354,805	31,130,757		
	Farm Res	12,432,678	13,968,381	12,929,985		
	Residential	28,059,615	30,579,376	29,181,999		
			113,056,017	110,396,196	-2,659,821	-2.35%
Greeley	Ag Land	12,808,476	12,749,571	12,749,571		
	Comm	8,574,133	9,188,450	8,917,098		
	Farm Res	1,997,357	2,129,726	2,077,251		
	Residential	4,270,777	4,407,330	4,407,330		
			28,475,078	28,151,250	-323,828	-1.14%
Greenwood	Ag Land	17,646,294	17,682,543	17,682,543		
	Comm	7,184,955	7,757,788	7,472,353		
	Farm Res	12,631,671	13,648,927	13,136,938		
	Residential	15,045,884	16,393,042	15,647,719		
			55,482,299	53,939,553	-1,542,746	-2.78%
Hamilton	Ag Land	10,477,056	10,648,389	10,648,389		
	Comm	5,719,489	6,290,483	5,948,269		
	Farm Res	2,142,299	2,552,617	2,227,991		
	Residential	6,890,014	7,676,757	7,165,615		
			27,168,245	25,990,264	-1,177,982	-4.34%
Harper	Ag Land	11,879,349	11,923,143	11,923,143		
	Comm	35,082,975	33,829,495	33,829,495		
	Farm Res	7,940,201	9,189,384	8,257,810		
	Residential	16,288,808	18,400,701	16,940,360		
			73,342,723	70,950,808	-2,391,915	-3.26%
Harvey	Ag Land	22,393,719	22,443,228	22,443,228		
	Comm	234,329,900	252,113,360	243,703,096		
	Farm Res	31,867,959	33,866,263	33,142,678		
	Residential	165,549,275	181,372,976	172,171,246		
			489,795,826	471,460,247	-18,335,579	-3.74%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Haskell	Ag Land	14,797,962	14,805,993	14,805,993		
	Comm	15,923,188	16,002,960	16,002,960		
	Farm Res	3,467,823	3,737,255	3,606,536		
	Residential	14,281,853	15,504,961	14,853,128		
			50,051,169	49,268,616	-782,553	-1.56%
Hodgeman	Ag Land	14,591,487	14,632,245	14,632,245		
	Comm	5,823,733	5,739,090	5,739,090		
	Farm Res	3,878,099	4,171,964	4,033,223		
	Residential	4,234,444	4,518,684	4,403,822		
			29,061,983	28,808,379	-253,603	-0.87%
Jackson	Ag Land	25,952,091	25,923,339	25,923,339		
	Comm	17,798,468	20,053,303	18,510,406		
	Farm Res	41,474,851	45,657,654	43,133,845		
	Residential	36,427,560	40,662,181	37,884,662		
			132,296,476	125,452,253	-6,844,224	-5.17%
Jefferson	Ag Land	24,231,561	24,760,248	24,760,248		
	Comm	38,413,093	46,251,568	39,949,616		
	Farm Res	63,672,817	73,794,872	66,219,730		
	Residential	91,880,380	107,907,820	95,555,596		
			252,714,508	226,485,190	-26,229,318	-10.38%
Jewell	Ag Land	46,121,097	46,725,894	46,725,894		
	Comm	4,082,823	3,986,240	3,986,240		
	Farm Res	8,537,748	9,641,270	8,879,258		
	Residential	5,908,135	6,572,092	6,144,461		
			66,925,496	65,735,853	-1,189,643	-1.78%
Johnson	Ag Land	14,218,088	11,085,703	11,085,703		
	Comm	6,946,780,253	7,394,606,053	7,224,651,463		
	Farm Res	85,970,521	93,415,582	89,409,342		
	Residential	9,226,842,050	10,477,626,648	9,595,915,732		
			17,976,733,985	16,921,062,240	-1,055,671,745	-5.87%
Kearny	Ag Land	17,183,751	17,651,829	17,651,829		
	Comm	7,018,920	7,257,415	7,257,415		
	Farm Res	4,285,527	4,691,161	4,456,948		
	Residential	14,939,714	17,039,024	15,537,302		
			46,639,429	44,903,494	-1,735,935	-3.72%
Kingman	Ag Land	16,824,837	16,537,020	16,537,020		
	Comm	24,070,913	24,354,470	24,354,470		
	Farm Res	17,613,732	20,434,030	18,318,282		
	Residential	25,577,730	28,709,782	26,600,839		
			90,035,303	85,810,610	-4,224,692	-4.69%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Kiowa	Ag Land	15,169,713	15,215,787	15,215,787		
	Comm	5,760,065	5,492,903	5,492,903		
	Farm Res	4,880,645	5,077,915	5,075,871		
	Residential	6,712,266	6,942,460	6,942,460		
			32,729,064	32,727,020	-2,044	-0.01%
Labette	Ag Land	14,574,909	14,561,568	14,561,568		
	Comm	69,128,258	68,955,970	68,955,970		
	Farm Res	15,387,168	16,382,928	16,002,655		
	Residential	53,997,011	57,098,783	56,156,892		
			156,999,249	155,677,085	-1,322,164	-0.84%
Lane	Ag Land	12,936,024	13,075,263	13,075,263		
	Comm	5,677,018	5,830,338	5,830,338		
	Farm Res	2,281,323	2,522,358	2,372,576		
	Residential	4,570,431	5,022,818	4,753,248		
			26,450,777	26,031,424	-419,352	-1.59%
Leavenworth	Ag Land	14,894,574	14,970,165	14,970,165		
	Comm	156,102,950	168,775,418	162,347,068		
	Farm Res	129,893,777	148,685,760	135,089,528		
	Residential	622,192,611	718,312,019	647,080,315		
			1,050,743,361	959,487,076	-91,256,285	-8.68%
Lincoln	Ag Land	18,761,580	18,832,566	18,832,566		
	Comm	2,838,055	3,133,895	2,951,577		
	Farm Res	7,434,936	8,592,028	7,732,334		
	Residential	8,446,229	9,755,647	8,784,078		
			40,314,136	38,300,555	-2,013,581	-4.99%
Linn	Ag Land	14,904,357	15,163,575	15,163,575		
	Comm	15,161,850	16,614,593	15,768,324		
	Farm Res	33,278,172	39,904,580	34,609,299		
	Residential	44,172,359	52,883,205	45,939,253		
			124,565,953	111,480,451	-13,085,502	-10.50%
Logan	Ag Land	24,247,578	24,352,605	24,352,605		
	Comm	9,883,785	10,372,258	10,279,136		
	Farm Res	4,190,517	4,562,180	4,358,138		
	Residential	11,594,973	12,633,130	12,058,772		
			51,920,172	51,048,651	-871,521	-1.68%
Lyon	Ag Land	21,508,458	21,466,626	21,466,626		
	Comm	122,821,410	135,609,733	127,734,266		
	Farm Res	45,575,220	52,210,710	47,398,229		
	Residential	145,101,757	166,908,598	150,905,827		
			376,195,666	347,504,949	-28,690,717	-7.63%



2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Marion	Ag Land	30,614,685	30,935,352	30,935,352		
	Comm	31,914,555	33,760,433	33,191,137		
	Farm Res	21,685,888	24,252,365	22,553,324		
	Residential	34,878,618	37,925,296	36,273,763		
			126,873,445	122,953,575	-3,919,870	-3.09%
Marshall	Ag Land	61,925,774	62,092,059	62,092,059		
	Comm	57,151,275	52,521,763	52,521,763		
	Farm Res	23,311,884	25,997,688	24,244,360		
	Residential	35,916,562	39,079,522	37,353,225		
			179,691,032	176,211,406	-3,479,626	-1.94%
McPherson	Ag Land	38,761,656	38,878,437	38,878,437		
	Comm	4,260,387,940	4,273,073,703	4,273,073,703		
	Farm Res	49,237,378	53,202,803	51,206,873		
	Residential	173,629,131	184,468,301	180,574,296		
			4,549,623,243	4,543,733,309	-5,889,935	-0.13%
Meade	Ag Land	21,634,971	21,689,520	21,689,520		
	Comm	17,815,795	16,918,900	16,918,900		
	Farm Res	6,437,517	6,320,395	6,320,395		
	Residential	11,447,781	12,247,309	11,905,692		
			57,176,125	56,834,507	-341,617	-0.60%
Miami	Ag Land	15,305,253	15,999,147	15,917,463		
	Comm	78,024,048	87,231,335	81,145,010		
	Farm Res	104,422,024	127,969,142	108,598,905		
	Residential	319,973,302	386,393,892	332,772,234		
			617,593,516	538,433,612	-79,159,904	-12.82%
Mitchell	Ag Land	32,427,786	32,650,662	32,650,662		
	Comm	33,962,140	33,959,240	33,959,240		
	Farm Res	8,311,915	9,228,357	8,644,391		
	Residential	25,958,250	31,669,013	26,996,580		
			107,507,272	102,250,873	-5,256,398	-4.89%
Montgomery	Ag Land	13,614,837	13,131,063	13,131,063		
	Comm	221,063,328	237,128,108	229,905,861		
	Farm Res	29,875,442	33,570,049	31,070,459		
	Residential	93,979,631	107,294,986	97,738,816		
			391,124,206	371,846,199	-19,278,007	-4.93%
Morris	Ag Land	16,119,123	16,078,716	16,078,716		
	Comm	17,253,948	21,324,735	17,944,105		
	Farm Res	12,134,187	13,047,142	12,619,555		
	Residential	28,118,303	30,876,865	29,243,035		
			81,327,458	75,885,411	-5,442,048	-6.69%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Morton	Ag Land	5,090,592	5,082,855	5,082,855		
	Comm	7,135,720	7,224,918	7,224,918		
	Farm Res	1,155,236	1,313,791	1,201,445		
	Residential	8,125,048	8,505,115	8,450,050		
			22,126,678	21,959,268	-167,411	-0.76%
Nemaha	Ag Land	60,974,472	61,303,839	61,303,839		
	Comm	33,470,208	38,142,510	34,809,016		
	Farm Res	33,048,122	38,403,697	34,370,046		
	Residential	42,790,225	50,020,816	44,501,834		
			187,870,862	174,984,735	-12,886,127	-6.86%
Neosho	Ag Land	15,423,684	15,171,588	15,171,588		
	Comm	382,016,383	440,690,278	397,297,038		
	Farm Res	12,974,931	14,337,213	13,493,929		
	Residential	43,619,556	48,028,888	45,364,338		
			518,227,966	471,326,892	-46,901,074	-9.05%
Ness	Ag Land	21,136,444	21,521,235	21,521,235		
	Comm	12,140,233	12,670,083	12,625,842		
	Farm Res	4,551,796	5,123,780	4,733,868		
	Residential	8,710,955	9,423,903	9,059,393		
			48,739,000	47,940,338	-798,662	-1.64%
Norton	Ag Land	28,472,788	28,911,105	28,911,105		
	Comm	18,341,460	21,146,588	19,075,118		
	Farm Res	5,202,452	5,610,048	5,410,550		
	Residential	16,251,404	16,914,597	16,901,460		
			72,582,338	70,298,233	-2,284,105	-3.15%
Osage	Ag Land	21,603,948	21,386,688	21,386,688		
	Comm	23,170,043	24,144,310	24,096,844		
	Farm Res	40,615,162	45,044,347	42,239,768		
	Residential	68,450,625	75,147,379	71,188,650		
			165,722,724	158,911,951	-6,810,773	-4.11%
Osborne	Ag Land	27,128,820	27,414,033	27,414,033		
	Comm	5,916,973	7,164,325	6,153,651		
	Farm Res	6,332,215	7,546,037	6,585,503		
	Residential	8,826,043	9,756,114	9,179,085		
			51,880,509	49,332,273	-2,548,236	-4.91%
Ottawa	Ag Land	27,654,183	27,915,036	27,915,036		
	Comm	5,334,165	5,697,160	5,547,532		
	Farm Res	11,521,132	13,352,441	11,981,977		
	Residential	24,161,714	27,672,121	25,128,183		
			74,636,758	70,572,727	-4,064,031	-5.45%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Pawnee	Ag Land	24,824,040	24,561,129	24,561,129		
	Comm	12,227,025	12,377,733	12,377,733		
	Farm Res	5,820,628	6,546,203	6,053,454		
	Residential	20,866,987	25,026,735	21,701,666		
			68,511,799	64,693,981	-3,817,817	-5.57%
Phillips	Ag Land	25,353,951	25,410,501	25,410,501		
	Comm	19,954,293	21,121,038	20,752,464		
	Farm Res	7,918,160	8,571,295	8,234,886		
	Residential	13,829,120	15,149,473	14,382,285		
			70,252,307	68,780,136	-1,472,171	-2.10%
Pottawatomie	Ag Land	33,687,471	33,804,168	33,804,168		
	Comm	172,092,113	186,636,905	178,975,797		
	Farm Res	39,294,322	44,504,082	40,866,095		
	Residential	183,185,271	208,137,326	190,512,681		
			473,082,481	444,158,741	-28,923,740	-6.11%
Pratt	Ag Land	27,263,826	27,563,541	27,563,541		
	Comm	36,435,868	38,702,970	37,893,302		
	Farm Res	9,421,312	10,182,730	9,798,164		
	Residential	37,963,972	40,367,100	39,482,531		
			116,816,341	114,737,538	-2,078,803	-1.78%
Rawlins	Ag Land	25,983,714	26,248,380	26,248,380		
	Comm	10,737,745	8,547,028	8,547,028		
	Farm Res	6,218,804	6,628,119	6,467,557		
	Residential	7,623,980	9,076,389	7,928,939		
			50,499,916	49,191,903	-1,308,012	-2.59%
Reno	Ag Land	40,145,004	40,654,026	40,654,026		
	Comm	326,378,228	343,060,275	339,433,357		
	Farm Res	36,566,641	41,402,476	38,029,306		
	Residential	295,091,231	324,775,020	306,894,880		
			749,891,797	725,011,569	-24,880,228	-3.32%
Republic	Ag Land	47,465,322	47,869,128	47,869,128		
	Comm	12,711,690	12,859,078	12,859,078		
	Farm Res	10,723,889	11,422,054	11,152,845		
	Residential	13,130,353	13,733,277	13,655,567		
			85,883,537	85,536,617	-346,920	-0.40%
Rice	Ag Land	35,426,171	36,012,846	36,012,846		
	Comm	114,687,787	125,593,376	119,275,298		
	Farm Res	12,334,815	13,807,857	12,828,207		
	Residential	30,623,527	34,829,063	31,848,468		
			210,243,142	199,964,820	-10,278,322	-4.89%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Riley	Ag Land	16,921,686	16,953,759	16,953,759		
	Comm	390,649,370	396,415,500	396,415,500		
	Farm Res	25,832,349	29,221,299	26,865,643		
	Residential	488,693,591	549,211,203	508,241,335		
			991,801,761	948,476,237	-43,325,524	-4.37%
Rooks	Ag Land	21,340,710	21,456,537	21,456,537		
	Comm	11,180,053	12,540,488	11,627,255		
	Farm Res	7,230,141	9,305,579	7,519,347		
	Residential	16,779,724	20,416,576	17,450,913		
			63,719,180	58,054,052	-5,665,128	-8.89%
Rush	Ag Land	18,337,377	18,765,960	18,765,960		
	Comm	84,728,573	62,713,838	62,713,838		
	Farm Res	3,903,410	4,279,975	4,059,546		
	Residential	7,932,110	8,833,487	8,249,394		
			94,593,260	93,788,738	-804,522	-0.85%
Russell	Ag Land	17,735,796	17,752,167	17,752,167		
	Comm	38,028,240	42,236,090	39,549,370		
	Farm Res	8,523,440	9,556,405	8,864,378		
	Residential	28,845,938	30,778,000	29,999,775		
			100,322,661	96,165,689	-4,156,972	-4.14%
Saline	Ag Land	23,397,363	23,129,970	23,129,970		
	Comm	893,239,953	1,085,506,076	928,969,551		
	Farm Res	29,802,048	31,846,434	30,994,130		
	Residential	322,755,275	346,990,278	335,665,486		
			1,487,472,758	1,318,759,137	-168,713,621	-11.34%
Scott	Ag Land	25,892,067	26,087,982	26,087,982		
	Comm	20,280,713	23,325,573	21,091,941		
	Farm Res	6,477,672	7,606,527	6,736,779		
	Residential	26,623,619	30,634,305	27,688,564		
			87,654,386	81,605,265	-6,049,121	-6.90%
Sedgwick	Ag Land	27,218,904	26,874,018	26,874,018		
	Comm	5,102,445,271	5,652,306,170	5,306,543,081		
	Farm Res	101,926,687	118,495,732	106,003,755		
	Residential	3,594,233,329	4,026,889,372	3,738,002,662		
			9,824,565,292	9,177,423,516	-647,141,775	-6.59%
Seward	Ag Land	12,778,212	12,877,659	12,877,659		
	Comm	263,559,724	270,072,298	270,072,298		
	Farm Res	6,229,418	5,862,027	5,862,027		
	Residential	74,644,084	77,997,834	77,629,848		
			366,809,818	366,441,832	-367,986	-0.10%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Shawnee	Ag Land	15,361,863	15,333,639	15,333,639		
	Comm	1,139,016,959	1,249,679,035	1,184,577,637		
	Farm Res	47,566,190	54,125,281	49,468,837		
	Residential	1,246,462,906	1,413,997,825	1,296,321,422		
			2,733,135,780	2,545,701,536	-187,434,244	-6.86%
Sheridan	Ag Land	29,726,274	29,980,368	29,980,368		
	Comm	8,679,095	9,154,467	9,026,259		
	Farm Res	8,114,808	8,502,018	8,439,400		
	Residential	9,889,626	10,398,134	10,285,211		
			58,034,988	57,731,238	-303,750	-0.52%
Sherman	Ag Land	34,417,281	34,401,246	34,401,246		
	Comm	44,494,458	48,048,058	46,274,236		
	Farm Res	7,111,955	7,686,363	7,396,434		
	Residential	26,898,784	31,160,715	27,974,735		
			121,296,382	116,046,651	-5,249,731	-4.33%
Smith	Ag Land	37,008,384	37,247,493	37,247,493		
	Comm	12,053,363	11,719,078	11,719,078		
	Farm Res	8,200,741	9,339,321	8,528,771		
	Residential	8,899,238	9,939,988	9,255,208		
			68,245,880	66,750,549	-1,495,331	-2.19%
Stafford	Ag Land	28,350,318	28,420,632	28,420,632		
	Comm	15,790,505	15,288,285	15,288,285		
	Farm Res	10,170,905	11,405,500	10,577,741		
	Residential	10,719,035	12,040,875	11,147,796		
			67,155,292	65,434,454	-1,720,837	-2.56%
Stanton	Ag Land	12,079,980	12,125,208	12,125,208		
	Comm	7,079,445	7,062,103	7,062,103		
	Farm Res	1,608,285	1,709,052	1,672,617		
	Residential	5,464,240	5,978,162	5,682,810		
			26,874,525	26,542,737	-331,788	-1.23%
Stevens	Ag Land	10,026,219	10,099,962	10,099,962		
	Comm	14,383,385	16,602,455	14,958,720		
	Farm Res	3,525,255	3,827,781	3,666,265		
	Residential	17,894,635	18,924,141	18,610,420		
			49,454,339	47,335,368	-2,118,971	-4.28%
Sumner	Ag Land	30,954,669	31,657,989	31,657,989		
	Comm	141,037,918	142,867,618	142,867,618		
	Farm Res	25,066,951	30,421,221	26,069,629		
	Residential	95,432,081	110,265,030	99,249,364		
			315,211,858	299,844,600	-15,367,259	-4.88%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Thomas	Ag Land	42,374,316	43,035,384	43,035,384		
	Comm	46,506,275	52,476,313	48,366,526		
	Farm Res	8,597,397	9,369,289	8,941,292		
	Residential	40,963,965	44,199,086	42,602,523		
			149,080,072	142,945,726	-6,134,346	-4.11%
Trego	Ag Land	17,475,354	17,491,512	17,491,512		
	Comm	8,437,905	9,125,885	8,775,421		
	Farm Res	6,199,903	6,659,901	6,447,899		
	Residential	11,438,780	12,658,011	11,896,331		
			45,935,309	44,611,163	-1,324,145	-2.88%
Wabaunsee	Ag Land	18,333,534	18,466,239	18,466,239		
	Comm	5,760,530	7,421,583	5,990,951		
	Farm Res	24,593,516	27,687,351	25,577,257		
	Residential	32,150,260	36,351,284	33,436,271		
			89,926,456	83,470,717	-6,455,739	-7.18%
Wallace	Ag Land	15,647,400	15,771,192	15,771,192		
	Comm	7,612,133	6,939,738	6,939,738		
	Farm Res	3,844,217	4,221,302	3,997,985		
	Residential	3,237,023	3,721,497	3,366,504		
			30,653,728	30,075,419	-578,309	-1.89%
Washington	Ag Land	53,797,788	53,169,804	53,169,804		
	Comm	19,473,335	21,620,060	20,252,268		
	Farm Res	18,509,195	19,579,685	19,249,563		
	Residential	16,152,246	18,242,593	16,798,335		
			112,612,142	109,469,970	-3,142,171	-2.79%
Wichita	Ag Land	19,960,269	20,286,768	20,286,768		
	Comm	14,566,673	15,138,695	15,138,695		
	Farm Res	3,822,841	4,158,815	3,975,755		
	Residential	7,339,731	7,681,248	7,633,321		
			47,265,526	47,034,539	-230,987	-0.49%
Wilson	Ag Land	17,463,720	17,473,329	17,473,329		
	Comm	24,980,433	25,334,450	25,334,450		
	Farm Res	10,672,650	11,438,351	11,099,556		
	Residential	24,393,521	26,269,851	25,369,261		
			80,515,981	79,276,596	-1,239,385	-1.54%
Woodson	Ag Land	13,628,367	13,819,434	13,819,434		
	Comm	5,731,018	5,551,358	5,551,358		
	Farm Res	6,507,136	7,218,555	6,767,421		
	Residential	7,384,485	8,018,485	7,679,865		
			34,607,832	33,818,077	-789,754	-2.28%

2023 Assessed Value without and with 4% Value Limit

County	Subclass	2022 Assessed Value	2023 Assessed Value	2023 Limited Assessed Value	County Change Using Limited Value	County % Change Using Limited Value
Wyandotte	Ag Land	2,170,713	2,151,708	2,151,708		
	Comm	1,744,873,663	1,863,300,321	1,814,668,609		
	Farm Res	16,162,338	18,309,914	16,808,831		
	Residential	945,177,516	1,130,423,778	982,984,616		
			<u>3,014,185,720</u>	<u>2,816,613,765</u>	-197,571,955	-6.55%
Statewide	Ag Land	2,503,327,016	2,511,263,648	2,511,263,648		
	Comm	27,407,267,491	29,445,512,536	28,503,558,191		
	Farm Res	2,046,563,146	2,305,733,004	2,128,425,672		
	Residential	22,687,026,898	25,652,898,335	23,594,507,974		
			<u>59,915,407,523</u>	<u>56,737,755,484</u>	-3,177,652,039	-5.30%