



KANSAS
ASSOCIATION OF
COUNTIES

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Testimony of the Kansas Association of Counties to the
House Committee on Taxation
Supplemental Testimony for HB 2584 • February 15, 2018

Mr. Chairman and Members of the Committee:

Thank you again for the thoughtful hearing and engaging questions during Monday's hearings on HB 2585 (*distribution of taxes paid under protest*) and HB 2367 (*processes for tax appeals*). During the hearing, I received two questions related to the process:

1. What is the calendar of significant deadlines for tax appeals?
2. What percentage of tax appeals resolve during the informal meeting with appraisers?

KAC provides a calendar of events as part of its publication for county officials, which is available for the public at our website: www.kansascounties.org. The direct link for our County Deskbook is available at: <http://kansascounties.org/DocumentCenter/View/2397>. The Department of Revenue has its own calendar that specifically covers tax appeals, and you can find the document on page 2 of this testimony.

KDOR's Property Valuation Division (PVD) also tracks the rate that taxpayers appeal their valuation—and the subsequent taxation—through Payments Under Protest (PUPs). Starting on page 3, you can find the total percentages of appeals and a county-by-county record from the past five years. Under the heading "% of Appeals Value Adjusted," the listed rate shows the percentage of properties that accomplish reconciliation between the taxpayer and the county during the informal meeting with the county appraiser.

When combing this information with PVD's calendar, you can see that Kansas law requires valuation notice to taxpayers in early March and informal meetings with appraisers by May 15. So most appeals resolve during the 2-month period from March to May.

As suggested above, KAC owes its thanks to PVD for providing this information. In addition to David Harper who answered questions for you on Monday, Deputy Director Roger Hamm and Peggy Huard, Abstract Section Property Appraiser, were essential in providing this data. If there is anything else we can provide that may prove useful, please let us know.

Respectfully,

A handwritten signature in black ink, appearing to read 'Nathan Eberline', is written over a faint, dotted background.

Nathan Eberline
Kansas Association of Counties

PROPERTY TAX CALENDAR

(Effective January 1 2017)

Real Property Deadlines

<u>Last day for:</u>	<u>Date</u>	<u>K.S.A.</u>
County to mail valuation notices	March 1	79-1460
Public Utility Companies to file property rendition	March 20	79-5a02
Taxpayers to file Equalization Appeal (30 days from date county mailed notice)	30 days	79-1448
Informal meeting with County Appraiser	May 15	79-1448
County Appraiser to provide final determination	May 20	79-1448
Taxpayer to file with board of tax appeals (30 days from date of informal decision)	Date varies	79-1606
OR Taxpayer to file single property appraisal with county appraiser (60 days from date county mailed notice)	60 days	
County appraiser to review/consider/send supplemental determination of value	15 days	2016 HSSB280,
County appraiser to provide single property appraisal/determination of value	90 days	New Sec. 23
Taxpayer to file with board of tax appeals (30 days from date of final determination of value)	30 days	
County Appraiser to certify values to County Clerk	June 1	79-1466
PVD to certify Public Utility values to County Clerk	June 1	79-5a27
County Clerk certifies abstract of value to Director of Property Valuation	July 15	79-1604

Personal Property Deadlines

<u>Last Day for:</u>	<u>Date</u>	<u>K.S.A.</u>
Taxpayers to file personal property rendition	March 15	79-306
Taxpayers to file oil and gas property rendition	April 1	79-332a
County to mail valuation notices	May 1	79-1460
Taxpayers to file Equalization Appeal	May 15	79-1448
Informal meeting with County Appraiser	Date varies	79-1448
County Appraiser to provide final determination	Date varies	79-1448
County Appraiser to certify values to County Clerk	June 1	79-1467
Hearing Officer/Panel to hold hearings	July 1	79-1606
Hearing Officer/Panel to issue order/decision	July 5	79-1606
Taxpayer to file with board of tax appeals (30 days from date of informal decision)	Date varies	79-1606
County Clerk certifies abstract of value to Director of Property Valuation	July 15	79-1604

Budget, Levy, and Tax Deadlines

<u>Last Day for:</u>	<u>Date</u>	<u>K.S.A.</u>
County Clerk to notify taxing districts of value for budget	June 15	2016 HB2088, Sec. 1
City/County to certify to County Clerk/election officer the need for election for budget increase using mail ballot to be held on September 15	July 1	2016 HB2088, New Sec. 7
Governing bodies certify budget to County Clerk (except if city/county election)	August 25	79-1801
City/County Budget Elections, if necessary:		
At regularly scheduled election	August	2016 HB2088,
Mail ballot election	September 15	New Sec. 6 & 7
Special election called by city/county	Date varies	
City/County certify budget to County Clerk if election held to increase budget	October 1	79-1801
County Clerk certifies tax roll to County Treasurer	November 1	79-1803
County Clerk certifies abstract of value, levy, and tax to Director of Property Valuation	November 15	79-1806a
Tax Statements sent by County Treasurer	December 15	79-2001
Tax Payments Due - Full or first half	December 20	79-2004 Real 79-2004a Personal
Tax Payment Due - Second half	May 10 of the following year	79-2004 Real 79-2004a Personal

STATE OF KANSAS

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GOVERNOR JEFF COLYER, M.D.
 SAMUEL M. WILLIAMS, SECRETARY

2013 – 2017 County Level Equalization and Payment Under Protest Appeals

Informal Appeals (Equalization and PUP's)	2013		2014		2015		2016		2017		5 Year Avg		
	2017 Total# Parcels	% of Class Appealed	% of Appeals Value Adjusted	% of Class Appealed	% of Appeals Value Adjusted	% of Class Appealed	% of Appeals Value Adjusted	% of Class Appealed	% of Appeals Value Adjusted	% of Class Appealed	% of Appeals Value Adjusted	% of Class Appealed	% of Appeals Value Adjusted
	Commercial	74,926	5.1%	45.7%	7.1%	39.6%	7.2%	42.9%	5.3%	35.8%	6.0%	37.5%	6.1%
Residential	1,031,332	1.2%	69.3%	1.6%	66.0%	1.6%	61.6%	1.1%	57.8%	1.7%	58.0%	1.4%	62.5%
Others	521,900	1.6%	53.0%	1.3%	50.7%	1.1%	52.9%	0.8%	44.4%	0.9%	42.1%	1.1%	48.6%
Total	1,628,158	1.6%	60.1%	1.8%	59.9%	1.7%	58.0%	1.2%	52.5%	1.6%	52.0%	1.6%	56.5%

2013-2017 PUPS & EQ's	2013		2014		2015		2016		2017		5 Year Average		
	Parcels	% of Parcels Appealed	% of Appeals Value Adjusted	% of Parcels Appealed	% of Appeals Value Adjusted	% of Parcels Appealed	% of Appeals Value Adjusted	% of Parcels Appealed	% of Appeals Value Adjusted	% of Parcels Appealed	% of Appeals Value Adjusted	% of Parcels Appealed	% of Appeals Value Adjusted
	Allen	10,734	0.5%	72.3%	0.5%	87.2%	0.8%	69.2%	0.3%	78.8%	0.4%	84.1%	0.5%
Anderson	7,394	1.2%	69.3%	1.0%	84.2%	1.0%	71.8%	0.4%	78.6%	0.7%	50.9%	0.9%	71.0%
Atchison	9,649	3.3%	63.3%	1.6%	51.3%	1.7%	57.4%	0.5%	80.5%	0.6%	56.1%	1.5%	61.7%
Barber	6,998	0.5%	88.9%	0.9%	68.9%	0.3%	87.5%	0.3%	79.2%	0.4%	55.6%	0.5%	76.0%
Barton	17,745	1.5%	57.6%	2.7%	56.4%	2.2%	68.0%	1.3%	59.3%	1.3%	54.3%	1.8%	59.1%
Bourbon	12,295	0.6%	81.9%	1.3%	81.3%	0.8%	70.5%	1.0%	63.6%	0.7%	51.7%	0.9%	69.8%
Brown	8,623	1.0%	84.5%	0.9%	90.3%	1.2%	73.2%	1.0%	77.6%	0.8%	33.8%	1.0%	71.9%
Butler	33,191	2.2%	70.5%	2.1%	69.1%	1.8%	61.4%	1.7%	48.7%	2.1%	40.2%	2.0%	58.0%
Chase	4,374	0.7%	72.4%	0.5%	63.2%	0.9%	78.9%	0.2%	77.8%	0.5%	52.4%	0.6%	68.9%
Chautauqua	5,363	0.8%	56.8%	1.1%	62.1%	2.0%	62.4%	0.5%	39.3%	0.9%	20.0%	1.1%	48.1%
Cherokee	15,668	1.1%	77.4%	1.3%	69.1%	3.9%	74.0%	0.7%	65.7%	2.2%	70.6%	1.8%	71.4%
Cheyenne	4,779	0.5%	63.2%	0.5%	27.3%	0.3%	92.9%	0.3%	6.3%	0.1%	80.0%	0.3%	53.9%
Clark	3,788	0.2%	100.0%	0.7%	40.0%	0.6%	55.0%	0.3%	83.3%	0.9%	30.3%	0.5%	61.7%
Clay	7,616	0.4%	83.9%	0.4%	82.1%	0.3%	91.7%	0.3%	94.4%	0.4%	30.0%	0.4%	76.4%
Cloud	9,282	0.9%	65.3%	0.8%	72.1%	1.4%	52.5%	0.8%	69.7%	0.5%	28.6%	0.9%	57.6%
Coffey	8,192	1.1%	73.5%	1.0%	45.0%	0.6%	80.9%	0.3%	90.5%	0.4%	72.4%	0.7%	72.5%
Comanche	3,507	1.0%	97.0%	0.5%	62.5%	0.4%	69.2%	0.3%	9.1%	0.5%	50.0%	0.5%	57.6%
Cowley	20,639	2.6%	74.5%	3.0%	72.9%	3.4%	59.0%	2.4%	69.9%	4.9%	45.1%	3.3%	64.3%
Crawford	24,342	0.8%	71.2%	0.7%	89.7%	0.8%	77.5%	0.2%	92.2%	0.3%	57.4%	0.6%	77.6%
Decatur	5,121												
Dickinson	13,902	1.8%	64.6%	1.8%	74.9%	1.7%	66.1%	0.8%	73.0%	1.4%	45.6%	1.4%	64.9%

2013-2017 PUPS & EQ's	2013		2014		2015		2016		2017		5 Year Average		
	Parcels	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	
		Appealed	Parcels	Appeals	Parcels	Appeals	Parcels	Appeals	Parcels	Appeals	Parcels	Appeals	Parcels
		Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value
Doniphan	7,657	0.6%	33.3%	0.4%	75.0%	0.6%	80.5%	0.2%	72.7%	0.4%	93.9%	0.4%	71.1%
Douglas	42,183	1.9%	35.2%	2.4%	40.2%	2.5%	45.9%	1.3%	46.3%	2.9%	35.7%	2.2%	40.7%
Edwards	4,579	0.0%	100.0%	0.4%	17.6%	0.0%	100.0%	0.2%	87.5%	0.2%	100.0%	0.2%	81.0%
Elk	4,354	0.7%	73.3%	1.4%	43.1%	1.6%	44.8%	0.4%	82.4%	0.4%	57.9%	0.9%	60.3%
Ellis	15,618	1.2%	56.9%	1.1%	50.3%	1.0%	54.7%	0.6%	45.7%	0.4%	73.0%	0.9%	56.1%
Ellsworth	6,364	1.4%	73.9%	1.2%	68.8%	0.6%	60.0%	0.5%	78.1%	0.3%	57.1%	0.8%	67.6%
Finney	15,382	1.6%	45.8%	2.1%	50.2%	2.1%	44.6%	1.0%	58.0%	1.1%	40.3%	1.6%	47.8%
Ford	15,567	0.8%	62.1%	1.2%	66.9%	1.5%	66.5%	0.7%	73.7%	1.1%	42.9%	1.1%	62.4%
Franklin	14,459	1.5%	60.6%	1.2%	60.2%	1.2%	41.8%	0.6%	63.1%	0.7%	39.6%	1.0%	53.1%
Geary	13,817	1.6%	79.9%	1.5%	79.6%	2.9%	79.1%	2.0%	78.9%	2.7%	78.4%	2.1%	79.2%
Gove	4,823	0.5%	77.3%	0.8%	14.3%	0.4%	35.7%	0.6%	36.4%	0.2%	100.0%	0.5%	52.7%
Graham	5,082	0.3%	100.0%	0.3%	86.7%	0.9%	71.7%	0.0%	50.0%	1.2%	32.2%	0.5%	68.1%
Grant	6,286	0.7%	90.9%	2.1%	66.1%	0.7%	65.2%	0.4%	50.0%	0.2%	60.0%	0.8%	66.4%
Gray	6,411	0.5%	71.4%	1.1%	86.8%	1.1%	70.8%	0.5%	67.9%	1.4%	66.3%	0.9%	72.6%
Greeley	3,434	0.3%	33.3%	0.7%	56.5%	0.4%	92.3%	0.1%	50.0%	0.2%	57.1%	0.3%	57.8%
Greenwood	9,531	0.9%	70.3%	0.8%	81.4%	0.5%	73.3%	0.5%	61.7%	0.4%	58.8%	0.6%	69.1%
Hamilton	4,300	0.3%	92.3%	1.4%	62.3%	0.5%	71.4%	0.3%	54.5%	0.3%	45.5%	0.6%	65.2%
Harper	7,203	1.7%	77.8%	1.3%	76.1%	2.7%	64.0%	0.5%	63.2%	1.0%	54.2%	1.4%	67.1%
Harvey	18,790	1.1%	79.9%	1.1%	81.8%	1.0%	85.3%	0.4%	64.1%	0.6%	79.8%	0.8%	78.2%
Haskell	4,254	2.1%	78.9%	6.3%	79.0%	1.5%	49.2%	0.7%	85.7%	1.5%	66.2%	2.4%	71.8%
Hodgeman	3,559	0.1%	100.0%	0.5%	50.0%	0.2%	50.0%	0.3%	66.7%	0.7%	66.7%	0.4%	66.7%
Jackson	9,510	1.0%	84.9%	1.7%	63.3%	1.3%	63.0%	0.6%	68.0%	1.3%	27.6%	1.2%	61.4%
Jefferson	15,081	1.3%	87.6%	1.4%	79.0%	1.0%	74.2%	0.8%	73.3%	1.0%	45.6%	1.1%	71.9%
Jewell	7,182	0.4%	78.6%	3.3%	43.0%	3.3%	47.0%	0.6%	31.0%	1.4%	54.1%	1.8%	50.7%
Johnson	220,685	2.0%	42.9%	2.6%	40.9%	2.8%	45.7%	2.5%	44.2%	3.3%	42.2%	2.6%	43.2%
Kearny	4,195	0.4%	77.8%	2.1%	88.5%	1.5%	39.7%	1.9%	38.3%	1.4%	29.3%	1.5%	54.7%
Kingman	7,909	0.9%	58.7%	1.2%	60.0%	1.3%	61.5%	1.0%	59.0%	1.5%	33.9%	1.2%	54.6%
Kiowa	3,879	0.3%	75.0%	0.5%	84.2%	0.6%	90.9%			1.2%	8.7%	0.6%	64.7%
Labette	15,795	2.1%	78.7%	1.4%	85.4%	1.2%	70.1%	0.6%	84.4%	1.0%	60.5%	1.3%	75.8%
Lane	3,620	0.1%	100.0%	0.4%	84.6%	0.4%	78.6%	0.1%	100.0%	1.0%	13.2%	0.4%	75.3%
Leavenworth	30,784	1.9%	66.3%	1.7%	55.0%	1.4%	59.7%	0.8%	58.5%	1.5%	39.6%	1.5%	55.8%
Lincoln	5,062	0.6%	81.0%	0.4%	72.2%	0.3%	50.0%	0.1%	100.0%	0.2%	36.4%	0.3%	67.9%
Linn	19,116	0.4%	95.5%	0.7%	69.5%	0.3%	79.6%	0.2%	65.7%	0.5%	73.0%	0.4%	76.7%
Logan	4,345												
Lyon	17,454	2.1%	69.1%	2.7%	53.4%	1.9%	48.4%	0.9%	60.0%	1.2%	51.9%	1.8%	56.6%
Marion	12,395	1.9%	86.1%	1.7%	80.3%	1.5%	72.7%	0.5%	75.8%	0.7%	60.9%	1.3%	75.2%
Marshall	9,959	0.4%	94.1%	0.3%	100.0%	0.4%	93.0%	0.2%	90.9%	0.7%	33.3%	0.4%	82.3%
McPherson	17,614	2.5%	87.8%	3.0%	79.6%	2.2%	84.7%	1.6%	78.6%	2.7%	69.2%	2.4%	80.0%
Meade	5,374	0.1%	100.0%	1.3%	42.4%	0.3%	46.2%	0.2%	72.7%	0.5%	10.7%	0.5%	54.4%
Miami	18,302	2.0%	79.4%	1.5%	84.2%	1.5%	65.7%	0.8%	72.7%	1.0%	70.2%	1.4%	74.4%
Mitchell	7,497	1.5%	73.5%	1.8%	74.3%	2.0%	71.9%	0.8%	61.4%	0.8%	60.3%	1.4%	68.3%
Montgomery	23,396	2.8%	81.7%	2.1%	78.4%	2.5%	75.4%	1.4%	71.1%	1.8%	61.6%	2.1%	73.6%
Morris	6,725	1.3%	80.0%	1.0%	75.4%	1.0%	80.4%	0.3%	58.8%	4.2%	13.9%	1.6%	61.7%
Morton	5,020	1.1%	46.4%	1.2%	58.3%	1.9%	61.9%	0.6%	16.1%	0.6%	64.5%	1.1%	49.4%

2013-2017 PUPS & EQ's	2013		2014		2015		2016		2017		5 Year Average		
	Parcels	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	
		Appealed	Parcels	Appeals	Parcels	Appeals	Parcels	Appeals	Parcels	Appeals	Parcels	Appeals	Parcels
EQ's	Value	Adjusted	Value	Adjusted	Value	Adjusted	Value	Adjusted	Value	Adjusted	Value	Adjusted	
Nemaha	8,682	0.5%	48.9%	0.7%	77.0%	0.8%	58.5%	0.7%	62.3%	0.4%	61.8%	0.6%	61.7%
Neosho	11,946	1.8%	71.0%	2.2%	81.3%	1.6%	69.5%	0.5%	76.3%	0.6%	89.6%	1.3%	77.5%
Ness	6,070	0.8%	66.7%	2.0%	69.6%	2.3%	52.9%	1.3%	54.1%	1.2%	27.1%	1.5%	54.1%
Norton	6,195	0.0%	93.3%	0.1%	100.0%	0.1%	100.0%			0.5%	100.0%	0.2%	83.3%
Osage	12,349	1.5%	78.1%	1.5%	76.7%	1.5%	71.5%	0.7%	79.0%	1.3%	60.0%	1.3%	73.1%
Osborne	6,598	0.5%	82.8%	2.8%	54.1%	3.8%	58.6%	1.7%	63.8%	0.8%	81.1%	1.9%	68.1%
Ottawa	6,704	0.6%	86.8%	0.6%	81.6%	0.6%	81.8%	0.6%	58.5%	0.5%	68.8%	0.6%	75.3%
Pawnee	6,346	1.8%	57.7%	1.6%	69.4%	1.0%	64.5%	0.7%	64.3%	0.7%	42.2%	1.2%	59.6%
Philips	7,385												
Pottawatomie	15,263	1.0%	75.0%	0.8%	76.4%	1.3%	70.5%	0.5%	54.1%	1.9%	56.1%	1.1%	66.4%
Pratt	8,034	1.2%	76.0%	0.9%	72.9%	1.0%	62.8%	0.5%	78.4%	0.5%	80.0%	0.8%	74.0%
Rawlins	5,102	0.4%	36.8%	0.2%	54.5%	0.9%	20.5%	0.2%	41.7%	0.2%	100.0%	0.4%	50.7%
Reno	35,480	3.0%	68.2%	2.4%	59.2%	2.0%	65.4%	1.7%	34.0%	1.6%	45.0%	2.1%	54.4%
Republic	7,229	0.5%	60.7%	1.0%	58.9%	0.8%	64.0%	0.2%	87.5%	0.4%	34.6%	0.6%	61.1%
Rice	9,336	0.6%	48.3%	0.7%	56.5%	0.9%	62.0%	0.6%	73.9%	0.8%	40.8%	0.7%	56.3%
Riley	24,608	2.0%	63.1%	1.3%	68.6%	1.8%	43.9%	1.5%	54.3%	1.6%	37.8%	1.6%	53.5%
Rooks	6,765	0.4%	96.3%	0.5%	72.4%	0.6%	73.7%	0.3%	91.3%	1.4%	54.3%	0.6%	77.6%
Rush	5,350	0.6%	83.3%	1.1%	64.9%	1.8%	58.1%	0.2%	72.7%	0.2%	40.0%	0.8%	63.8%
Russell	7,907	0.3%	83.3%	0.5%	92.5%	0.5%	75.0%	0.3%	85.2%	0.2%	84.6%	0.4%	84.1%
Saline	26,375	1.3%	57.5%	1.3%	64.5%	1.5%	68.5%	1.4%	65.0%	1.8%	70.3%	1.5%	65.2%
Scott	5,027	0.9%	86.0%	1.1%	68.4%	0.3%	80.0%	0.0%	100.0%	0.1%	85.7%	0.5%	84.0%
Sedgwick	226,811	1.9%	53.8%	2.0%	49.7%	1.4%	48.7%	1.1%	47.6%	1.3%	48.6%	1.5%	49.7%
Seward	10,278	0.7%	82.6%	1.8%	66.5%	1.9%	57.7%	0.9%	78.4%	1.4%	74.1%	1.3%	71.9%
Shawnee	75,803	1.6%	48.8%	1.4%	57.9%	2.0%	37.8%	1.8%	23.5%	1.2%	48.8%	1.6%	43.4%
Sheridan	4,086	0.2%	55.6%	0.2%	50.0%	0.2%	80.0%	0.3%	100.0%	0.0%	100.0%	0.2%	77.1%
Sherman	6,407	0.4%	68.0%	8.8%	55.1%	0.9%	51.7%	1.4%	54.9%	3.4%	30.9%	3.0%	52.1%
Smith	6,824	0.6%	61.9%	0.6%	87.5%	0.8%	80.4%	0.2%	100.0%	0.2%	94.1%	0.5%	84.8%
Stafford	6,125	0.9%	79.3%	0.8%	60.8%	0.4%	73.1%	2.6%	3.8%	0.3%	20.0%	1.0%	47.4%
Stanton	4,266	2.0%	87.8%	3.1%	76.0%	1.8%	80.3%	0.8%	66.7%	2.8%	74.4%	2.1%	77.0%
Stevens	6,190	1.3%	54.5%	3.4%	53.6%	1.5%	80.7%	1.3%	24.0%	1.6%	62.9%	1.8%	55.1%
Sunner	18,200	2.2%	80.7%	2.8%	86.8%	2.9%	74.6%	2.4%	77.8%	3.2%	63.1%	2.7%	76.6%
Thomas	7,443	1.5%	52.8%	1.4%	78.4%	2.1%	52.8%	0.9%	54.7%	0.4%	66.7%	1.3%	61.1%
Trego	4,837	0.7%	62.5%	1.0%	88.9%	1.0%	62.8%	0.8%	90.0%	1.4%	55.9%	1.0%	72.0%
Wabausee	7,197	0.7%	89.6%	0.7%	58.5%	0.4%	76.7%	0.4%	62.5%	0.3%	75.0%	0.5%	72.3%
Wallace	2,894	0.1%	100.0%	4.6%	63.2%	0.8%	43.5%	1.3%	51.4%	2.1%	26.7%	1.8%	57.0%
Washington	7,834	0.5%	77.8%	0.5%	85.7%	0.4%	87.9%	0.1%	100.0%	0.1%	66.7%	0.3%	83.6%
Wichita	3,228												
Wilson	9,857	1.0%	82.0%	0.9%	79.5%	1.1%	81.5%	2.0%	49.7%	1.4%	19.4%	1.3%	62.4%
Woodson	4,866	0.5%	76.0%	0.3%	80.0%	0.4%	85.0%	0.2%	100.0%	0.4%	50.0%	0.4%	78.2%
Wyandotte	68,435	2.5%	48.7%	2.5%	49.6%	3.2%	53.4%	1.5%	32.0%	2.9%	50.4%	2.5%	46.8%

Appeals Summary

