

Kansas City Area Tax Report 2006

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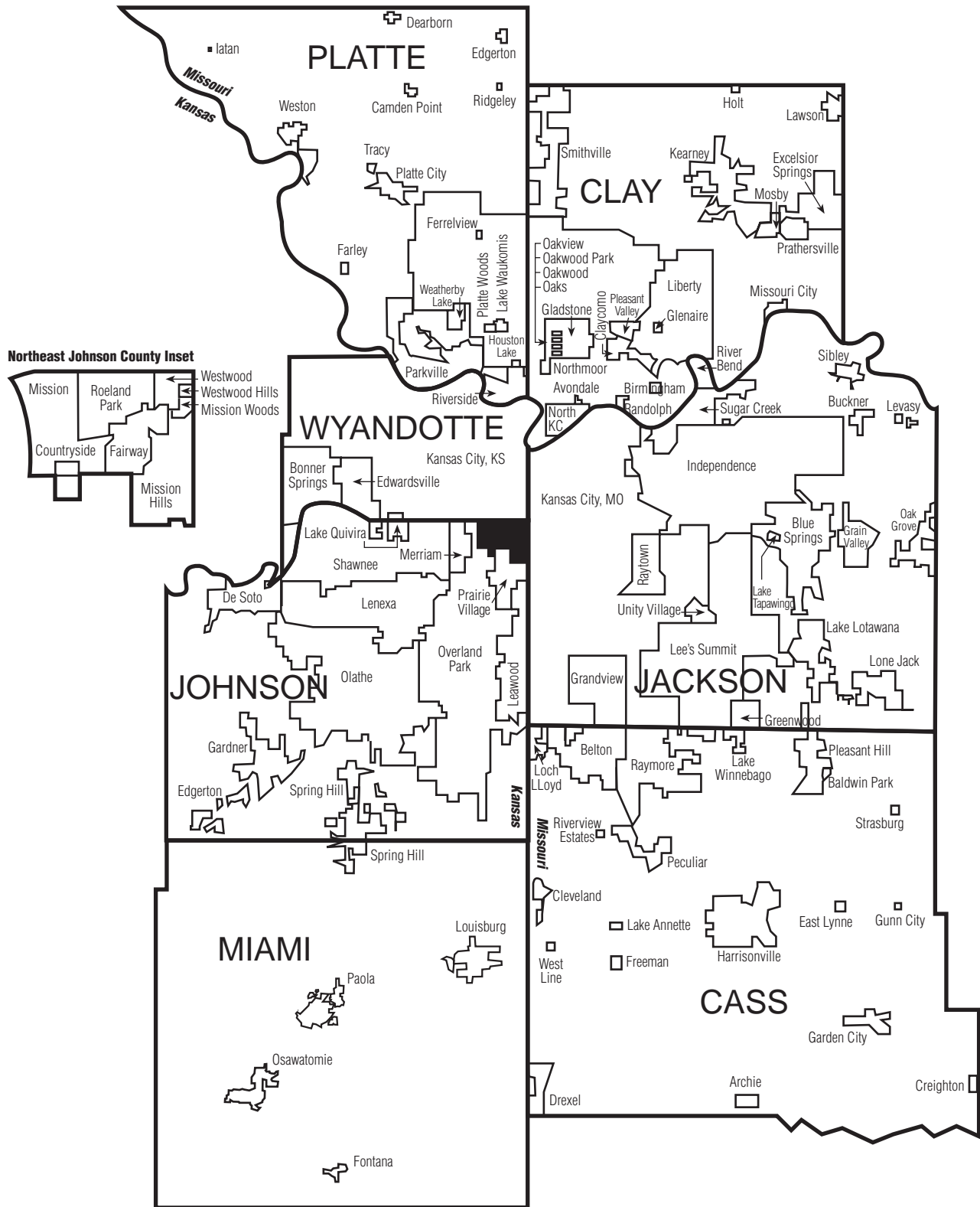
Introduction

The purpose of this report is to provide an overview of the principal state and local tax rates within the Kansas City metropolitan area. For the purposes of this report, the Kansas City metropolitan area is defined as a seven county area including Johnson, Miami and Wyandotte counties in Kansas and Cass, Clay, Jackson and Platte counties in Missouri. Located within this seven county area are nearly 100 municipalities. The map on the following page indicates the municipalities in each county.

This report presents summaries of individual and corporate income taxes, general sales tax rates, sales tax exemptions, transient guest tax rates, municipal franchise tax rates, and property tax rates for each taxing entity in the seven county area.

Information contained in this report was obtained by CERI through surveys of county clerks, city clerks, and various Kansas and Missouri state agencies.

Kansas City Area Municipalities



Individual Income Tax

Both Kansas and Missouri have progressive income tax rate schedules. Both states make modifications to Federal Adjusted Income to arrive at net state taxable income. The tables below list the marginal tax rates for Kansas and Missouri as well as each state's allowed amounts of personal exemptions, standard deductions and whether they allow federal income tax deductibility.

State	Income Subject To Tax	Marginal Rate	Personal Exemptions			Standard Deduction		Federal Income Tax Deductible
			Single	Joint	Dependents	Single	Joint	
Kansas	<u>Married Filing Jointly</u>							
	First \$30,000	3.50%	\$2,250	\$4,500	\$2,250	\$3,000	\$6,000	No
	\$30,001 - \$60,000	6.25%						
	Over \$60,000	6.45%						
	<u>All Other Individuals</u>							
	First \$15,000	3.50%						
\$15,001 - \$30,000	6.25%							
Over \$30,000	6.45%							
Missouri	<u>All Taxpayers</u>							
	First \$1,000	1.50%	\$2,100	\$4,200	\$1,200	\$4,400	\$7,350	Yes
	\$1,001 - \$2,000	2.00%						
	\$2,001 - \$3,000	2.50%						
	\$3,001 - \$4,000	3.00%						
	\$4,001 - \$5,000	3.50%						
	\$5,001 - \$6,000	4.00%						
	\$6,001 - \$7,000	4.50%						
	\$7,001 - \$8,000	5.00%						
	\$8,001 - \$9,000	5.50%						
Over \$9,000	6.00%							

City Earnings Taxes

Kansas:

Kansas law does not enable local governments to impose an earnings or income tax. However, Kansas residents who work in the city of Kansas City, MO are subject to that city's earnings tax.

Missouri:

Missouri state law enables the cities of Kansas City and St. Louis to impose an earnings tax. The city of Kansas City, Missouri imposes this tax in the amount of 1% of gross earnings (salaries, wages, and commissions) of individuals living or working in the city.

Corporate Income Tax

Both Kansas and Missouri impose income taxes on the net income of corporations. The marginal taxes rates for each state are as follows:

State	Income Subject To Tax	Marginal Rate
Kansas	First \$50,000	4.00%
	Over \$50,000	7.35%
Missouri	All	6.25%

Overview

Kansas:

Numerous state adjustments are made to federal taxable income to arrive at Kansas corporate taxable income. As with the individual income tax, Kansas does not allow corporations to deduct federal income taxes from state liability. Apportionment of income to Kansas for corporations with multi-state operations is calculated with a three-factor formula using sales, property, and payroll. Corporations whose payroll factor exceeds 200% of the average of the property and sales factors may elect to use a two-factor apportionment formula consisting of equally weighted property and sales factors.

Missouri:

Missouri allows corporations to deduct 50% of federal income tax payments from federal taxable income in calculating net taxable income as well as other adjustments. Multi-state corporations have two allocation options for calculating Missouri income and may use the one that results in the lower tax liability (Missouri is the only state which gives corporations this option). These options are a single-factor formula based on sales or a three-factor formula based on property, payroll and sales. Missouri has not adopted a statutory definition of "unitary business". However, a Missouri tax rule provides that the determination of whether the activities of a taxpayer constitute a single trade or business is established by the facts in each case.

City Earnings Taxes

Kansas:

Kansas law does not enable local governments to impose an earnings or income tax.

Missouri:

Missouri law enables the cities of Kansas City and St. Louis to impose an earnings tax. Kansas City, MO imposes a tax of 1% on the net profits of corporations earned on work done or services performed in the city. Local taxes paid are deductible while federal and state income taxes are not. Apportionment of income is based on a three-factor (property, payroll, & sales) formula.

Sales Tax Rates

Missouri and Kansas impose sales and use taxes on most sales to final users (consumers and businesses not reselling the product or using it as a component in manufacturing). The Missouri sales tax rate is reduced by 3 percentage points on the sale of groceries. Prepared foods, however, are subject to the full sales tax rate. In Kansas, groceries are subject to the full sales tax. Missouri cities also may impose a sales tax on domestic utility consumption with its rate set independently of the general sales tax rate. Domestic utilities in Kansas are subject to the general sales tax. Numerous exemptions are allowed by each state and are listed on pages 9 through 12.

The following pages provide sales tax rates as of the 3rd quarter 2006 in each municipality located within each of the seven counties. These data were obtained from the Kansas and Missouri departments of revenue.

General Sales Tax Rates
(Johnson, Miami and Wyandotte Counties)

	State Rate	County Rate	City Rate	Total Rate
Johnson County, Kansas				
Bonner Springs	5.300%	1.100%	1.500%	7.900%
De Soto	5.300%	1.100%	1.750%	8.150%
Edgerton	5.300%	1.100%	1.000%	7.400%
Fairway	5.300%	1.100%	1.000%	7.400%
Gardner	5.300%	1.100%	1.500%	7.900%
Lake Quivira	5.300%	1.100%	0.000%	6.400%
Leawood	5.300%	1.100%	1.125%	7.525%
Lenexa	5.300%	1.100%	1.125%	7.525%
Merriam	5.300%	1.100%	1.250%	7.650%
Mission	5.300%	1.100%	1.250%	7.650%
Mission Hills	5.300%	1.100%	1.000%	7.400%
Mission Woods	5.300%	1.100%	0.000%	6.400%
Olathe	5.300%	1.100%	1.125%	7.525%
Overland Park	5.300%	1.100%	1.125%	7.525%
Prairie Village	5.300%	1.100%	1.000%	7.400%
Roeland Park	5.300%	1.100%	1.250%	7.650%
Shawnee	5.300%	1.100%	1.125%	7.525%
Spring Hill	5.300%	1.100%	1.000%	7.400%
Westwood	5.300%	1.100%	1.000%	7.400%
Westwood Hills	5.300%	1.100%	1.000%	7.400%
Miami County, Kansas				
Fontana	5.300%	1.250%	0.500%	7.050%
Louisburg	5.300%	1.250%	1.000%	7.550%
Osawatomie	5.300%	1.250%	0.500%	7.050%
Paola	5.300%	1.250%	1.000%	7.550%
Spring Hill	5.300%	1.250%	1.000%	7.550%
Wyandotte County, Kansas				
Bonner Springs	5.300%	1.000%	1.500%	7.800%
Edwardsville	5.300%	1.000%	1.000%	7.300%
Kansas City, KS	5.300%	1.000%	1.250%	7.550%
Kansas City Transportation Dist.	5.300%	1.000%	1.850%	8.150%
Lake Quivira	5.300%	1.000%	0.000%	6.300%

General Sales Tax Rates
(Cass and Clay Counties)

	State Rate	County Rate	City Rate	Total Rate	Rate For Groceries	Utilities Tax
Cass County, Missouri						
Archie	4.225%	1.250%	1.250%	6.725%	3.725%	2.250%
Baldwin Park	4.225%	1.250%	0.000%	5.475%	2.475%	1.250%
Belton	4.225%	1.250%	2.500%	7.975%	4.975%	1.250%
Cleveland	4.225%	1.250%	1.000%	6.475%	3.475%	2.250%
Creighton	4.225%	1.250%	1.000%	6.475%	3.475%	2.250%
Drexel	4.225%	1.250%	1.500%	6.975%	3.975%	2.750%
East Lynne	4.225%	1.250%	1.500%	6.975%	3.975%	2.750%
Freeman	4.225%	1.250%	1.000%	6.475%	3.475%	2.250%
Garden City	4.225%	1.250%	2.000%	7.475%	4.475%	2.250%
Gunn City	4.225%	1.250%	0.000%	5.475%	2.475%	1.250%
Harrisonville	4.225%	1.250%	1.500%	6.975%	3.975%	2.250%
Kansas City	4.225%	1.250%	2.375%	7.850%	4.850%	1.250%
Lake Annette	4.225%	1.250%	0.000%	5.475%	2.475%	1.250%
Lake Winnebago	4.225%	1.250%	0.500%	5.975%	2.975%	1.250%
Lee's Summit	4.225%	1.250%	2.375%	7.850%	4.850%	2.750%
Peculiar	4.225%	1.250%	2.500%	7.975%	4.975%	2.750%
Pleasant Hill	4.225%	1.250%	2.500%	7.975%	4.975%	2.750%
Raymore	4.225%	1.250%	3.000%	8.475%	5.475%	2.250%
Strasburg	4.225%	1.250%	0.000%	5.475%	2.475%	1.250%
West Line	4.225%	1.250%	0.000%	5.475%	2.475%	1.250%
Clay County, Missouri						
Avondale	4.225%	0.875%	1.000%	6.100%	3.100%	0.000%
Birmingham	4.225%	0.875%	1.000%	6.100%	3.100%	1.000%
Claycomo	4.225%	0.875%	1.250%	6.350%	3.350%	0.000%
Excelsior Springs	4.225%	0.875%	2.500%	7.600%	4.600%	1.500%
Gladstone	4.225%	0.875%	2.250%	7.350%	4.350%	1.000%
Glenaire	4.225%	0.875%	0.000%	5.100%	2.100%	0.000%
Holt	4.225%	0.875%	2.500%	7.600%	4.600%	1.500%
Independence	4.225%	0.875%	2.250%	7.350%	4.350%	1.125%
Kansas City	4.225%	0.875%	2.375%	7.475%	4.475%	0.000%
Kearney	4.225%	0.875%	2.000%	7.100%	4.100%	1.000%
Lawson	4.225%	0.875%	1.500%	6.600%	3.600%	1.500%
Liberty	4.225%	0.875%	2.250%	7.350%	4.350%	1.000%
Missouri City	4.225%	0.875%	0.000%	5.100%	2.100%	0.000%
Mosby	4.225%	0.875%	1.000%	6.100%	3.100%	1.000%
Nashua	4.225%	0.875%	0.000%	5.100%	2.100%	0.000%
North Kansas City	4.225%	0.875%	1.500%	6.600%	3.600%	1.000%
Oaks	4.225%	0.875%	0.000%	5.100%	2.100%	0.000%
Oakview	4.225%	0.875%	2.000%	7.100%	4.100%	1.000%
Oakwood	4.225%	0.875%	0.000%	5.100%	2.100%	0.000%
Oakwood Manor	4.225%	0.875%	0.000%	5.100%	2.100%	0.000%
Oakwood Park	4.225%	0.875%	0.000%	5.100%	2.100%	0.000%
Pleasant Valley	4.225%	0.875%	3.500%	8.600%	5.600%	0.000%
Prathersville	4.225%	0.875%	0.000%	5.100%	2.100%	0.000%
Randolph	4.225%	0.875%	1.500%	6.600%	3.600%	0.000%
Smithville	4.225%	0.875%	2.000%	7.100%	4.100%	1.000%

**General Sales Tax Rates
(Jackson and Platte Counties)**

	State Rate	County Rate	City Rate	Total Rate	Rate For Groceries	Utilities Tax
Jackson County, Missouri						
Blue Springs	4.225%	0.750%	1.500%	6.475%	3.475%	1.000%
Buckner	4.225%	0.750%	1.500%	6.475%	3.475%	1.500%
Grain Valley	4.225%	0.750%	2.000%	6.975%	3.975%	1.000%
Grandview	4.225%	0.750%	2.500%	7.475%	4.475%	1.500%
Grandview/Crossing Devel. Dist.	4.225%	0.750%	3.500%	8.475%	5.475%	1.500%
Green Valley	4.225%	0.750%	0.000%	4.975%	1.975%	0.000%
Greenwood	4.225%	0.750%	2.000%	6.975%	3.975%	1.000%
Independence	4.225%	0.750%	2.250%	7.225%	4.225%	1.125%
Kansas City	4.225%	0.750%	2.375%	7.350%	4.350%	0.000%
Kansas City/3-Trails, 39th St., Westport, Martin City & Brookside Comm. Dev. Dists.	4.225%	0.750%	2.875%	7.850%	4.850%	0.000%
Kansas City/Performing Arts Dist.	4.225%	0.750%	3.375%	8.350%	5.350%	0.000%
Lake Lotawana	4.225%	0.750%	0.000%	4.975%	1.975%	0.000%
Lake Lotawana/Comm. Devel. Dist.	4.225%	0.750%	1.000%	5.975%	2.975%	0.000%
Lake Tapawingo	4.225%	0.750%	0.000%	4.975%	1.975%	0.000%
Laurel Heights	4.225%	0.750%	0.000%	4.975%	1.975%	0.000%
Lee's Summit	4.225%	0.750%	2.375%	7.350%	4.350%	1.500%
Levasy	4.225%	0.750%	1.000%	5.975%	2.975%	0.000%
Lone Jack	4.225%	0.750%	2.000%	6.975%	3.975%	1.000%
Oak Grove	4.225%	0.750%	2.500%	7.475%	4.475%	0.500%
Raytown	4.225%	0.750%	2.000%	6.975%	3.975%	1.125%
Riverbend	4.225%	0.750%	1.000%	5.975%	2.975%	0.000%
Sibley	4.225%	0.750%	0.000%	4.975%	1.975%	0.000%
Sugar Creek	4.225%	0.750%	2.000%	6.975%	3.975%	0.000%
Tarsney Lakes	4.225%	0.750%	0.000%	4.975%	1.975%	0.000%
Unity Village	4.225%	0.750%	0.000%	4.975%	1.975%	0.000%
Westport	4.225%	0.750%	0.000%	4.975%	1.975%	0.000%
Platte County, Missouri						
Camden Point	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
Dearborn	4.225%	1.375%	1.500%	7.100%	4.100%	0.000%
Edgerton	4.225%	1.375%	1.000%	6.600%	3.600%	0.000%
Farley	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
Ferrelview	4.225%	1.375%	1.000%	6.600%	3.600%	0.000%
Houston Lake	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
Iatan	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
Kansas City	4.225%	1.375%	2.375%	7.975%	4.975%	0.000%
Kansas City/KCI Comm. Devel. Dist.	4.225%	1.375%	3.375%	8.975%	5.975%	0.000%
Lake Waukomis	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
New Market	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
Northmoor	4.225%	1.375%	1.500%	7.100%	4.100%	1.000%
Parkville	4.225%	1.375%	1.500%	7.100%	4.100%	1.000%
Platte City	4.225%	1.375%	2.375%	7.975%	4.975%	0.000%
Platte Woods	4.225%	1.375%	1.500%	7.100%	4.100%	0.000%
Ridgely	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
Riverside	4.225%	1.375%	1.000%	6.600%	3.600%	1.000%
Tracy	4.225%	1.375%	1.000%	6.600%	3.600%	0.000%
Waldron	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
Weatherby Lake	4.225%	1.375%	0.000%	5.600%	2.600%	0.000%
Weston	4.225%	1.375%	1.875%	7.475%	4.475%	0.000%

Sales Tax Exemptions

The following is a listing of the transactions that are exempt from sales tax in Kansas and Missouri.

Kansas Sales Tax Exemptions:

- Advertising services
- Agricultural aids
- Agricultural use of utilities
- Aquatic plants and animals
- Aircraft
- Armed Forces
- Broadcast services
- Charitable organizations
- Component parts
- Construction materials used in an enterprise zone
- Containers not returned
- Contractors for exempt organizations
- Drill bits used in the production of oil and natural gas
- Drugs
- Educational materials purchased by nonprofit public health organizations
- Educational organizations
- Enterprise zones
- Explosives used in the production of oil and natural gas
- Farm machinery and equipment
- Fertilizers
- Food stamp purchases
- Government transactions
- Habitat for Humanity
- Historical society
- Hospitals
- Ingredients
- Insecticides
- Insulin
- Interstate commerce
- Items consumed in production
- Items purchased for resale
- Items subject to excise tax
- Korean War memorial
- Labor services to reconstruct, remodel, repair or replace a residence
- Livestock
- Lottery tickets
- Meals for the homebound elderly
- Meals served to employees

Kansas Sales Tax Exemptions (continued):

Medical supplies
Mental health centers
Mobile homes
Motion picture exhibitors
Newspapers--Paper and ink
Noncommercial use of fuel
Nonprofit food distribution program
Nonprofit museum purchases
Nonprofit youth development organizations
Nonprofit zoos
Nonresident purchasers
Occasional sales
Orthopedic appliances
Packaging not returned
Parent-Teacher organizations
Personal services
Political subdivisions
Prescription drugs
Professional services
Property consumed in production
Prosthetic appliances
Public broadcasting stations
Railroad rolling stock repairs
Religious organizations
Resales
Schools
Seeds
Textbook rentals
Vehicles sold to nonresidents
Veteran organizations, certain
Volunteer fire departments

Missouri Sales Tax Exemptions:

Admission charges to places operated by political subdivisions
Admission, fund-raising events
Advertising
Aircraft and aircraft parts
Animals for feeding or breeding purposes
Bingo supplies
Charitable organization purchases
Coins and currency
Computer-assisted photo compositions
Computer printout, computer output on microfiche
Computer software, custom
Construction materials sold to certain exempt entities
Diesel fuel for farm machinery
Diplomats
Dues and membership fees
Economic poisons
Electrical energy used in manufacturing, mining, and steelmaking
Farm machinery
Federal government purchases
Feed, livestock, and poultry
Feed additives
Fertilizer
Film rentals
Financial institutions
Food stamp purchases
Food sold to exempt organizations
Fuel to dry crops
Fuel used in manufacturing gas, steam, electricity, or in furnishing water
Funeral services
Grain
Hearing aids
Home heating oil
Initiation fees, fraternal organizations
Initiation fees, military posts
Insulin
Isolated or occasional sales
Interstate commerce
Laundry and dry cleaning
Limestone
Liquidation sales
Lodging for 30 consecutive days
Manufacturing materials that become component parts
Machinery, manufacturing, and mining
Machinery, pumping

Missouri Sales Tax Exemptions (continued):

Manufactured homes
Materials and parts for common carrier transportation equipment
Meals served by private club to members
Military nonappropriated fund activities
Motor fuel
Motor vehicles and trailers used by common carriers
New residents' household effects
Newsprint
Nonprofit civic, social, service, or fraternal organizations
Packaging purchased by food service establishment
Pay telephone receipts
Pollution control equipment
Prescription drugs
Professional or personal services
Prosthetic devices
Public carriers exempt under federal law
Railroad rolling stock
Religious organization purchases
Resales
Room and board furnished by educational institution
Schools, private
Schools, public
Seed
Senior citizen handicraft sales
State and local government purchases
State senator or representative
Ticket sales by certain nonprofit and scientific associations
Utilities for domestic use

Transient Guest & Restaurant Tax Rates

Several cities on both sides of the state line levy a transient guest tax on hotel/motel room rentals. Revenue from this source is commonly dedicated toward the funding of a convention and visitors bureau and/or other economic development functions in the city. The city of Kansas City, Missouri also levies a tax in the amount of 2% on sales made by restaurants located in the city. In both Kansas and Missouri, transient guest taxes and restaurant taxes are charged in addition to general sales taxes.

The table below lists transient guest and restaurant tax rates for area municipalities. Data for cities in Kansas were obtained from the Kansas Department of Revenue while rates for cities in Missouri were obtained by CERI through a telephone survey of city clerks.

Transient Guest/Restaurant Tax Rates

	Transient Guest Tax	Restaurant Tax
Johnson County, KS		
Bonner Springs	4.0%	N.A.
De Soto	4.0%	N.A.
Gardner	6.0%	N.A.
Lenexa	6.0%	N.A.
Merriam	6.0%	N.A.
Olathe	6.0%	N.A.
Overland Park	6.0%	N.A.
Shawnee	5.0%	N.A.
Miami County, KS		
Osawatomie	2.0%	N.A.
Paola	5.0%	N.A.
Wyandotte County, KS		
Bonner Springs	4.0%	N.A.
Kansas City	6.0%	N.A.
Cass County, MO		
Kansas City	7.5%	2.0%
Lee's Summit	5.0%	N.A.
Clay County, MO		
Kansas City	7.5%	2.0%
Jackson County, MO		
Blue Springs	6.5%	N.A.
Grain Valley	2.5%	N.A.
Independence	6.5%	N.A.
Kansas City	7.5%	2.0%
Lee's Summit	5.0%	N.A.
Platte County, MO		
Kansas City	7.5%	2.0%

Municipal Utility Franchise Tax Rates

Most municipalities in the metropolitan area levy some sort of utilities franchise fee. These fees are usually specified in an ordinance, contract, or agreement between an individual utility and the city and are typically levied as a percentage of gross revenues derived within the city. However, some franchise agreements specify that the utility pay a set monthly, quarterly or annual fee to the city while others specify a fee per customer, per mile of cable, pipe, etc. While municipal franchise taxes are a tax on the utility, those that are levied as a percentage of sales are typically passed on directly to the consumer by the utility and are included in customer billings by the utility. However, franchise fees that take the form of a set periodic payment from the utility to the city are not passed directly onto the utilities' customers.

The following pages present the franchise fee rates for cable television, telephone, electric and gas service as provided by each area municipality in a telephone survey conducted by CERL. The table indicates "flat fee" in cases where the city charges the utility a set fee that is not passed directly to the customer as a percentage of sale. In instances where the city could not or did not provide information, a notation of "NR" for Not Reported is provided.

Municipal Franchise Fee Rates
(Johnson, Miami and Wyandotte Counties)

	Cable	Telephone	Electricity	Gas
Johnson County, KS				
Bonner Springs	5.0%	6.24%	Westar: 5.0% KCP&L: 3.0%	3.0%
De Soto	5.0%	5.0%	5.0%	5.0%
Edgerton	3.0%	5.0%	5.0%	5.0%
Fairway	5.0%	\$2.00/Mo/Line	5.0%	5.0%
Gardner	5.0%	5.0%	5.0%	3.0%
Leawood	5.0%	5.0%	5.0%	5.0%
Lenexa	5.0%	5.0%	5.0%	5.0%
Merriam	5.0%	5.0%	5.0%	5.0%
Mission	5.0%	5.0%	5.0%	5.0%
Mission Hills	3.0%	3.0%	5.0%	5.0%
Olathe	5.0%	5.0%	5.0%	5.0%
Overland Park	5.0%	3.0%	3.0%	2.5%
Prairie Village	5.0%	5.0%	5.0%	5.0%
Roeland Park	5.0%	\$1.20/mo. per res. line \$2.00/mo. per comm. line	5.0%	5.0%
Shawnee	5.0%	5.0%	5% (Com. & Ind.)	Western Resources: 5% (Com. & Ind.) KGS OneOK: 3% (Com. & Ind.)
Spring Hill	3.0%	5.0%	KCP&L: 5.0% Westar: 3.0%	3.0%
Westwood	3.0%	SWB/AT&T: 0.12%	0.5%	0.5%
Miami County, KS				
Louisburg	5.0%	5.0%	5.0%	0.0%
Osawatomie	4.0%	5.0%	0.0%	3.0%
Paola	5.0%	9% per access line	5.0%	5.0%
Spring Hill	3.0%	5.0%	KCP&L: 5.0% Westar: 3.0%	3.0%
Wyandotte County, KS				
Bonner Springs	5.0%	6.24%	Westar: 5.0% KCP&L: 3.0%	3.0%
Edwardsville	5.0%	3.0%	5.0%	3.0%
Kansas City	5.0%	5.0%	7.9%	5.0% (Res. & Comm.) 3.0% (Industrial)

Source: CERI Survey

**Municipal Franchise Fee Rates
(Cass and Clay Counties)**

	Cable	Telephone	Electricity	Gas
Cass County, MO				
Belton	5.0%	2.626%	7.0%	7.0%
Drexel	3.0%	0.0%	5.0%	5.0%
Garden City	0.0%	3.0%	5.0%	5.2632%
Harrisonville	3.0%	3.7%	8.0%	5.0%
Kansas City	5.0%	5.2%	6% Res - 10% Com	6% Res - 10% Com
Lake Winnebago	5.0%	2.4%	5.0%	5.0%
Lee's Summit	5.0%	5.2%	7.0%	7.0%
Peculiar	3.0%	2.435%	5.0%	5.0%
Pleasant Hill	3.0%	4.0%	8.5%	5.0%
Raymore	5.0%	3.5%	7.0%	7.0%
Clay County, MO				
Claycomo	5.0%	0.0%	5.0%	5.0%
Excelsior Springs	5.0%	3.3%	5.8%	6.383%
Gladstone	5.0%	3.49%	7.0%	7.0%
Kansas City	5.0%	5.2%	6% Res - 10% Com	6% Res - 10% Com
Kearney	3.0%	1.2%	5.0%	5.0%
Liberty	5.0%	2.9%	6.0%	5.0%
North Kansas City	3.0%	2.7%	5.0%	5.0%
Pleasant Valley	3.0%	2.0%	5.0%	5.0%
Smithville	5.0%	1.3%	5.0%	5.0%

Source: CERI Survey

Municipal Franchise Fee Rates
(Jackson and Platte Counties)

	Cable	Telephone	Electricity	Gas
Jackson County, MO				
Blue Springs	3.0%	2.722%	5.0%	5.0%
Buckner	5.0%	3.6%	7.0%	5.0%
Grain Valley	5.0%	2.3%	5.0%	5.0%
Grandview	3.0%	3.54%	7.0%	7.0%
Greenwood	5.0%	0.0%	5.0%	5.0%
Independence	3.0%	8.2%	9.08%	9.08%
Kansas City	5.0%	5.2%	6% Res - 10% Com	6% Res - 10% Com
Lake Lotawana	5.0%	10.1%	5.0%	5.0%
Lee's Summit	5.0%	5.2%	7.0%	7.0%
Oak Grove	5.0%	2.14%	5.0%	5.0%
Raytown	5.0%	3.2%	8.0%	8.0%
Sugar Creek	3.0%	5.9%	10.0%	10.0%
Platte County, MO				
Kansas City	5.0%	5.2%	6% Res - 10% Com	6% Res - 10% Com
Parkville	5.0%	2.1%	5.0%	5.0%
Platte City	5.0%	2.7%	5.0%	5.0%
Riverside	5.0%	4.9%	5.0%	5.0%
Weatherby Lake	3.0%	5.0%	10.0%	10.0%
Weston	5.0%	2.3%	5.0%	5.0%

Source: CERI Survey

Property Taxes: Overview

In both Kansas and Missouri, state law allows cities, counties, the state, and various other public entities to levy property taxes. The rate of tax is set annually by the individual taxing jurisdictions against the assessed valuation of taxable real and tangible personal property. The assessment ratio, or the percentage of a property’s fair market value which is subject to tax, is set by statute in each state and varies by property class. The table below presents the assessment ratios for Kansas and Missouri.

Kansas Assessment Ratios:

<u>Real Property</u>	
Residential / Multi-family	11.5%
Commercial & Industrial	25.0%
Agricultural	30.0%
Vacant Lots	12.0%
Non-Profit	12.0%
Public Utility (except railroad)	33.0%
All Other Real Property	30.0%

<u>Personal Property</u>	
Motor Vehicles	30.0%
Machinery & Equipment	25.0%
Mobile Homes	11.5%
Mineral Leaseholds	30.0%
Oil Leaseholds, 5 barrels or less	25.0%
Public Utility (except railroad)	33.0%
All Other Personal Property	30.0%

Missouri Assessment Ratios:

<u>Real Property</u>	
Residential	19.0%
Commercial & Industrial	32.0%
Agricultural	12.0%
<u>Personal Property</u>	
All Personal Property	33 1/3%
(except certain specified classes which are assessed at various other rates)	

The tables on the following pages present the property tax rates levied by each taxing jurisdiction by county in the seven county area as reported by the County Clerk’s office in each county. Property tax rates in Kansas are expressed in dollars of tax per \$1,000 of assessed valuation and are commonly referred to as “mill” levies. Missouri expresses property tax rates in terms of dollars of tax per \$100 dollars of assessed valuation. For uniformity and ease of comparison with rates in Kansas, property tax rates in this report for Missouri have been expressed in dollars per \$1,000. The calculation of property tax for most jurisdictions using the tax rates in this report is as follows:

$$\text{Property Tax} = [(\text{Market Value} \times \text{Assessment Ratio}) / 1,000] \times \text{Tax Rate}$$

However, residential property in Kansas receives an exemption on the first \$20,000 of market value as it applies to the 20 mill statewide portion of each school district’s levy.

Assessed Property Valuations

The following three tables present the assessed property valuations by major property classification for each county. The tables present 2004 and 2005 data illustrating the relative share of valuations by property class, the changes in valuations from 1998 to 2005, and per capita valuations respectively.

**Assessed Property Values: 2004
(By Property Classification)**

	<u>Residential Real Property</u>	<u>Commercial Real Property</u>	<u>Personal Property</u>	<u>Utility Property, Real & Personal</u>	<u>Agricultural And Other Real Property</u>	<u>Total</u>
Johnson County, KS	\$4,023,458,624	\$1,910,634,758	\$504,092,012	\$276,184,790	\$88,843,841	\$6,803,214,025
Percent of Total	59.1%	28.1%	7.4%	4.1%	1.3%	100.0%
Miami County, KS	\$181,175,968	\$26,000,335	\$18,360,101	\$46,198,167	\$22,803,448	\$294,538,019
Percent of Total	61.5%	8.8%	6.2%	15.7%	7.7%	100.0%
Wyandotte County, KS	\$452,916,818	\$307,611,486	\$200,638,030	\$64,463,803	\$18,101,093	\$1,043,731,230
Percent of Total	43.4%	29.5%	19.2%	6.2%	1.7%	100.0%
Cass County, MO	\$647,172,963	\$109,589,460	\$223,329,653	\$60,840,815	\$17,696,010	\$1,058,628,901
Percent of Total	61.1%	10.4%	21.1%	5.7%	1.7%	100.0%
Clay County, MO	\$1,659,169,530	\$602,510,940	\$796,787,690	\$98,621,357	\$10,768,660	\$3,167,858,177
Percent of Total	52.4%	19.0%	25.2%	3.1%	0.3%	100.0%
Jackson County, MO	\$4,305,389,563	\$2,025,076,005	\$1,775,015,452	\$231,658,828	\$11,284,960	\$8,348,424,808
Percent of Total	51.6%	24.3%	21.3%	2.8%	0.1%	100.0%
Platte County, MO	\$733,766,248	\$316,540,778	\$303,656,515	\$88,940,222	\$12,555,752	\$1,455,459,515
Percent of Total	50.4%	21.7%	20.9%	6.1%	0.9%	100.0%

**Assessed Property Values: 2005
(By Property Classification)**

	<u>Residential Real Property</u>	<u>Commercial Real Property</u>	<u>Personal Property</u>	<u>Utility Property, Real & Personal</u>	<u>Agricultural And Other Real Property</u>	<u>Total</u>
Johnson County, KS	\$4,306,695,433	\$2,023,715,832	\$522,165,861	\$229,797,418	\$96,116,497	\$7,178,491,041
Percent of Total	60.0%	28.2%	7.3%	3.2%	1.3%	100.0%
Miami County, KS	\$196,264,654	\$29,355,904	\$17,778,000	\$47,796,196	\$22,545,397	\$313,740,151
Percent of Total	62.6%	9.4%	5.7%	15.2%	7.2%	100.0%
Wyandotte County, KS	\$488,469,892	\$338,647,997	\$202,434,635	\$62,065,428	\$21,699,984	\$1,113,317,936
Percent of Total	43.9%	30.4%	18.2%	5.6%	1.9%	100.0%
Cass County, MO	\$723,255,022	\$117,444,454	\$220,250,317	\$56,815,754	\$18,235,892	\$1,136,001,439
Percent of Total	63.7%	10.3%	19.4%	5.0%	1.6%	100.0%
Clay County, MO	\$1,852,953,785	\$640,152,030	\$852,729,263	\$98,670,249	\$10,295,780	\$3,454,801,107
Percent of Total	53.6%	18.5%	24.7%	2.9%	0.3%	100.0%
Jackson County, MO	\$4,999,149,306	\$2,089,130,187	\$1,778,565,868	\$228,825,022	\$11,526,692	\$9,107,197,075
Percent of Total	54.9%	22.9%	19.5%	2.5%	0.1%	100.0%
Platte County, MO	\$803,202,957	\$351,293,674	\$318,161,754	\$99,164,175	\$12,573,041	\$1,584,395,601
Percent of Total	50.7%	22.2%	20.1%	6.3%	0.8%	100.0%

Sources: Kansas Department of Revenue & State Tax Commission of Missouri

**Change in Assessed Property Values: 1998 to 2005
(Johnson and Miami Counties)**

	Residential Real Property	Commercial Real Property	Personal Property	Utility Property Real & Personal	Agri. & Other Real Property	Total
Johnson County, KS						
1998 Assessed Value	\$2,309,346,492	\$1,273,800,394	\$429,937,111	\$198,314,802	\$82,985,146	\$4,294,383,945
1999 Assessed Value	\$2,575,773,212	\$1,479,143,872	\$482,949,346	\$228,535,116	\$83,047,855	\$4,849,449,401
2000 Assessed Value	\$2,969,289,632	\$1,584,309,211	\$571,747,331	\$259,366,373	\$97,998,767	\$5,482,711,314
2001 Assessed Value	\$3,290,288,852	\$1,723,378,099	\$570,831,033	\$266,934,541	\$99,633,894	\$5,951,066,419
2002 Assessed Value	\$3,536,612,855	\$1,741,736,025	\$543,329,346	\$248,460,112	\$99,707,269	\$6,169,844,607
2003 Assessed Value	\$3,788,107,523	\$1,807,513,463	\$526,605,820	\$262,899,814	\$96,166,351	\$6,481,292,971
2004 Assessed Value	\$4,023,458,624	\$1,910,634,758	\$504,092,012	\$276,184,790	\$88,843,841	\$6,803,214,025
2005 Assessed Value	\$4,306,695,433	\$2,023,715,832	\$522,165,861	\$229,797,418	\$96,116,497	\$7,178,491,041
Change in Valuation 98-99	\$266,426,720	\$205,343,478	\$53,012,235	\$30,220,314	\$62,709	\$555,065,456
Change in Valuation 99-00	\$393,516,420	\$105,165,339	\$88,797,985	\$30,831,257	\$14,950,912	\$633,261,913
Change in Valuation 00-01	\$320,999,220	\$139,068,888	-\$916,298	\$7,568,168	\$1,635,127	\$468,355,105
Change in Valuation 01-02	\$246,324,003	\$18,357,926	-\$27,501,687	-\$18,474,429	\$73,375	\$218,778,188
Change in Valuation 02-03	\$251,494,668	\$65,777,438	-\$16,723,526	\$14,439,702	-\$3,540,918	\$311,448,364
Change in Valuation 03-04	\$235,351,101	\$103,121,295	-\$22,513,808	\$13,284,976	-\$7,322,510	\$321,921,054
Change in Valuation 04-05	\$283,236,809	\$113,081,074	\$18,073,849	-\$46,387,372	\$7,272,656	\$375,277,016
Percent Change 98-99	11.5%	16.1%	12.3%	15.2%	0.1%	12.9%
Percent Change 99-00	15.3%	7.1%	18.4%	13.5%	18.0%	13.1%
Percent Change 00-01	10.8%	8.8%	-0.2%	2.9%	1.7%	8.5%
Percent Change 01-02	7.5%	1.1%	-4.8%	-6.9%	0.1%	3.7%
Percent Change 02-03	7.1%	3.8%	-3.1%	5.8%	-3.6%	5.0%
Percent Change 03-04	6.2%	5.7%	-4.3%	5.1%	-7.6%	5.0%
Percent Change 04-05	7.0%	5.9%	3.6%	-16.8%	8.2%	5.5%
Miami County, KS						
1998 Assessed Value	\$97,649,438	\$14,866,643	\$12,955,688	\$40,724,316	\$17,034,386	\$183,230,471
1999 Assessed Value	\$108,444,929	\$16,537,008	\$13,270,646	\$42,625,349	\$17,693,324	\$198,571,256
2000 Assessed Value	\$125,762,189	\$18,679,723	\$15,296,128	\$40,930,226	\$18,111,109	\$218,779,375
2001 Assessed Value	\$139,815,761	\$19,793,974	\$15,988,247	\$39,002,797	\$20,002,508	\$234,603,287
2002 Assessed Value	\$153,060,926	\$21,135,355	\$17,264,902	\$38,919,380	\$22,064,115	\$252,444,678
2003 Assessed Value	\$165,155,983	\$23,872,305	\$17,972,240	\$43,682,983	\$21,522,026	\$272,205,537
2004 Assessed Value	\$181,175,968	\$26,000,335	\$18,360,101	\$46,198,167	\$22,803,448	\$294,538,019
2005 Assessed Value	\$196,264,654	\$29,355,904	\$17,778,000	\$47,796,196	\$22,545,397	\$313,740,151
Change in Valuation 98-99	\$10,795,491	\$1,670,365	\$314,958	\$1,901,033	\$658,938	\$15,340,785
Change in Valuation 99-00	\$17,317,260	\$2,142,715	\$2,025,482	-\$1,695,123	\$417,785	\$20,208,119
Change in Valuation 00-01	\$14,053,572	\$1,114,251	\$692,119	-\$1,927,429	\$1,891,399	\$15,823,912
Change in Valuation 01-02	\$13,245,165	\$1,341,381	\$1,276,655	-\$83,417	\$2,061,607	\$17,841,391
Change in Valuation 02-03	\$12,095,057	\$2,736,950	\$707,338	\$4,763,603	-\$542,089	\$19,760,859
Change in Valuation 03-04	\$16,019,985	\$2,128,030	\$387,861	\$2,515,184	\$1,281,422	\$22,332,482
Change in Valuation 04-05	\$15,088,686	\$3,355,569	-\$582,101	\$1,598,029	-\$258,051	\$19,202,132
Percent Change 98-99	11.1%	11.2%	2.4%	4.7%	3.9%	8.4%
Percent Change 99-00	16.0%	13.0%	15.3%	-4.0%	2.4%	10.2%
Percent Change 00-01	11.2%	6.0%	4.5%	-4.7%	10.4%	7.2%
Percent Change 01-02	9.5%	6.8%	8.0%	-0.2%	10.3%	7.6%
Percent Change 02-03	7.9%	12.9%	4.1%	12.2%	-2.5%	7.8%
Percent Change 03-04	9.7%	8.9%	2.2%	5.8%	6.0%	8.2%
Percent Change 04-05	8.3%	12.9%	-3.2%	3.5%	-1.1%	6.5%

**Change in Assessed Property Values: 1998 to 2005
(Wyandotte County)**

	Residential Real Property	Commercial Real Property	Personal Property	Utility Property Real & Personal	Agri. & Other Real Property	Total
Wyandotte County, KS						
1998 Assessed Value	\$255,987,638	\$211,249,955	\$167,083,417	\$57,399,622	\$7,769,394	\$699,490,026
1999 Assessed Value	\$265,707,655	\$215,052,679	\$201,400,120	\$59,078,047	\$5,669,777	\$746,908,278
2000 Assessed Value	\$278,626,227	\$225,389,727	\$196,431,691	\$60,332,276	\$9,057,832	\$769,837,753
2001 Assessed Value	\$314,142,139	\$234,028,594	\$197,803,018	\$60,703,594	\$9,394,491	\$816,071,836
2002 Assessed Value	\$349,375,844	\$251,980,494	\$209,481,486	\$60,956,276	\$17,422,941	\$889,217,041
2003 Assessed Value	\$418,439,514	\$286,808,978	\$212,288,466	\$60,402,920	\$17,306,122	\$995,246,000
2004 Assessed Value	\$452,916,818	\$307,611,486	\$200,638,030	\$64,463,803	\$18,101,093	\$1,043,731,230
2005 Assessed Value	\$488,469,892	\$338,647,997	\$202,434,635	\$62,065,428	\$21,699,984	\$1,113,317,936
Change in Valuation 98-99	\$9,720,017	\$3,802,724	\$34,316,703	\$1,678,425	-\$2,099,617	\$47,418,252
Change in Valuation 99-00	\$12,918,572	\$10,337,048	-\$4,968,429	\$1,254,229	\$3,388,055	\$22,929,475
Change in Valuation 00-01	\$35,515,912	\$8,638,867	\$1,371,327	\$371,318	\$336,659	\$46,234,083
Change in Valuation 01-02	\$35,233,705	\$17,951,900	\$11,678,468	\$252,682	\$8,028,450	\$73,145,205
Change in Valuation 02-03	\$69,063,670	\$34,828,484	\$2,806,980	-\$553,356	-\$116,819	\$106,028,959
Change in Valuation 03-04	\$34,477,304	\$20,802,508	-\$11,650,436	\$4,060,883	\$794,971	\$48,485,230
Change in Valuation 04-05	\$35,553,074	\$31,036,511	\$1,796,605	-\$2,398,375	\$3,598,891	\$69,586,706
Percent Change 98-99	3.8%	1.8%	20.5%	2.9%	-27.0%	6.8%
Percent Change 99-00	4.9%	4.8%	-2.5%	2.1%	59.8%	3.1%
Percent Change 00-01	12.7%	3.8%	0.7%	0.6%	3.7%	6.0%
Percent Change 01-02	11.2%	7.7%	5.9%	0.4%	85.5%	9.0%
Percent Change 02-03	19.8%	13.8%	1.3%	-0.9%	-0.7%	11.9%
Percent Change 03-04	8.2%	7.3%	-5.5%	6.7%	4.6%	4.9%
Percent Change 04-05	7.8%	10.1%	0.9%	-3.7%	19.9%	6.7%

Sources: Kansas Department of Revenue

**Change in Assessed Property Values: 1998 to 2005
(Cass and Clay Counties)**

	Residential Real Property	Commercial Real Property	Personal Property	Utility Property Real & Personal	Agri. & Other Real Property	Total
Cass County, MO						
1998 Assessed Value	\$408,216,970	\$81,481,757	\$162,333,264	\$57,132,287	\$16,688,190	\$725,852,468
1999 Assessed Value	\$446,439,590	\$104,495,212	\$171,422,198	\$65,450,651	\$16,888,840	\$804,696,491
2000 Assessed Value	\$467,007,980	\$106,276,275	\$189,806,243	\$64,847,513	\$16,956,930	\$844,894,941
2001 Assessed Value	\$536,816,990	\$112,714,384	\$198,723,789	\$66,549,099	\$17,558,340	\$932,362,602
2002 Assessed Value	\$552,939,895	\$116,240,911	\$201,645,416	\$60,270,642	\$17,411,085	\$948,507,949
2003 Assessed Value	\$620,912,137	\$148,316,648	\$213,135,072	\$59,214,382	\$17,720,690	\$1,059,298,929
2004 Assessed Value	\$647,172,963	\$109,589,460	\$223,329,653	\$60,840,815	\$17,696,010	\$1,058,628,901
2005 Assessed Value	\$723,255,022	\$117,444,454	\$220,250,317	\$56,815,754	\$18,235,892	\$1,136,001,439
Change in Valuation 98-99	\$38,222,620	\$23,013,455	\$9,088,934	\$8,318,364	\$200,650	\$78,844,023
Change in Valuation 99-00	\$20,568,390	\$1,781,063	\$18,384,045	-\$603,138	\$68,090	\$40,198,450
Change in Valuation 00-01	\$69,809,010	\$6,438,109	\$8,917,546	\$1,701,586	\$601,410	\$87,467,661
Change in Valuation 01-02	\$16,122,905	\$3,526,527	\$2,921,627	-\$6,278,457	-\$147,255	\$16,145,347
Change in Valuation 02-03	\$67,972,242	\$32,075,737	\$11,489,656	-\$1,056,260	\$309,605	\$110,790,980
Change in Valuation 03-04	\$26,260,826	-\$38,727,188	\$10,194,581	\$1,626,433	-\$24,680	-\$670,028
Change in Valuation 04-05	\$76,082,059	\$7,854,994	-\$3,079,336	-\$4,025,061	\$539,882	\$77,372,538
Percent Change 98-99	9.4%	28.2%	5.6%	14.6%	1.2%	10.9%
Percent Change 99-00	4.6%	1.7%	10.7%	-0.9%	0.4%	5.0%
Percent Change 00-01	4.6%	1.7%	10.7%	-0.9%	0.4%	5.0%
Percent Change 01-02	3.0%	3.1%	1.5%	-9.4%	-0.8%	1.7%
Percent Change 02-03	12.3%	27.6%	5.7%	-1.8%	1.8%	11.7%
Percent Change 03-04	4.2%	-26.1%	4.8%	2.7%	-0.1%	-0.1%
Percent Change 04-05	11.8%	7.2%	-1.4%	-6.6%	3.1%	7.3%
Clay County, MO						
1998 Assessed Value	\$961,239,450	\$408,832,232	\$631,780,765	\$82,583,216	\$9,972,760	\$2,094,408,423
1999 Assessed Value	\$1,136,980,250	\$447,820,820	\$665,795,577	\$89,089,548	\$10,152,630	\$2,349,838,825
2000 Assessed Value	\$1,198,173,848	\$465,712,350	\$703,382,772	\$86,441,533	\$10,287,690	\$2,463,998,193
2001 Assessed Value	\$1,336,997,540	\$531,890,350	\$742,633,841	\$86,626,220	\$10,471,280	\$2,708,619,231
2002 Assessed Value	\$1,381,380,924	\$556,729,880	\$747,883,577	\$86,696,453	\$10,292,920	\$2,782,983,754
2003 Assessed Value	\$1,581,206,402	\$587,500,010	\$766,584,903	\$89,231,558	\$10,453,720	\$3,034,976,593
2004 Assessed Value	\$1,659,169,530	\$602,510,940	\$796,787,690	\$98,621,357	\$10,768,660	\$3,167,858,177
2005 Assessed Value	\$1,852,953,785	\$640,152,030	\$852,729,263	\$98,670,249	\$10,295,780	\$3,454,801,107
Change in Valuation 98-99	\$175,740,800	\$38,988,588	\$34,014,812	\$6,506,332	\$179,870	\$255,430,402
Change in Valuation 99-00	\$61,193,598	\$17,891,530	\$37,587,195	-\$2,648,015	\$135,060	\$114,159,368
Change in Valuation 00-01	\$138,823,692	\$66,178,000	\$39,251,069	\$184,687	\$183,590	\$244,621,038
Change in Valuation 01-02	\$44,383,384	\$24,839,530	\$5,249,736	\$70,233	-\$178,360	\$74,364,523
Change in Valuation 02-03	\$199,825,478	\$30,770,130	\$18,701,326	\$2,535,105	\$160,800	\$251,992,839
Change in Valuation 03-04	\$77,963,128	\$15,010,930	\$30,202,787	\$9,389,799	\$314,940	\$132,881,584
Change in Valuation 04-05	\$193,784,255	\$37,641,090	\$55,941,573	\$48,892	-\$472,880	\$286,942,930
Percent Change 98-99	18.3%	9.5%	5.4%	7.9%	1.8%	12.2%
Percent Change 99-00	5.4%	4.0%	5.6%	-3.0%	1.3%	4.9%
Percent Change 00-01	5.4%	4.0%	5.6%	-3.0%	1.3%	4.9%
Percent Change 01-02	3.3%	4.7%	0.7%	0.1%	-1.7%	2.7%
Percent Change 02-03	14.5%	5.5%	2.5%	2.9%	1.6%	9.1%
Percent Change 03-04	4.9%	2.6%	3.9%	10.5%	3.0%	4.4%
Percent Change 04-05	11.7%	6.2%	7.0%	0.0%	-4.4%	9.1%

Sources: State Tax Commission of Missouri

**Change in Assessed Property Values: 1998 to 2005
(Jackson and Platte Counties)**

	Residential Real Property	Commercial Real Property	Personal Property	Utility Property Real & Personal	Agri. & Other Real Property	Total
Jackson County, MO						
1998 Assessed Value	\$2,873,653,750	\$1,484,117,500	\$1,745,454,400	\$199,285,437	\$10,847,290	\$6,313,358,377
1999 Assessed Value	\$3,227,383,800	\$1,508,513,190	\$1,825,191,860	\$221,229,235	\$10,891,530	\$6,793,209,615
2000 Assessed Value	\$3,293,344,803	\$1,557,871,870	\$1,931,890,421	\$214,749,360	\$10,878,871	\$7,008,735,325
2001 Assessed Value	\$3,535,641,031	\$1,640,665,759	\$1,914,219,592	\$213,479,499	\$11,165,780	\$7,315,171,661
2002 Assessed Value	\$3,625,913,002	\$1,640,918,736	\$1,890,428,312	\$215,654,228	\$11,113,409	\$7,384,027,687
2003 Assessed Value	\$4,190,427,695	\$1,969,567,599	\$1,791,196,765	\$217,369,699	\$11,226,715	\$8,179,788,473
2004 Assessed Value	\$4,305,389,563	\$2,025,076,005	\$1,775,015,452	\$231,658,828	\$11,284,960	\$8,348,424,808
2005 Assessed Value	\$4,999,149,306	\$2,089,130,187	\$1,778,565,868	\$228,825,022	\$11,526,692	\$9,107,197,075
Change in Valuation 98-99	\$353,730,050	\$24,395,690	\$79,737,460	\$21,943,798	\$44,240	\$479,851,238
Change in Valuation 99-00	\$65,961,003	\$49,358,680	\$106,698,561	-\$6,479,875	-\$12,659	\$215,525,710
Change in Valuation 00-01	\$242,296,228	\$82,793,889	-\$17,670,829	-\$1,269,861	\$286,909	\$306,436,336
Change in Valuation 01-02	\$90,271,971	\$252,977	-\$23,791,280	\$2,174,729	-\$52,371	\$68,856,026
Change in Valuation 02-03	\$564,514,693	\$328,648,863	-\$99,231,547	\$1,715,471	\$113,306	\$795,760,786
Change in Valuation 03-04	\$114,961,868	\$55,508,406	-\$16,181,313	\$14,289,129	\$58,245	\$168,636,335
Change in Valuation 04-05	\$693,759,743	\$64,054,182	\$3,550,416	-\$2,833,806	\$241,732	\$758,772,267
Percent Change 98-99	12.3%	1.6%	4.6%	11.0%	0.4%	7.6%
Percent Change 99-00	2.0%	3.3%	5.8%	-2.9%	-0.1%	3.2%
Percent Change 00-01	12.3%	1.6%	4.6%	11.0%	0.4%	7.6%
Percent Change 01-02	2.6%	0.0%	-1.2%	1.0%	-0.5%	0.9%
Percent Change 02-03	7.4%	5.3%	-0.9%	-0.6%	2.6%	4.4%
Percent Change 03-04	2.6%	0.0%	-1.2%	1.0%	-0.5%	0.9%
Percent Change 04-05	15.6%	20.0%	-5.2%	0.8%	1.0%	10.8%
Platte County, MO						
1998 Assessed Value	\$454,137,496	\$194,525,307	\$225,515,128	\$74,561,754	\$12,840,531	\$961,580,216
1999 Assessed Value	\$448,008,572	\$269,418,019	\$241,519,679	\$79,428,064	\$12,345,929	\$1,090,720,263
2000 Assessed Value	\$519,949,829	\$275,495,654	\$266,875,396	\$82,467,302	\$12,264,735	\$1,157,052,916
2001 Assessed Value	\$580,106,047	\$284,080,474	\$268,561,730	\$98,020,980	\$12,406,609	\$1,243,175,840
2002 Assessed Value	\$617,912,092	\$290,630,202	\$280,135,039	\$87,877,595	\$12,461,357	\$1,289,016,285
2003 Assessed Value	\$698,911,750	\$309,750,218	\$280,678,867	\$83,457,294	\$12,510,633	\$1,385,308,762
2004 Assessed Value	\$733,766,248	\$316,540,778	\$303,656,515	\$88,940,222	\$12,555,752	\$1,455,459,515
2005 Assessed Value	\$803,202,957	\$351,293,674	\$318,161,754	\$99,164,175	\$12,573,041	\$1,584,395,601
Change in Valuation 98-99	-\$6,128,924	\$74,892,712	\$16,004,551	\$4,866,310	-\$494,602	\$129,140,047
Change in Valuation 99-00	\$71,941,257	\$6,077,635	\$25,355,717	\$3,039,238	-\$81,194	\$66,332,653
Change in Valuation 00-01	\$60,156,218	\$8,584,820	\$1,686,334	\$15,553,678	\$141,874	\$86,122,924
Change in Valuation 01-02	\$37,806,045	\$6,549,728	\$11,573,309	-\$10,143,385	\$54,748	\$45,840,445
Change in Valuation 02-03	\$80,999,658	\$19,120,016	\$543,828	-\$4,420,301	\$49,276	\$96,292,477
Change in Valuation 03-04	\$34,854,498	\$6,790,560	\$22,977,648	\$5,482,928	\$45,119	\$70,150,753
Change in Valuation 04-05	\$69,436,709	\$34,752,896	\$14,505,239	\$10,223,953	\$17,289	\$128,936,086
Percent Change 98-99	-1.3%	38.5%	7.1%	6.5%	-3.9%	13.4%
Percent Change 99-00	16.1%	2.3%	10.5%	3.8%	-0.7%	6.1%
Percent Change 00-01	-1.3%	38.5%	7.1%	6.5%	-3.9%	13.4%
Percent Change 01-02	6.5%	2.3%	4.3%	-10.3%	0.4%	3.7%
Percent Change 02-03	13.1%	6.6%	0.2%	-5.0%	0.4%	7.5%
Percent Change 03-04	5.0%	2.2%	8.2%	6.6%	0.4%	5.1%
Percent Change 04-05	9.5%	11.0%	4.8%	11.5%	0.1%	8.9%

Sources: State Tax Commission of Missouri

**Per Capita Assessed Valuation
(Johnson and Miami Counties)**

	Per Capita Assessed Valuation						
	Population	Residential Real Prop.	Commercial Real Prop.	Personal Property	Utility Property, Real & Personal	Ag. & Other Real Prop.	Total
Johnson County, KS							
1998	432,723	\$5,337	\$2,944	\$994	\$458	\$192	\$9,924
1999	443,434	\$5,809	\$3,336	\$1,089	\$515	\$187	\$10,936
2000	454,582	\$6,532	\$3,485	\$1,258	\$571	\$216	\$12,061
2001	463,901	\$7,093	\$3,715	\$1,231	\$575	\$215	\$12,828
2002	475,939	\$7,431	\$3,660	\$1,142	\$522	\$209	\$12,964
2003	486,852	\$7,781	\$3,713	\$1,082	\$540	\$198	\$13,313
2004	496,892	\$8,097	\$3,845	\$1,014	\$556	\$179	\$13,692
2005	506,562	\$8,502	\$3,995	\$1,031	\$454	\$190	\$14,171
Change 98 - 99	10,711	\$472	\$392	\$96	\$57	-\$4	\$1,012
Change 99 - 00	11,148	\$723	\$150	\$169	\$55	\$28	\$1,125
Change 00 - 01	9,319	\$561	\$230	-\$27	\$5	-\$1	\$767
Change 01 - 02	12,038	\$338	-\$55	-\$89	-\$53	-\$5	\$135
Change 02 - 03	10,913	\$350	\$53	-\$60	\$18	-\$12	\$349
Change 03 - 04	10,040	\$316	\$133	-\$67	\$16	-\$19	\$379
Change 04 - 05	9,670	\$405	\$150	\$16	-\$102	\$11	\$479
% Change 98 - 99	2.5%	8.8%	13.3%	9.6%	12.5%	-2.3%	10.2%
% Change 99 - 00	2.5%	12.5%	4.5%	15.5%	10.7%	15.1%	10.3%
% Change 00 - 01	2.1%	8.6%	6.6%	-2.2%	0.9%	-0.4%	6.4%
% Change 01 - 02	2.6%	4.8%	-1.5%	-7.2%	-9.3%	-2.5%	1.1%
% Change 02 - 03	2.3%	4.7%	1.5%	-5.3%	3.4%	-5.7%	2.7%
% Change 03 - 04	2.1%	4.1%	3.6%	-6.2%	2.9%	-9.5%	2.8%
% Change 04 - 05	1.9%	5.0%	3.9%	1.6%	-18.4%	6.1%	3.5%
Miami County, KS							
1998	27,121	\$3,601	\$548	\$478	\$1,502	\$628	\$6,756
1999	27,875	\$3,890	\$593	\$476	\$1,529	\$635	\$7,124
2000	28,501	\$4,413	\$655	\$537	\$1,436	\$635	\$7,676
2001	28,705	\$4,871	\$690	\$557	\$1,359	\$697	\$8,173
2002	28,934	\$5,290	\$730	\$597	\$1,345	\$763	\$8,725
2003	29,231	\$5,650	\$817	\$615	\$1,494	\$736	\$9,312
2004	29,811	\$6,077	\$872	\$616	\$1,550	\$765	\$9,880
2005	30,496	\$6,436	\$963	\$583	\$1,567	\$739	\$10,288
Change 98 - 99	754	290	45	-2	28	7	368
Change 99 - 00	626	522	62	61	-93	1	553
Change 00 - 01	204	458	34	20	-77	61	497
Change 01 - 02	229	419	41	40	-14	66	552
Change 02 - 03	297	360	86	18	149	-26	587
Change 03 - 04	580	427	55	1	55	29	568
Change 04 - 05	685	358	90	-33	18	-26	408
% Change 98 - 99	2.8%	8.1%	8.2%	-0.3%	1.8%	1.1%	5.4%
% Change 99 - 00	2.2%	13.4%	10.5%	12.7%	-6.1%	0.1%	7.8%
% Change 00 - 01	0.7%	10.4%	5.2%	3.8%	-5.4%	9.7%	6.5%
% Change 01 - 02	0.8%	8.6%	5.9%	7.1%	-1.0%	9.4%	6.8%
% Change 02 - 03	1.0%	6.8%	11.8%	3.0%	11.1%	-3.4%	6.7%
% Change 03 - 04	2.0%	7.6%	6.8%	0.2%	3.7%	3.9%	6.1%
% Change 04 - 05	2.3%	5.9%	10.4%	-5.3%	1.1%	-3.4%	4.1%

Sources: Kansas Department of Revenue and U.S. Census Bureau

**Per Capita Assessed Valuation
(Wyandotte County)**

	Per Capita Assessed Valuation						Total
	Population	Residential Real Prop.	Commercial Real Prop.	Personal Property	Utility Property, Real & Personal	Ag. & Other Real Prop.	
Wyandotte County, KS							
1998	158,228	\$1,618	\$1,335	\$1,056	\$363	\$49	\$4,421
1999	157,980	\$1,682	\$1,361	\$1,275	\$374	\$36	\$4,728
2000	157,844	\$1,765	\$1,428	\$1,244	\$382	\$57	\$4,877
2001	158,439	\$1,983	\$1,477	\$1,248	\$383	\$59	\$5,151
2002	157,659	\$2,216	\$1,598	\$1,329	\$387	\$111	\$5,640
2003	156,953	\$2,666	\$1,827	\$1,353	\$385	\$110	\$6,341
2004	155,981	\$2,904	\$1,972	\$1,286	\$413	\$116	\$6,691
2005	155,750	\$3,136	\$2,174	\$1,300	\$398	\$139	\$7,148
Change 98 - 99	-248	64	26	219	11	-13	307
Change 99 - 00	-136	83	67	-30	8	21	149
Change 00 - 01	595	218	49	4	1	2	273
Change 01 - 02	-780	233	121	80	3	51	489
Change 02 - 03	-706	450	229	24	-2	0	701
Change 03 - 04	-972	238	145	-66	28	6	350
Change 04 - 05	-231	233	202	13	-15	23	457
% Change 98 - 99	-0.2%	4.0%	2.0%	20.7%	3.1%	-26.9%	6.9%
% Change 99 - 00	-0.1%	5.0%	4.9%	-2.4%	2.2%	59.9%	3.2%
% Change 00 - 01	0.4%	12.3%	3.4%	0.3%	0.2%	3.3%	5.6%
% Change 01 - 02	-0.5%	11.8%	8.2%	6.4%	0.9%	86.4%	9.5%
% Change 02 - 03	-0.4%	20.3%	14.3%	1.8%	-0.5%	-0.2%	12.4%
% Change 03 - 04	-0.6%	8.9%	7.9%	-4.9%	7.4%	5.2%	5.5%
% Change 04 - 05	-0.1%	8.0%	10.3%	1.0%	-3.6%	20.1%	6.8%

Sources: Kansas Department of Revenue and U.S. Census Bureau

**Per Capita Assessed Valuation
(Cass and Clay Counties)**

	Per Capita Assessed Valuation						
	Population	Residential Real Prop.	Commercial Real Prop.	Personal Property	Utility Property, Real & Personal	Ag. & Other Real Prop.	Total
Cass County, MO							
1998	78,534	\$5,198	\$1,038	\$2,067	\$727	\$212	\$9,243
1999	80,750	\$5,529	\$1,294	\$2,123	\$811	\$209	\$9,965
2000	82,637	\$5,651	\$1,286	\$2,297	\$785	\$205	\$10,224
2001	84,755	\$6,334	\$1,330	\$2,345	\$785	\$207	\$11,001
2002	87,131	\$6,346	\$1,334	\$2,314	\$692	\$200	\$10,886
2003	88,882	\$6,986	\$1,669	\$2,398	\$666	\$199	\$11,918
2004	91,809	\$7,049	\$1,194	\$2,433	\$663	\$193	\$11,531
2005	94,232	\$7,675	\$1,246	\$2,337	\$603	\$194	\$12,055
Change 98 - 99	2,216	\$331	\$257	\$56	\$83	-\$3	\$723
Change 99 - 00	1,887	\$123	-\$8	\$174	-\$26	-\$4	\$259
Change 00 - 01	2,118	\$682	\$44	\$48	\$0	\$2	\$777
Change 01 - 02	2,376	\$12	\$4	-\$30	-\$93	-\$7	-\$115
Change 02 - 03	1,751	\$640	\$335	\$84	-\$26	\$0	\$1,032
Change 03 - 04	2,927	\$63	-\$475	\$35	-\$4	-\$7	-\$387
Change 04 - 05	2,423	\$626	\$53	-\$95	-\$60	\$1	\$525
% Change 98 - 99	2.8%	6.4%	24.7%	2.7%	11.4%	-1.6%	7.8%
% Change 99 - 00	2.3%	2.2%	-0.6%	8.2%	-3.2%	-1.9%	2.6%
% Change 00 - 01	2.6%	12.1%	3.4%	2.1%	0.1%	1.0%	7.6%
% Change 01 - 02	2.8%	0.2%	0.3%	-1.3%	-11.9%	-3.5%	-1.0%
% Change 02 - 03	2.0%	10.1%	25.1%	3.6%	-3.7%	-0.2%	9.5%
% Change 03 - 04	3.3%	0.9%	-28.5%	1.4%	-0.5%	-3.3%	-3.2%
% Change 04 - 05	2.6%	8.9%	4.4%	-3.9%	-9.0%	0.4%	4.5%
Clay County, MO							
1998	178,064	\$5,398	\$2,296	\$3,548	\$464	\$56	\$11,762
1999	181,984	\$6,248	\$2,461	\$3,659	\$490	\$56	\$12,912
2000	184,811	\$6,483	\$2,520	\$3,806	\$468	\$56	\$13,333
2001	188,126	\$7,107	\$2,827	\$3,948	\$460	\$56	\$14,398
2002	191,269	\$7,222	\$2,911	\$3,910	\$453	\$54	\$14,550
2003	194,303	\$8,138	\$3,024	\$3,945	\$459	\$54	\$15,620
2004	197,725	\$8,391	\$3,047	\$4,030	\$499	\$54	\$16,022
2005	202,078	\$9,169	\$3,168	\$4,220	\$488	\$51	\$17,096
Change 98 - 99	3,920	\$849	\$165	\$110	\$26	\$0	\$1,150
Change 99 - 00	2,827	\$236	\$59	\$147	-\$22	\$0	\$420
Change 00 - 01	3,315	\$624	\$307	\$142	-\$7	\$0	\$1,065
Change 01 - 02	3,143	\$115	\$83	-\$37	-\$7	-\$2	\$152
Change 02 - 03	3,034	\$916	\$113	\$35	\$6	\$0	\$1,070
Change 03 - 04	3,422	\$253	\$24	\$84	\$40	\$1	\$402
Change 04 - 05	4,353	\$778	\$121	\$190	-\$11	-\$4	\$1,075
% Change 98 - 99	2.2%	15.7%	7.2%	3.1%	5.6%	-0.4%	9.8%
% Change 99 - 00	1.6%	3.8%	2.4%	4.0%	-4.5%	-0.2%	3.3%
% Change 00 - 01	1.8%	9.6%	12.2%	3.7%	-1.6%	0.0%	8.0%
% Change 01 - 02	1.7%	1.6%	3.0%	-0.9%	-1.6%	-3.3%	1.1%
% Change 02 - 03	1.6%	12.7%	3.9%	0.9%	1.3%	0.0%	7.4%
% Change 03 - 04	1.8%	3.1%	0.8%	2.1%	8.6%	1.2%	2.6%
% Change 04 - 05	2.2%	9.3%	4.0%	4.7%	-2.1%	-6.5%	6.7%

**Per Capita Assessed Valuation
(Jackson and Platte Counties)**

	Per Capita Assessed Valuation						Total
	Population	Residential Real Prop.	Commercial Real Prop.	Personal Property	Utility Property, Real & Personal	Ag. & Other Real Prop.	
Jackson County, MO							
1998	654,606	\$4,390	\$2,267	\$2,666	\$304	\$17	\$9,645
1999	654,073	\$4,934	\$2,306	\$2,791	\$338	\$17	\$10,386
2000	655,642	\$5,023	\$2,376	\$2,947	\$328	\$17	\$10,690
2001	658,228	\$5,371	\$2,493	\$2,908	\$324	\$17	\$11,113
2002	660,931	\$5,486	\$2,483	\$2,860	\$326	\$17	\$11,172
2003	661,774	\$6,332	\$2,976	\$2,707	\$328	\$17	\$12,360
2004	662,185	\$6,502	\$3,058	\$2,681	\$350	\$17	\$12,607
2005	662,959	\$7,541	\$3,151	\$2,683	\$345	\$17	\$13,737
Change 98 - 99	-533	\$544	\$39	\$124	\$34	\$0	\$741
Change 99 - 00	1,569	\$89	\$70	\$156	-\$11	\$0	\$304
Change 00 - 01	2,586	\$348	\$116	-\$38	-\$3	\$0	\$424
Change 01 - 02	2,703	\$115	-\$10	-\$48	\$2	\$0	\$59
Change 02 - 03	843	\$846	\$493	-\$154	\$2	\$0	\$1,188
Change 03 - 04	411	\$170	\$82	-\$26	\$21	\$0	\$247
Change 04 - 05	774	\$1,039	\$93	\$2	-\$5	\$0	\$1,130
% Change 98 - 99	-0.1%	12.4%	1.7%	4.7%	11.1%	0.5%	7.7%
% Change 99 - 00	0.2%	1.8%	3.0%	5.6%	-3.2%	-0.4%	2.9%
% Change 00 - 01	0.4%	6.9%	4.9%	-1.3%	-1.0%	2.2%	4.0%
% Change 01 - 02	0.4%	2.1%	-0.4%	-1.6%	0.6%	-0.9%	0.5%
% Change 02 - 03	0.1%	15.4%	19.9%	-5.4%	0.7%	0.9%	10.6%
% Change 03 - 04	0.1%	2.7%	2.8%	-1.0%	6.5%	0.5%	2.0%
% Change 04 - 05	0.1%	16.0%	3.0%	0.1%	-1.3%	2.0%	9.0%
Platte County, MO							
1998	70,790	\$6,415	\$2,748	\$3,186	\$1,053	\$181	\$13,584
1999	72,555	\$6,175	\$3,713	\$3,329	\$1,095	\$170	\$15,033
2000	74,199	\$7,008	\$3,713	\$3,597	\$1,111	\$165	\$15,594
2001	75,953	\$7,638	\$3,740	\$3,536	\$1,291	\$163	\$16,368
2002	77,784	\$7,944	\$3,736	\$3,601	\$1,130	\$160	\$16,572
2003	79,381	\$8,805	\$3,902	\$3,536	\$1,051	\$158	\$17,451
2004	80,724	\$9,090	\$3,921	\$3,762	\$1,102	\$156	\$18,030
2005	82,085	\$9,785	\$4,280	\$3,876	\$1,208	\$153	\$19,302
Change 98 - 99	1,765	-\$241	\$965	\$143	\$41	-\$11	\$1,449
Change 99 - 00	1,644	\$833	\$0	\$268	\$17	-\$5	\$561
Change 00 - 01	1,754	\$630	\$27	-\$61	\$179	-\$2	\$774
Change 01 - 02	1,831	\$306	-\$4	\$66	-\$161	-\$3	\$204
Change 02 - 03	1,597	\$861	\$166	-\$66	-\$78	-\$3	\$880
Change 03 - 04	1,343	\$285	\$19	\$226	\$50	-\$2	\$579
Change 04 - 05	1,361	\$695	\$358	\$114	\$106	-\$2	\$1,272
% Change 98 - 99	2.5%	-3.7%	35.1%	4.5%	3.9%	-6.2%	10.7%
% Change 99 - 00	2.3%	13.5%	0.0%	8.1%	1.5%	-2.9%	3.7%
% Change 00 - 01	2.4%	9.0%	0.7%	-1.7%	16.1%	-1.2%	5.0%
% Change 01 - 02	2.4%	4.0%	-0.1%	1.9%	-12.5%	-1.9%	1.2%
% Change 02 - 03	2.1%	10.8%	4.4%	-1.8%	-6.9%	-1.6%	5.3%
% Change 03 - 04	1.7%	3.2%	0.5%	6.4%	4.8%	-1.3%	3.3%
% Change 04 - 05	1.7%	7.6%	9.1%	3.0%	9.6%	-1.5%	7.1%

Property Tax Rates (Levies)

The following tables present the 2004 and 2005 property tax rates levied on real and personal property by each taxing entity in the seven counties. Note that all rates are expressed in dollars of tax per \$1,000 of assessed valuation.

Johnson County, Kansas
Property Tax Levies
(Per \$1,000 Assessed Valuation)

Jurisdiction	2004 Levy	2005 Levy	% Chg.	Jurisdiction	2004 Levy	2005 Levy	% Chg.
State	\$1.500	\$1.500	0.0%	Townships:			
County	\$16.041	\$17.922	11.7%	Aubry	\$0.188	\$0.179	-4.8%
Library*	\$2.956	\$2.955	0.0%	Gardner	\$0.201	\$0.293	45.8%
Park and Recreation	\$2.367	\$2.286	-3.4%	McCamish	\$0.088	\$0.085	-3.4%
Community College	\$9.438	\$8.960	-5.1%	Oxford	\$0.028	\$0.013	-53.6%
Cities:				School Districts:			
Bonner Springs	\$33.625	\$32.568	-3.1%	Blue Valley #229	\$64.197	\$63.329	-1.4%
De Soto - City Fire	\$24.785	\$24.836	0.2%	Spring Hill #230	\$70.753	\$70.230	-0.7%
De Soto - No City Fire	\$14.929	\$16.118	8.0%	Gardner-Edgerton #231	\$73.008	\$78.016	6.9%
Edgerton	\$46.740	\$46.670	-0.1%	De Soto #232	\$72.806	\$69.115	-5.1%
Fairway	\$12.854	\$12.853	0.0%	Olathe #233	\$69.177	\$68.173	-1.5%
Gardner	\$23.994	\$24.092	0.4%	Shawnee Mission #512	\$42.655	\$49.748	16.6%
Lake Quivira	\$13.126	\$13.688	4.3%	Wellsville #289	\$61.395	\$61.179	-0.4%
Leawood	\$24.233	\$24.218	-0.1%	Eudora #491	\$65.466	\$66.538	1.6%
Lenexa	\$26.513	\$26.477	-0.1%	Fire Districts:			
Merriam	\$19.275	\$19.241	-0.2%	Jo. Co. Consolidated Fire #2	\$9.241	\$9.405	1.8%
Mission	\$9.935	\$9.962	0.3%	Johnson County Fire #1	\$8.254	\$9.080	10.0%
Mission Hills	\$22.592	\$22.170	-1.9%	Johnson County Fire #2	\$15.947	\$15.132	-5.1%
Mission Woods	\$12.934	\$12.732	-1.6%	Johnson Co. Fire #2 - Bond C	\$1.065	\$0.852	-20.0%
Olathe - City Fire	\$24.932	\$24.923	0.0%	Johnson Co. Fire #2 - Bond D	\$1.375	\$1.045	-24.0%
Olathe - No City Fire	\$23.206	\$23.241	0.2%	Johnson Co. Fire #2 - Bond E	\$1.375	\$1.045	-24.0%
Overland Park	\$9.037	\$9.037	0.0%	Jo. Co. Rural Fire #3	\$8.953	\$8.399	-6.2%
Prairie Village	\$15.843	\$15.720	-0.8%	Jo. Co. Rural Fire #3 - Bond B	\$0.000	\$1.041	NA
Roeland Park	\$21.981	\$21.719	-1.2%	Cemetery Districts:			
Shawnee	\$20.856	\$20.847	0.0%	Aubry	\$0.000	\$0.000	0.0%
Spring Hill - City Fire	\$35.581	\$32.389	-9.0%	De Soto	\$0.296	\$0.288	-2.7%
Spring Hill - No City Fire	\$26.744	\$24.402	-8.8%	Monticello	\$0.042	\$0.041	-2.4%
Westwood	\$13.090	\$16.746	27.9%	Prairie Center	\$0.764	\$0.727	-4.8%
Westwood Hills	\$17.010	\$17.010	0.0%	Drainage Districts:			
				Merriam	\$3.749	\$3.798	1.3%
				Monticello	\$11.923	\$11.901	-0.2%
				Weaver Bottoms	\$7.159	\$7.037	-1.7%

N.A. -- Not Applicable

* Does not apply in the cities of Bonner Springs or Olathe

Miami County, Kansas
Property Tax Levies
(Per \$1,000 Assessed Valuation)

Jurisdiction	2004 Levy	2005 Levy	% Chg.	Jurisdiction	2004 Levy	2005 Levy	% Chg.
State	\$1.500	\$1.500	0.0%	Townships:			
County	\$38.838	\$38.724	-0.3%	Stanton	\$0.131	\$0.250	90.8%
Library #1	\$4.067	\$4.244	4.4%	Richland	\$0.480	\$0.461	-4.0%
Northeast Kansas Library	\$1.072	\$1.130	5.4%	Marysville	\$0.464	\$0.394	-15.1%
Cities:				Ten Mile	\$0.046	\$1.117	2328.3%
Fontana	\$38.260	\$32.286	-15.6%	Wea	\$0.040	\$0.034	-15.0%
Louisburg	\$21.784	\$24.872	14.2%	Middle Creek	\$0.172	\$0.264	53.5%
Paola	\$44.393	\$44.329	-0.1%	Sugar Creek	\$0.318	\$0.358	12.6%
Spring Hill	\$35.581	\$32.389	-9.0%	Miami	\$0.596	\$0.734	23.2%
Osawatomie	\$49.910	\$49.938	0.1%	Osage	\$0.078	\$0.000	-100.0%
School Districts:				Mound	\$0.068	\$0.056	-17.6%
Blue Valley #229	\$64.197	\$63.329	-1.4%	Osawatomie	\$0.354	\$0.378	6.8%
Spring Hill #230	\$70.753	\$70.230	-0.7%	Valley	\$0.026	\$0.024	-7.7%
Gardner-Edgerton #231	\$73.008	\$78.016	6.9%	Paola	\$0.033	\$0.018	-45.5%
Wellsville #289	\$61.395	\$61.179	-0.4%	Fire Districts:			
Prairie View #362	\$39.363	\$43.150	9.6%	Fire District #1	\$1.993	\$2.208	10.8%
Osawatomie #367	\$45.084	\$49.703	10.2%	Fire District #2	\$2.741	\$2.743	0.1%
Paola #368	\$52.220	\$52.260	0.1%	Light Districts:			
Louisburg #416	\$57.069	\$57.019	-0.1%	Hillsdale	\$2.477	\$2.577	4.0%
Cemetery				Bucyrus	\$2.687	\$1.661	-38.2%
Stanton #1	\$0.365	\$0.481	31.8%	Watershed Districts:			
Mound #2	\$0.652	\$2.357	261.5%	Watershed #90 JT	\$1.721	\$1.862	8.2%
Pleasant Valley #3	\$0.414	\$0.631	52.4%				
Osage #4	\$0.253	\$1.075	324.9%				
Antioch #5	\$1.080	\$0.291	-73.1%				
Scott Valley #6	\$0.450	\$0.323	-28.2%				
Rock Creek #7	\$0.292	\$0.162	-44.5%				

Wyandotte County, Kansas
Property Tax Levies
(Per \$1,000 Assessed Valuation)

Jurisdiction	2004 Levy	2005 Levy	% Chg.
State	\$1.500	\$1.500	0.0%
County	\$32.664	\$31.279	-4.2%
Community College	\$20.423	\$20.331	-0.5%
Library	\$3.380	\$3.380	0.0%
Cities:			
Kansas City	\$43.952	\$42.742	-2.8%
Bonner Springs	\$33.625	\$32.568	-3.1%
Edwardsville	\$39.643	\$34.833	-12.1%
Lake Quivira	\$13.126	\$13.688	4.3%
School Districts:			
Bonner Springs	\$57.772	\$54.163	-6.2%
Kansas City	\$60.372	\$63.369	5.0%
Piper	\$48.872	\$52.700	7.8%
Turner	\$65.843	\$65.372	-0.7%
Special Districts:			
Wolcott Drainage	\$3.867	\$4.016	3.9%
Fairfax Drainage	\$7.624	\$8.126	6.6%
Kaw Valley Drainage	\$12.613	\$10.634	-15.7%

Cass County, Missouri
Property Tax Levies
(Per \$1,000 Assessed Valuation)

Jurisdiction	2004 Levy	2005 Levy	% Chg.	Jurisdiction	2004 Levy	2005 Levy	% Chg.
State	\$0.300	\$0.300	0.0%	School Districts:			
County	\$0.000	\$0.000	0.0%	R-1 Midway	\$47.447	\$46.576	-1.8%
Hospital Maintenance	\$1.335	\$1.335	0.0%	R-2 Raymore-Peculiar	\$50.397	\$50.397	0.0%
Sheltered Workshop	\$0.381	\$0.381	0.0%	C-3 Strasburg	\$51.097	\$48.797	-4.5%
Library	\$1.525	\$1.525	0.0%	R-3 Pleasant Hill	\$47.345	\$47.345	0.0%
Junior College	\$2.233	\$2.171	-2.8%	R-4 Drexel	\$50.352	\$50.351	0.0%
Cass County Road and Bridge	\$1.847	\$1.847	0.0%	R-5 Archie	\$41.500	\$41.500	0.0%
Mount Pleasant Special Road	\$2.000	\$1.993	-0.3%	R-7 Lee's Summit	\$60.666	\$58.902	-2.9%
Cities:				R-8 Sherwood	\$40.519	\$40.515	0.0%
Archie	\$5.997	\$5.997	0.0%	R-9 Harrisonville	\$45.100	\$49.300	9.3%
Baldwin Park	\$3.876	\$3.888	0.3%	#40 East Lynne	\$38.350	\$38.750	1.0%
Belton	\$10.103	\$10.339	2.3%	#124 Belton	\$51.944	\$51.521	-0.8%
Cleveland	\$4.816	\$4.743	-1.5%	CJ6 Lone Jack	\$47.515	\$46.878	-1.3%
Creighton	\$7.484	\$7.484	0.0%	R1K Kingsville	\$41.933	\$43.923	4.7%
Drexel	\$9.100	\$8.800	-3.3%	R3J Holden	\$36.100	\$36.100	0.0%
East Lynne	\$21.151	\$12.631	-40.3%	Fire Districts:			
Freeman	\$5.488	\$5.488	0.0%	West Peculiar Fire	\$8.976	\$8.408	-6.3%
Garden City	\$3.832	\$3.832	0.0%	South Metropolitan Fire	\$7.551	\$7.407	-1.9%
Harrisonville	\$7.451	\$7.451	0.0%	Central Cass Fire	\$2.467	\$5.067	105.4%
Kansas City**	\$13.196	\$15.055	14.1%	Garden City Fire	\$2.291	\$2.291	0.0%
Lake Annette	\$22.145	\$22.920	3.5%	Creighton Fire	\$2.373	\$2.373	0.0%
Lake Winnebago	\$15.629	\$16.028	2.6%	Western Cass Fire	\$4.563	\$4.563	0.0%
Lee's Summit	\$15.461	\$15.276	-1.2%	Dolan & West Dolan Fire	\$2.766	\$2.766	0.0%
Peculiar	\$6.992	\$7.731	10.6%	East Lynne/Gunn City Fire	\$2.981	\$2.981	0.0%
Pleasant Hill	\$7.389	\$7.389	0.0%	Northeast Cass Fire	\$1.500	\$1.500	0.0%
Raymore	\$13.068	\$13.068	0.0%	Mount Pleasant Fire	\$1.500	\$1.500	0.0%
Riverview Estates	\$5.000	\$5.000	0.0%	Ambulance Districts:			
Strasburg	\$8.431	\$8.682	3.0%	South Metropolitan Amb.	\$4.356	\$4.252	-2.4%
West Line	\$5.929	\$6.148	3.7%	Central Cass Ambulance	\$1.382	\$1.382	0.0%
				Pleasant Hill Ambulance	\$2.773	\$2.773	0.0%
				Garden City Ambulance	\$2.888	\$2.888	0.0%
				West Peculiar Ambulance	\$2.822	\$2.791	-1.1%

** Also imposes special levies on land exclusive of improvements in the amount of \$5.00 for Park Maintenance and \$2.50 for Trafficway Maintenance .

Clay County, Missouri
Property Tax Levies
(Per \$1,000 Assessed Valuation)

Jurisdiction	2004 Levy	2005 Levy	% Chg.	Jurisdiction	2004 Levy	2005 Levy	% Chg.
State	\$0.300	\$0.300	0.0%	School Districts:			
County Debt Service	\$0.000	\$0.000	0.0%	CR-3 Clinton County R-III	\$46.634	\$46.634	0.0%
Developmentally Disabled	\$1.194	\$1.191	-0.3%	Lawson R-XIV	\$42.645	\$42.587	-0.1%
Mental Health	\$0.977	\$0.974	-0.3%	Kearney R-I	\$45.908	\$45.425	-1.1%
Hospital District	\$1.265	\$1.265	0.0%	Smithville R-II	\$42.975	\$42.940	-0.1%
Northland Regional Ambulance	\$2.886	\$2.886	0.0%	40 Excelsior Springs	\$45.132	\$46.673	3.4%
Library*	\$3.289	\$3.225	-1.9%	Platte County R-III	\$44.135	\$43.840	-0.7%
Metropolitan Junior College	\$2.233	\$2.171	-2.8%	53 Liberty	\$56.400	\$56.400	0.0%
210 Highway Transportation Dist.	\$0.562	\$0.541	-3.7%	56 Missouri City	\$38.725	\$38.365	-0.9%
Cities:				74 North Kansas City	\$50.498	\$56.198	11.3%
Avondale	\$10.715	\$10.549	-1.5%	Fire Districts:			
Birmingham	\$3.000	\$2.537	-15.4%	Kearney Fire & Rescue	\$8.126	\$8.055	-0.9%
Claycomo	\$3.300	\$3.300	0.0%	Holt Fire Protection District	\$5.392	\$5.368	-0.4%
Excelsior Estates	\$0.000	\$0.000	0.0%	Lawson Fire	\$5.489	\$9.553	74.0%
Excelsior Springs	\$10.500	\$10.532	0.3%	Fishing River Fire District	\$2.749	\$2.729	-0.7%
Gladstone	\$5.391	\$9.291	72.3%	Smithville Area Fire District	\$2.784	\$2.788	0.1%
Glenaire	\$6.099	\$5.976	-2.0%				
Holt	\$4.395	\$4.313	-1.9%				
Independence	\$6.931	\$6.627	-4.4%				
Kansas City**	\$13.196	\$15.055	14.1%				
Kearney	\$6.700	\$6.400	-4.5%				
Lawson	\$14.100	\$14.100	0.0%				
Liberty	\$9.783	\$9.676	-1.1%				
Missouri City	\$9.000	\$9.000	0.0%				
Mosby	\$4.875	\$4.875	0.0%				
N. Kansas City - Personal Prop.	\$4.992	\$5.193	4.0%				
N. Kansas City - Real Property	\$8.192	\$8.393	2.5%				
Oakview	\$8.000	\$8.254	3.2%				
Oakwood	\$8.000	\$8.000	0.0%				
Oakwood Park	\$2.454	\$2.406	-2.0%				
Pleasant Valley	\$6.443	\$6.443	0.0%				
Prathersville	\$3.028	\$3.018	-0.3%				
Randolph	\$3.730	\$3.730	0.0%				
Smithville	\$0.000	\$0.000	0.0%				
Sugar Creek	\$10.685	\$10.685	0.0%				
Village of Oaks	\$7.213	\$7.066	-2.0%				

N.A. -- Not Applicable

* Does not apply in the city of North Kansas City

** Also imposes special levies on land exclusive of improvements in the amount of \$5.00 for Park Maintenance and \$2.50 for Trafficway Maintenance.

Jackson County, Missouri
Property Tax Levies
(Per \$1,000 Assessed Valuation)

Jurisdiction	2004 Levy	2005 Levy	% Chg.	Jurisdiction	2004 Levy	2005 Levy	% Chg.
State	\$0.300	\$0.300	0.0%	School Districts:			
County	\$5.700	\$5.375	-5.7%	Blue Springs R-4	\$53.893	\$53.893	0.0%
M & M Replacement Levy	\$14.370	\$14.370	0.0%	Center (58)	\$53.100	\$51.571	-2.9%
Developmentally Disabled	\$0.800	\$0.800	0.0%	Fort Osage R-1	\$49.591	\$49.591	0.0%
Jackson Co. Mental Health	\$1.278	\$1.278	0.0%	Grain Valley R-5	\$47.419	\$49.919	5.3%
Junior College	\$2.233	\$2.171	-2.8%	Grandview C-4	\$54.700	\$54.500	-0.4%
Kansas City Library	\$4.897	\$4.690	-4.2%	Hickman Mills C-1	\$51.800	\$55.400	6.9%
Mid-Continent Library	\$3.289	\$3.225	-1.9%	Independence (30)	\$51.900	\$50.841	-2.0%
Cities:				Kansas City (33)	\$49.500	\$49.500	0.0%
Blue Springs	\$7.140	\$7.027	-1.6%	Lee's Summit R-7	\$60.666	\$58.902	-2.9%
Buckner	\$5.769	\$5.457	-5.4%	Lone Jack C-6	\$47.515	\$46.878	-1.3%
Grain Valley	\$16.966	\$16.966	0.0%	Oak Grove R-6	\$42.000	\$46.000	9.5%
Grandview	\$14.550	\$14.550	0.0%	Raytown C-2	\$48.298	\$46.367	-4.0%
Greenwood	\$11.141	\$10.503	-5.7%	Fire Districts:			
Independence	\$6.931	\$6.627	-4.4%	Central Jackson Co. Fire Prot. Dist.	\$11.347	\$11.146	-1.8%
Kansas City**	\$13.196	\$15.055	14.1%	Fort Osage Fire Protection District	\$15.517	\$15.089	-2.8%
Lake Lotawana	\$3.435	\$2.300	-33.0%	Inter-City Fire Protection District	\$6.151	\$6.151	0.0%
Lake Tapawingo	\$8.048	\$13.116	63.0%	Lone Jack Community Fire District	\$8.655	\$8.493	-1.9%
Lee's Summit	\$15.461	\$15.276	-1.2%	Lotawana Fire Protection District	\$9.321	\$7.041	-24.5%
Levasy	\$7.815	\$7.815	0.0%	Prairie Twnshp. Fire Prot. Dist.	\$10.351	\$9.789	-5.4%
Lone Jack	\$14.438	\$11.103	-23.1%	Raytown Fire Protection District	\$5.581	\$5.317	-4.7%
Oak Grove	\$8.600	\$8.224	-4.4%	Sni Valley Fire Protection District	\$5.367	\$7.739	44.2%
Raytown	\$4.902	\$4.699	-4.1%	Other Special Districts:			
Riverbend	\$4.294	\$2.879	-33.0%	Water Supply District #17	\$0.561	\$0.561	0.0%
Sibley	\$5.000	\$3.774	-24.5%	Independence Square Special Benefit	\$4.226	\$4.112	-2.7%
Sugar Creek	\$10.685	\$10.685	0.0%				

** Also imposes special levies on land exclusive of improvements in the amount of \$5.00 for Park Maintenance and \$2.50 for Trafficway Maintenance .

Platte County, Missouri
Property Tax Levies
(Per \$1,000 Assessed Valuation)

Jurisdiction	2004 Levy	2005 Levy	% Chg.	Jurisdiction	2004 Levy	2005 Levy	% Chg.
State	\$0.300	\$0.300	0.0%	School Districts:			
County	\$0.400	\$0.400	0.0%	North Platte R-I	\$42.483	\$44.782	5.4%
Health Center	\$0.785	\$0.785	0.0%	West Platte R-II	\$49.560	\$49.560	0.0%
Developmentally Disabled	\$1.276	\$1.276	0.0%	Platte County R-III	\$44.135	\$43.840	-0.7%
Clay-Platte-Ray Mental Health	\$0.982	\$0.982	0.0%	Park Hill R-V	\$56.532	\$56.169	-0.6%
Mid-Continent Public Library	\$3.289	\$3.225	-1.9%	Smithville R-II	\$42.975	\$42.940	-0.1%
Senior Citizens Services Fund	\$0.491	\$0.491	0.0%	East Buchanan C-I	\$45.825	\$48.000	4.7%
M & M Replacement #	\$3.600	\$3.600	0.0%	North Kansas City #74	\$50.498	\$56.198	11.3%
Cities:				Road Districts:			
Camden Point	\$7.830	\$7.844	0.2%	Parkville Special Road Dist.	\$2.662	\$2.662	0.0%
Dearborn	\$5.539	\$5.598	1.1%	Platte City Special Road Dist.	\$2.400	\$2.500	4.2%
Edgerton	\$8.093	\$8.158	0.8%	Weston Special Road Dist.	\$6.078	\$6.103	0.4%
Farley	\$4.451	\$4.451	0.0%	Farley Special Road Dist.	\$6.295	\$6.657	5.8%
Ferrelview	\$5.830	\$5.830	0.0%	County Common Rd. Dist. #1	\$2.521	\$2.521	0.0%
Houston Lake	\$12.184	\$12.205	0.2%	Fire Protection Districts:			
Iatan	\$5.000	\$5.000	0.0%	Camden Point Fire	\$4.833	\$4.918	1.8%
Kansas City*	\$13.196	\$15.055	14.1%	Central Platte Fire	\$5.020	\$5.170	3.0%
Lake Waukomis	\$21.166	\$19.073	-9.9%	Dearborn Area Fire	\$5.500	\$5.500	0.0%
Northmoor	\$0.000	\$0.000	0.0%	Edgerton-Trimble Fire	\$5.161	\$5.161	0.0%
Parkville	\$6.559	\$6.512	-0.7%	Smithville Area Fire	\$2.784	\$2.788	0.1%
Platte City**	\$10.600	\$10.600	0.0%	Southern Platte Fire	\$10.649	\$10.637	-0.1%
Platte Woods	\$5.722	\$8.300	45.1%	Sugar Lake Fire	\$4.383	\$4.255	-2.9%
Ridgely	\$3.132	\$3.132	0.0%	Weatherby Lake Fire	\$9.100	\$11.300	24.2%
Riverside	\$0.000	\$0.000	0.0%	West Platte Fire	\$7.492	\$7.590	1.3%
Tracy	\$21.741	\$11.955	-45.0%	Other Special Districts:			
Weatherby Lake	\$16.654	\$14.645	-12.1%	Drainage Ditch District #1	\$0.945	\$0.965	2.1%
Weston	\$8.016	\$8.047	0.4%	Metropolitan Junior College	\$2.233	\$2.171	-2.8%
				Northland Regional Ambulance	\$2.886	\$2.886	0.0%
				Tri-County Ambulance	\$2.700	\$2.700	0.0%

Commercial Real Property Only

* Does not include \$7.50 special assessment on Land only.

** Applies to Real property only.

Property Tax on a \$250,000 Residence

The following tables present the total tax for 2004 and 2005 on a residence with a fair market value of \$250,000 for each taxing jurisdiction in each of the area's seven counties.

Johnson County, Kansas

Tax on a \$250,000 Home

Jurisdiction	2004	2005	%	Jurisdiction	2004	2005	%
	Tax	Tax	Chg.		Tax	Tax	Chg.
State	\$43	\$43	0.0%	Townships:			
County	\$461	\$515	11.7%	Aubry	\$5	\$5	-4.8%
Library*	\$85	\$85	0.0%	Gardner	\$6	\$8	45.8%
Park and Recreation	\$68	\$66	-3.4%	McCamish	\$3	\$2	-3.4%
Community College	\$271	\$258	-5.1%	Oxford	\$1	\$0	-53.6%
Cities:				School Districts:			
Bonner Springs	\$967	\$936	-3.1%	Blue Valley #229	\$1,800	\$1,775	-1.4%
De Soto - City Fire	\$713	\$714	0.2%	Spring Hill #230	\$1,988	\$1,973	-0.8%
De Soto - No City Fire	\$429	\$463	8.0%	Gardner-Edgerton #231	\$2,053	\$2,197	7.0%
Edgerton	\$1,344	\$1,342	-0.1%	De Soto #232	\$2,047	\$1,941	-5.2%
Fairway	\$370	\$370	0.0%	Olathe #233	\$1,943	\$1,914	-1.5%
Gardner	\$690	\$693	0.4%	Shawnee Mission #512	\$1,180	\$1,384	17.3%
Lake Quivira	\$377	\$394	4.3%	Wellsville #289	\$1,719	\$1,713	-0.4%
Leawood	\$697	\$696	-0.1%	Eudora #491	\$1,836	\$1,867	1.7%
Lenexa	\$762	\$761	-0.1%	Fire Districts:			
Merriam	\$554	\$553	-0.2%	Jo. Co. Consolidated Fire #2	\$266	\$270	1.8%
Mission	\$286	\$286	0.3%	Johnson County Fire #1	\$237	\$261	10.0%
Mission Hills	\$650	\$637	-1.9%	Johnson County Fire #2	\$458	\$435	-5.1%
Mission Woods	\$372	\$366	-1.6%	Johnson Co. Fire #2 - Bond C	\$31	\$24	-20.0%
Olathe - City Fire	\$717	\$717	0.0%	Johnson Co. Fire #2 - Bond D	\$40	\$30	-24.0%
Olathe - No City Fire	\$667	\$668	0.2%	Johnson Co. Fire #2 - Bond E	\$40	\$30	-24.0%
Overland Park	\$260	\$260	0.0%	Jo. Co. Rural Fire #3	\$257	\$241	-6.2%
Prairie Village	\$455	\$452	-0.8%	Jo. Co. Rural Fire #3 - Bond A	\$0	\$30	N.A.
Roeland Park	\$632	\$624	-1.2%	Cemetery Districts:			
Shawnee	\$600	\$599	0.0%	Aubry	\$0	\$0	0.0%
Spring Hill - City Fire	\$1,023	\$931	-9.0%	De Soto	\$9	\$8	-2.7%
Spring Hill - No City Fire	\$769	\$702	-8.8%	Monticello	\$1	\$1	-2.4%
Westwood	\$376	\$481	27.9%	Prairie Center	\$22	\$21	-4.8%
Westwood Hills	\$489	\$489	0.0%	Drainage Districts:			
				Merriam	\$108	\$109	1.3%
				Monticello	\$343	\$342	-0.2%
				Weaver Bottoms	\$206	\$202	-1.7%

N.A. -- Not Applicable

* Does not apply in the cities of Bonner Springs or Olathe

Note: Residential property in Kansas receives a \$20,000 exemption off of market value as it applies to the 20 mill statewide school levy.

Miami County, Kansas

Tax on a \$250,000 Home

Jurisdiction	2004	2005	%	Jurisdiction	2004	2005	%
	Tax	Tax	Chg.		Tax	Tax	Chg.
State	\$43	\$43	0.0%	Townships:			
County	\$1,117	\$1,113	-0.3%	Stanton	\$4	\$7	90.8%
Library #1	\$117	\$122	4.4%	Richland	\$14	\$13	-4.0%
Northeast Kansas Library	\$31	\$32	5.4%	Marysville	\$13	\$11	-15.1%
Cities:				Ten Mile	\$1	\$32	2328.3%
Fontana	\$1,100	\$928	-15.6%	Wea	\$1	\$1	-15.0%
Louisburg	\$626	\$715	14.2%	Middle Creek	\$5	\$8	53.5%
Paola	\$1,276	\$1,274	-0.1%	Sugar Creek	\$9	\$10	12.6%
Spring Hill	\$1,023	\$931	-9.0%	Miami	\$17	\$21	23.2%
Osawatomie	\$1,435	\$1,436	0.1%	Osage	\$2	\$0	-100.0%
School Districts:				Mound	\$2	\$2	-17.6%
Blue Valley #229	\$1,800	\$1,775	-1.4%	Osawatomie	\$10	\$11	6.8%
Spring Hill #230	\$1,988	\$1,973	-0.8%	Valley	\$1	\$1	-7.7%
Gardner-Edgerton #231	\$2,053	\$2,197	7.0%	Paola	\$1	\$1	-45.5%
Wellsville #289	\$1,719	\$1,713	-0.4%	Fire Districts:			
Prairie View #362	\$1,086	\$1,195	10.0%	Fire District #1	\$57	\$63	10.8%
Osawatomie #367	\$1,250	\$1,383	10.6%	Fire District #2	\$79	\$79	0.1%
Paola #368	\$1,455	\$1,456	0.1%	Light Districts:			
Louisburg #416	\$1,595	\$1,593	-0.1%	Hillsdale	\$71	\$74	4.0%
Cemetery				Bucyrus	\$77	\$48	-38.2%
Stanton #1	\$10	\$14	31.8%	Watershed Districts:			
Mound #2	\$19	\$68	261.5%	Watershed #90 JT	\$49	\$54	8.2%
Pleasant Valley #3	\$12	\$18	52.4%				
Osage #4	\$7	\$31	324.9%				
Antioch #5	\$31	\$8	-73.1%				
Scott Valley #6	\$13	\$9	-28.2%				
Rock Creek #7	\$8	\$5	-44.5%				

Wyandotte County, Kansas

Tax on a \$250,000 Home

Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$43	\$43	0.0%
County	\$939	\$899	-4.2%
Community College	\$587	\$585	-0.5%
Library	\$97	\$97	0.0%
Cities:			
Kansas City	\$1,264	\$1,229	-2.8%
Bonner Springs	\$967	\$936	-3.1%
Edwardsville	\$1,140	\$1,001	-12.1%
Lake Quivira	\$377	\$394	4.3%
School Districts:			
Bonner Springs	\$1,615	\$1,511	-6.4%
Kansas City	\$1,690	\$1,776	5.1%
Piper	\$1,359	\$1,469	8.1%
Turner	\$1,847	\$1,833	-0.7%
Special Districts:			
Wolcott Drainage	\$111	\$115	3.9%
Fairfax Drainage	\$219	\$234	6.6%
Kaw Valley Drainage	\$363	\$306	-15.7%

Note: Residential property in Kansas receives a \$20,000 exemption off of market value as it applies to the 20 mill statewide school levy.

Cass County, Missouri

Tax on a \$250,000 Home

Jurisdiction	2004 Tax	2005 Tax	% Chg.	Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$14	\$14	0.0%	School Districts:			
County	\$0	\$0	0.0%	R-1 Midway	\$2,254	\$2,212	-1.8%
Hospital Maintenance	\$63	\$63	0.0%	R-2 Raymore-Peculiar	\$2,394	\$2,394	0.0%
Sheltered Workshop	\$18	\$18	0.0%	C-3 Strasburg	\$2,427	\$2,318	-4.5%
Library	\$72	\$72	0.0%	R-3 Pleasant Hill	\$2,249	\$2,249	0.0%
Junior College	\$106	\$103	-2.8%	R-4 Drexel	\$2,392	\$2,392	0.0%
Cass County Road and Bridge	\$88	\$88	0.0%	R-5 Archie	\$1,971	\$1,971	0.0%
Mount Pleasant Special Road	\$95	\$95	-0.3%	R-7 Lee's Summit	\$2,882	\$2,798	-2.9%
Cities:				R-8 Sherwood	\$1,925	\$1,924	0.0%
Archie	\$285	\$285	0.0%	R-9 Harrisonville	\$2,142	\$2,342	9.3%
Baldwin Park	\$184	\$185	0.3%	#40 East Lynne	\$1,822	\$1,841	1.0%
Belton	\$480	\$491	2.3%	#124 Belton	\$2,467	\$2,447	-0.8%
Cleveland	\$229	\$225	-1.5%	CJ6 Lone Jack	\$2,257	\$2,227	-1.3%
Creighton	\$355	\$355	0.0%	R1K Kingsville	\$1,992	\$2,086	4.7%
Drexel	\$432	\$418	-3.3%	R3J Holden	\$1,715	\$1,715	0.0%
East Lynne	\$1,005	\$600	-40.3%	Fire Districts:			
Freeman	\$261	\$261	0.0%	West Peculiar Fire	\$426	\$399	-6.3%
Garden City	\$182	\$182	0.0%	South Metropolitan Fire	\$359	\$352	-1.9%
Harrisonville	\$354	\$354	0.0%	Central Cass Fire	\$117	\$241	105.4%
Kansas City**	\$627	\$715	14.1%	Garden City Fire	\$109	\$109	0.0%
Lake Annette	\$1,052	\$1,089	3.5%	Creighton Fire	\$113	\$113	0.0%
Lake Winnebago	\$742	\$761	2.6%	Western Cass Fire	\$217	\$217	0.0%
Lee's Summit	\$734	\$726	-1.2%	Dolan & West Dolan Fire	\$131	\$131	0.0%
Peculiar	\$332	\$367	10.6%	East Lynne/Gunn City Fire	\$142	\$142	0.0%
Pleasant Hill	\$351	\$351	0.0%	Northeast Cass Fire	\$71	\$71	0.0%
Raymore	\$621	\$621	0.0%	Mount Pleasant Fire	\$71	\$71	0.0%
Riverview Estates	\$238	\$238	0.0%	Ambulance Districts:			
Strasburg	\$400	\$412	3.0%	South Metropolitan Amb.	\$207	\$202	-2.4%
West Line	\$282	\$292	3.7%	Central Cass Ambulance	\$66	\$66	0.0%
				Pleasant Hill Ambulance	\$132	\$132	0.0%
				Garden City Ambulance	\$137	\$137	0.0%
				West Peculiar Ambulance	\$134	\$133	-1.1%

** Additional levies of \$5.00/\$1,000 assessed valuation for park maintenance and \$2.50/\$1,000 assessed valuation for trafficway maintenance also apply on the value of land exclusive of improvements.

Clay County, Missouri

Tax on a \$250,000 Home

Jurisdiction	2004 Tax	2005 Tax	% Chg.	Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$14	\$14	0.0%	School Districts:			
County Debt Service	\$0	\$0	0.0%	CR-3 Clinton County R-III	\$2,215	\$2,215	0.0%
Developmentally Disabled	\$57	\$57	-0.3%	Lawson R-XIV	\$2,026	\$2,023	-0.1%
Mental Health	\$46	\$46	-0.3%	Kearney R	\$2,181	\$2,158	-1.1%
Hospital District	\$60	\$60	0.0%	Smithville R-1	\$2,041	\$2,040	-0.1%
Northland Regional Ambulance	\$137	\$137	0.0%	40 Excelsior Springs	\$2,144	\$2,217	3.4%
Library*	\$156	\$153	-1.9%	PR-3 Platte County R-III	\$2,096	\$2,082	-0.7%
Metropolitan Junior College	\$106	\$103	-2.8%	53 Liberty	\$2,679	\$2,679	0.0%
210 Highway Transportation Dist.	\$27	\$26	-3.7%	56 Missouri City	\$1,839	\$1,822	-0.9%
Cities:				74 North Kansas City	\$2,399	\$2,669	11.3%
Avondale	\$509	\$501	-1.5%	Fire Districts:			
Birmingham	\$143	\$121	-15.4%	Kearney Fire & Rescue	\$386	\$383	-0.9%
Claycomo	\$157	\$157	0.0%	Holt Fire Protection District	\$256	\$255	-0.4%
Excelsior Estates	\$0	\$0	0.0%	Lawson Fire	\$261	\$454	74.0%
Excelsior Springs	\$499	\$500	0.3%	Fishing River Fire District	\$131	\$130	-0.7%
Gladstone	\$256	\$441	72.3%	Smithville Area Fire District	\$132	\$132	0.1%
Glenaire	\$290	\$284	-2.0%				
Holt	\$209	\$205	-1.9%				
Independence	\$329	\$315	-4.4%				
Kansas City**	\$627	\$715	14.1%				
Kearney	\$318	\$304	-4.5%				
Lawson	\$670	\$670	0.0%				
Liberty	\$465	\$460	-1.1%				
Missouri City	\$428	\$428	0.0%				
Mosby	\$232	\$232	0.0%				
N. Kansas City - Personal Prop.	\$237	\$247	4.0%				
N. Kansas City - Real Prop.	\$389	\$399	2.5%				
Oakview	\$380	\$392	3.2%				
Oakwood	\$380	\$380	0.0%				
Oakwood Park	\$117	\$114	-2.0%				
Pleasant Valley	\$306	\$306	0.0%				
Prathersville	\$144	\$143	-0.3%				
Randolph	\$177	\$177	0.0%				
Smithville	\$0	\$0	0.0%				
Sugar Creek	\$508	\$508	0.0%				
Village of Oaks	\$343	\$336	-2.0%				

N.A. -- Not Applicable

* Does not apply in the city of North Kansas City

** Additional levies of \$5.00/\$1,000 assessed valuation for park maintenance and \$2.50/\$1,000 assessed valuation for trafficway maintenance also apply on the value of land exclusive of improvements.

Jackson County, Missouri

Tax on a \$250,000 Home

Jurisdiction	2004 Tax	2005 Tax	% Chg.	Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$14	\$14	0.0%	School Districts:			
County	\$271	\$255	-5.7%	Blue Springs R-4	\$2,560	\$2,560	0.0%
M & M Replacement	\$683	\$683	0.0%	Center (58)	\$2,522	\$2,450	-2.9%
Developmentally Disabled	\$38	\$38	0.0%	Fort Osage R-1	\$2,356	\$2,356	0.0%
Jackson Co. Mental Health	\$61	\$61	0.0%	Grain Valley R-5	\$2,252	\$2,371	5.3%
Junior College	\$106	\$103	-2.8%	Grandview C-4	\$2,598	\$2,589	-0.4%
Kansas City Library	\$233	\$223	-4.2%	Hickman Mills C-1	\$2,461	\$2,632	6.9%
Mid-Continent Library	\$156	\$153	-1.9%	Independence (30)	\$2,465	\$2,415	-2.0%
Cities:				Kansas City (33)	\$2,351	\$2,351	0.0%
Blue Springs	\$339	\$334	-1.6%	Lee's Summit R-7	\$2,882	\$2,798	-2.9%
Buckner	\$274	\$259	-5.4%	Lone Jack C-6	\$2,257	\$2,227	-1.3%
Grain Valley	\$806	\$806	0.0%	Oak Grove R-6	\$1,995	\$2,185	9.5%
Grandview	\$691	\$691	0.0%	Raytown C-2	\$2,294	\$2,202	-4.0%
Greenwood	\$529	\$499	-5.7%	Fire Districts:			
Independence	\$329	\$315	-4.4%	Central Jackson Co. Fire Protection	\$539	\$529	-1.8%
Kansas City**	\$627	\$715	14.1%	Fort Osage Fire Protection District	\$737	\$717	-2.8%
Lake Lotawana	\$163	\$109	-33.0%	Inter-City Fire Protection District	\$292	\$292	0.0%
Lake Tapawingo	\$382	\$623	63.0%	Lone Jack Community Fire District	\$411	\$403	-1.9%
Lee's Summit	\$734	\$726	-1.2%	Lotawana Fire Protection District	\$443	\$334	-24.5%
Levasy	\$371	\$371	0.0%	Prairie Township Fire Protection	\$492	\$465	-5.4%
Lone Jack	\$686	\$527	-23.1%	Raytown Fire Protection District	\$265	\$253	-4.7%
Oak Grove	\$409	\$391	-4.4%	Sni Valley Fire Protection District	\$255	\$368	44.2%
Raytown	\$233	\$223	-4.1%	Other Special Districts:			
Riverbend	\$204	\$137	-33.0%	Water Supply District #17	\$27	\$27	0.0%
Sibley	\$238	\$179	-24.5%	Independence Square Special Benefit	\$201	\$195	-2.7%
Sugar Creek	\$508	\$508	0.0%				

** Additional levies of \$5.00/\$1,000 assessed valuation for park maintenance and \$2.50/\$1,000 assessed valuation for trafficway maintenance also apply on the value of land exclusive of improvements.

Platte County, Missouri

Tax on a \$250,000 Home

Jurisdiction	2004 Tax	2005 Tax	% Chg.	Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$14	\$14	0.0%	School Districts:			
County	\$19	\$19	0.0%	North Platte R-I	\$2,018	\$2,127	5.4%
Health Center	\$37	\$37	0.0%	West Platte R-II	\$2,354	\$2,354	0.0%
Developmentally Disabled	\$61	\$61	0.0%	Platte County R-III	\$2,096	\$2,082	-0.7%
Clay-Platte-Ray Mental Health	\$47	\$47	0.0%	Park Hill R-V	\$2,685	\$2,668	-0.6%
Mid-Continent Public Library	\$156	\$153	-1.9%	Smithville R-II	\$2,041	\$2,040	-0.1%
Senior Citizens Services Fund	\$23	\$23	0.0%	East Buchanan C-I	\$2,177	\$2,280	4.7%
M & M Replacement #	\$171	\$171	0.0%	North Kansas City #74	\$2,399	\$2,669	11.3%
Cities:				Road Districts:			
Camden Point	\$372	\$373	0.2%	Parkville Special Road Dist.	\$126	\$126	0.0%
Dearborn	\$263	\$266	1.1%	Platte City Special Road Dist.	\$114	\$119	4.2%
Edgerton	\$384	\$388	0.8%	Weston Special Road Dist.	\$289	\$290	0.4%
Farley	\$211	\$211	0.0%	Farley Special Road Dist.	\$299	\$316	5.8%
Ferrelview	\$277	\$277	0.0%	County Common Rd. Dist. #1	\$120	\$120	0.0%
Houston Lake	\$579	\$580	0.2%	Fire Protection Districts:			
Iatan	\$238	\$238	0.0%	Camden Point Fire	\$230	\$234	1.8%
Kansas City**	\$627	\$715	14.1%	Central Platte Fire	\$238	\$246	3.0%
Lake Waukomis	\$1,005	\$906	-9.9%	Dearborn Area Fire	\$261	\$261	0.0%
Northmoor	\$0	\$0	0.0%	Edgerton-Trimble Fire*	\$245	\$245	0.0%
Parkville	\$312	\$309	-0.7%	Smithville Area Fire	\$132	\$132	0.1%
Platte City	\$504	\$504	0.0%	Southern Platte Fire	\$506	\$505	-0.1%
Platte Woods	\$272	\$394	45.1%	Sugar Lake Fire	\$208	\$202	-2.9%
Ridgely	\$149	\$149	0.0%	Weatherby Lake Fire***	\$432	\$537	24.2%
Riverside	\$0	\$0	0.0%	West Platte Fire	\$356	\$361	1.3%
Tracy	\$1,033	\$568	-45.0%	Other Special Districts:			
Weatherby Lake	\$791	\$696	-12.1%	Drainage Ditch District #1	\$45	\$46	2.1%
Weston	\$381	\$382	0.4%	Metropolitan Junior College	\$106	\$103	-2.8%
				Northland Regional Ambulance	\$137	\$137	0.0%
				Tri-County Ambulance	\$128	\$128	0.0%

Commercial Real Property Only

* Does not include \$7.50 special assessment on Land only.

** Additional levies of \$5.00/\$1,000 assessed valuation for park maintenance and \$2.50/\$1,000 assessed valuation for trafficway maintenance also apply on the value of land exclusive of improvements.

Property Tax on a \$1,000,000 Commercial or Industrial Property

The following tables present the total tax for 2004 and 2005 on commercial or industrial real property with a fair market value of \$1,000,000 for each taxing jurisdiction in each of the area's seven counties.

Johnson County, Kansas

Tax on a \$1,000,000 Commercial Building

Jurisdiction	2004	2005	%	Jurisdiction	2004	2005	%
	Tax	Tax	Chg.		Tax	Tax	Chg.
State	\$375	\$375	0.0%	Townships:			
County	\$4,010	\$4,481	11.7%	Aubry	\$47	\$45	-4.8%
Library*	\$739	\$739	0.0%	Gardner	\$50	\$73	45.8%
Park and Recreation	\$592	\$572	-3.4%	McCamish	\$22	\$21	-3.4%
Community College	\$2,360	\$2,240	-5.1%	Oxford	\$7	\$3	-53.6%
Cities:				School Districts:			
Bonner Springs	\$8,406	\$8,142	-3.1%	Blue Valley #229	\$16,049	\$15,832	-1.4%
De Soto - City Fire	\$6,196	\$6,209	0.2%	Spring Hill #230	\$17,688	\$17,558	-0.7%
De Soto - No City Fire	\$3,732	\$4,030	8.0%	Gardner-Edgerton #231	\$18,252	\$19,504	6.9%
Edgerton	\$11,685	\$11,668	-0.1%	De Soto #232	\$18,202	\$17,279	-5.1%
Fairway	\$3,214	\$3,213	0.0%	Olathe #233	\$17,294	\$17,043	-1.5%
Gardner	\$5,999	\$6,023	0.4%	Shawnee Mission #512	\$10,664	\$12,437	16.6%
Lake Quivira	\$3,282	\$3,422	4.3%	Wellsville #289	\$15,349	\$15,295	-0.4%
Leawood	\$6,058	\$6,055	-0.1%	Eudora #491	\$16,367	\$16,635	1.6%
Lenexa	\$6,628	\$6,619	-0.1%	Fire Districts:			
Merriam	\$4,819	\$4,810	-0.2%	Jo. Co. Consolidated Fire #2	\$2,310	\$2,351	1.8%
Mission	\$2,484	\$2,491	0.3%	Johnson County Fire #1	\$2,064	\$2,270	10.0%
Mission Hills	\$5,648	\$5,543	-1.9%	Johnson County Fire #2	\$3,987	\$3,783	-5.1%
Mission Woods	\$3,234	\$3,183	-1.6%	Johnson Co. Fire #2 - Bond C	\$266	\$213	-20.0%
Olathe - City Fire	\$6,233	\$6,231	0.0%	Johnson Co. Fire #2 - Bond D	\$344	\$261	-24.0%
Olathe - No City Fire	\$5,802	\$5,810	0.2%	Johnson Co. Fire #2 - Bond E	\$344	\$261	-24.0%
Overland Park	\$2,259	\$2,259	0.0%	Jo. Co. Rural Fire #3	\$2,238	\$2,100	-6.2%
Prairie Village	\$3,961	\$3,930	-0.8%	Jo. Co. Rural Fire #3 - Bond A	\$0	\$260	N.A.
Roeland Park	\$5,495	\$5,430	-1.2%	Cemetery Districts:			
Shawnee	\$5,214	\$5,212	0.0%	Aubry	\$0	\$0	0.0%
Spring Hill - City Fire	\$8,895	\$8,097	-9.0%	De Soto	\$74	\$72	-2.7%
Spring Hill - No City Fire	\$6,686	\$6,101	-8.8%	Monticello	\$11	\$10	-2.4%
Westwood	\$3,273	\$4,187	27.9%	Prairie Center	\$191	\$182	-4.8%
Westwood Hills	\$4,253	\$4,253	0.0%	Drainage Districts:			
				Merriam	\$937	\$950	1.3%
				Monticello	\$2,981	\$2,975	-0.2%
				Weaver Bottoms	\$1,790	\$1,759	-1.7%

N.A. -- Not Applicable

* Does not apply in the cities of Bonner Springs or Olathe

Miami County, Kansas

Tax on a \$1,000,000 Commercial Building

Jurisdiction	2004 Tax	2005 Tax	% Chg.	Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$375	\$375	0.0%	Townships:			
County	\$9,710	\$9,681	-0.3%	Stanton	\$33	\$63	90.8%
Library #1	\$1,017	\$1,061	4.4%	Richland	\$120	\$115	-4.0%
Northeast Kansas Library	\$268	\$283	5.4%	Marysville	\$116	\$99	-15.1%
Cities:				Ten Mile	\$12	\$279	2328.3%
Fontana	\$9,565	\$8,072	-15.6%	Wea	\$10	\$9	-15.0%
Louisburg	\$5,446	\$6,218	14.2%	Middle Creek	\$43	\$66	53.5%
Paola	\$11,098	\$11,082	-0.1%	Sugar Creek	\$80	\$90	12.6%
Spring Hill	\$8,895	\$8,097	-9.0%	Miami	\$149	\$184	23.2%
Osawatomie	\$12,478	\$12,485	0.1%	Osage	\$20	\$0	-100.0%
School Districts:				Mound	\$17	\$14	-17.6%
Blue Valley #229	\$16,049	\$15,832	-1.4%	Osawatomie	\$89	\$95	6.8%
Spring Hill #230	\$17,688	\$17,558	-0.7%	Valley	\$7	\$6	-7.7%
Gardner-Edgerton #231	\$18,252	\$19,504	6.9%	Paola	\$8	\$5	-45.5%
Wellsville #289	\$15,349	\$15,295	-0.4%	Fire Districts:			
Prairie View #362	\$9,841	\$10,788	9.6%	Fire District #1	\$498	\$552	10.8%
Osawatomie #367	\$11,271	\$12,426	10.2%	Fire District #2	\$685	\$686	0.1%
Paola #368	\$13,055	\$13,065	0.1%	Light Districts:			
Louisburg #416	\$14,267	\$14,255	-0.1%	Hillsdale	\$619	\$644	4.0%
Cemetery				Bucyrus	\$672	\$415	-38.2%
Stanton #1	\$91	\$120	31.8%	Watershed Districts:			
Mound #2	\$163	\$589	261.5%	Watershed #90 JT	\$430	\$466	8.2%
Pleasant Valley #3	\$104	\$158	52.4%				
Osage #4	\$63	\$269	324.9%				
Antioch #5	\$270	\$73	-73.1%				
Scott Valley #6	\$113	\$81	-28.2%				
Rock Creek #7	\$73	\$41	-44.5%				

Wyandotte County, Kansas

Tax on a \$1,000,000 Commercial Building

Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$375	\$375	0.0%
County	\$8,166	\$7,820	-4.2%
Community College	\$5,106	\$5,083	-0.5%
Library	\$845	\$845	0.0%
Cities:			
Kansas City	\$10,988	\$10,686	-2.8%
Bonner Springs	\$8,406	\$8,142	-3.1%
Edwardsville	\$9,911	\$8,708	-12.1%
Lake Quivira	\$3,282	\$3,422	4.3%
School Districts:			
Bonner Springs	\$14,443	\$13,541	-6.2%
Kansas City	\$15,093	\$15,842	5.0%
Piper	\$12,218	\$13,175	7.8%
Turner	\$16,461	\$16,343	-0.7%
Special Districts:			
Wolcott Drainage	\$967	\$1,004	3.9%
Fairfax Drainage	\$1,906	\$2,032	6.6%
Kaw Valley Drainage	\$3,153	\$2,659	-15.7%

Cass County, Missouri

Tax on a \$1,000,000 Commercial Building

Jurisdiction	2004 Tax	2005 Tax	% Chg.	Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$96	\$96	0.0%	School Districts:			
County	\$0	\$0	0.0%	R-1 Midway	\$15,183	\$14,904	-1.8%
Hospital Maintenance	\$427	\$427	0.0%	R-2 Raymore-Peculiar	\$16,127	\$16,127	0.0%
Sheltered Workshop	\$122	\$122	0.0%	C-3 Strasburg	\$16,351	\$15,615	-4.5%
Library	\$488	\$488	0.0%	R-3 Pleasant Hill	\$15,150	\$15,150	0.0%
Junior College	\$715	\$695	-2.8%	R-4 Drexel	\$16,113	\$16,112	0.0%
Cass County Road and Bridge	\$591	\$591	0.0%	R-5 Archie	\$13,280	\$13,280	0.0%
Mount Pleasant Special Road	\$640	\$638	-0.4%	R-7 Lee's Summit	\$19,413	\$18,849	-2.9%
Cities:				R-8 Sherwood	\$12,966	\$12,965	0.0%
Archie	\$1,919	\$1,919	0.0%	R-9 Harrisonville	\$14,432	\$15,776	9.3%
Baldwin Park	\$1,240	\$1,244	0.3%	#40 East Lynne	\$12,272	\$12,400	1.0%
Belton	\$3,233	\$3,308	2.3%	#124 Belton	\$16,622	\$16,487	-0.8%
Cleveland	\$1,541	\$1,518	-1.5%	CJ6 Lone Jack	\$15,205	\$15,001	-1.3%
Creighton	\$2,395	\$2,395	0.0%	R1K Kingsville	\$13,419	\$14,055	4.7%
Drexel	\$2,912	\$2,816	-3.3%	R3J Holden	\$11,552	\$11,552	0.0%
East Lynne	\$6,768	\$4,042	-40.3%	Fire Districts:			
Freeman	\$1,756	\$1,756	0.0%	West Peculiar Fire	\$2,872	\$2,691	-6.3%
Garden City	\$1,226	\$1,226	0.0%	South Metropolitan Fire	\$2,416	\$2,370	-1.9%
Harrisonville	\$2,384	\$2,384	0.0%	Central Cass Fire	\$789	\$1,621	105.4%
Kansas City**	\$4,223	\$4,818	14.1%	Garden City Fire	\$733	\$733	0.0%
Lake Annette	\$7,086	\$7,334	3.5%	Creighton Fire	\$759	\$759	0.0%
Lake Winnebago	\$5,001	\$5,129	2.6%	Western Cass Fire	\$1,460	\$1,460	0.0%
Lee's Summit	\$4,948	\$4,888	-1.2%	Dolan & West Dolan Fire	\$885	\$885	0.0%
Peculiar	\$2,237	\$2,474	10.6%	East Lynne/Gunn City Fire	\$954	\$954	0.0%
Pleasant Hill	\$2,364	\$2,364	0.0%	Northeast Cass Fire	\$480	\$480	0.0%
Raymore	\$4,182	\$4,182	0.0%	Mount Pleasant Fire	\$480	\$480	0.0%
Riverview Estates	\$1,600	\$1,600	0.0%	Ambulance Districts:			
Strasburg	\$2,698	\$2,778	3.0%	South Metropolitan Ambulance	\$1,394	\$1,361	-2.4%
West Line	\$1,897	\$1,967	3.7%	Central Cass Ambulance	\$442	\$442	0.0%
				Pleasant Hill Ambulance	\$887	\$887	0.0%
				Garden City Ambulance	\$924	\$924	0.0%
				West Peculiar Ambulance	\$903	\$893	-1.1%

** Additional levies of \$5.00/\$1,000 assessed valuation for park maintenance and \$2.50/\$1,000 assessed valuation for trafficway maintenance also apply on the value of land exclusive of improvements.

Clay County, Missouri

Tax on a \$1,000,000 Commercial Building

Jurisdiction	2004 Tax	2005 Tax	% Chg.	Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$96	\$96	0.0%	School Districts:			
County Debt Service	\$0	\$0	0.0%	CR-3 Clinton County R-III	\$14,923	\$14,923	0.0%
Developmentally Disabled	\$382	\$381	-0.3%	Lawson R-XIV	\$13,646	\$13,628	-0.1%
Mental Health	\$313	\$312	-0.3%	Kearney R	\$14,691	\$14,536	-1.1%
Hospital District	\$405	\$405	0.0%	Smithville R-1	\$13,752	\$13,741	-0.1%
Northland Regional Ambulance	\$924	\$924	0.0%	40 Excelsior Springs	\$14,442	\$14,935	3.4%
Library*	\$1,052	\$1,032	-1.9%	PR-3 Platte County R-III	\$14,123	\$14,029	-0.7%
Metropolitan Junior College	\$715	\$695	-2.8%	53 Liberty	\$18,048	\$18,048	0.0%
210 Highway Transportation Dist.	\$180	\$173	-3.7%	56 Missouri City	\$12,392	\$12,277	-0.9%
Cities:				74 North Kansas City	\$16,159	\$17,983	11.3%
Avondale	\$3,429	\$3,376	-1.5%	Fire Districts:			
Birmingham	\$960	\$812	-15.4%	Kearney Fire & Rescue	\$2,600	\$2,578	-0.9%
Claycomo	\$1,056	\$1,056	0.0%	Holt Fire Protection District	\$1,725	\$1,718	-0.4%
Excelsior Estates	\$0	\$0	0.0%	Lawson Fire	\$1,756	\$3,057	74.0%
Excelsior Springs	\$3,360	\$3,370	0.3%	Fishing River Fire District	\$880	\$873	-0.7%
Gladstone	\$1,725	\$2,973	72.3%	Smithville Area Fire District	\$891	\$892	0.1%
Glenaire	\$1,952	\$1,912	-2.0%				
Holt	\$1,406	\$1,380	-1.9%				
Independence	\$2,218	\$2,121	-4.4%				
Kansas City**	\$4,223	\$4,818	14.1%				
Kearney	\$2,144	\$2,048	-4.5%				
Lawson	\$4,512	\$4,512	0.0%				
Liberty	\$3,131	\$3,096	-1.1%				
Missouri City	\$2,880	\$2,880	0.0%				
Mosby	\$1,560	\$1,560	0.0%				
N. Kansas City - Personal Prop.	\$1,597	\$1,662	4.0%				
N. Kansas City - Real Prop.	\$2,621	\$2,686	2.5%				
Oakview	\$2,560	\$2,641	3.2%				
Oakwood	\$2,560	\$2,560	0.0%				
Oakwood Park	\$785	\$770	-2.0%				
Pleasant Valley	\$2,062	\$2,062	0.0%				
Prathersville	\$969	\$966	-0.3%				
Randolph	\$1,194	\$1,194	0.0%				
Smithville	\$0	\$0	0.0%				
Sugar Creek	\$3,419	\$3,419	0.0%				
Village of Oaks	\$2,308	\$2,261	-2.0%				

N.A. -- Not Applicable

* Does not apply in the city of North Kansas City

** Additional levies of \$5.00/\$1,000 assessed valuation for park maintenance and \$2.50/\$1,000 assessed valuation for trafficway maintenance also apply on the value of land exclusive of improvements.

Jackson County, Missouri

Tax on a \$1,000,000 Commercial Building

Jurisdiction	2004 Tax	2005 Tax	% Chg.	Jurisdiction	2004 Tax	2005 Tax	% Chg.
State	\$96	\$96	0.0%	School Districts:			
County	\$1,824	\$1,720	-5.7%	Blue Springs R-4	\$17,246	\$17,246	0.0%
M & M Replacement	\$4,598	\$4,598	0.0%	Center (58)	\$16,992	\$16,503	-2.9%
Developmentally Disabled	\$256	\$256	0.0%	Fort Osage R-1	\$15,869	\$15,869	0.0%
Jackson Co. Mental Health	\$409	\$409	0.0%	Grain Valley R-5	\$15,174	\$15,974	5.3%
Junior College	\$715	\$695	-2.8%	Grandview C-4	\$17,504	\$17,440	-0.4%
Kansas City Library	\$1,567	\$1,501	-4.2%	Hickman Mills C-1	\$16,576	\$17,728	6.9%
Mid-Continent Library	\$1,052	\$1,032	-1.9%	Independence (30)	\$16,608	\$16,269	-2.0%
Cities:				Kansas City (33)	\$15,840	\$15,840	0.0%
Blue Springs	\$2,285	\$2,249	-1.6%	Lee's Summit R-7	\$19,413	\$18,849	-2.9%
Buckner	\$1,846	\$1,746	-5.4%	Lone Jack C-6	\$15,205	\$15,001	-1.3%
Grain Valley	\$5,429	\$5,429	0.0%	Oak Grove R-6	\$13,440	\$14,720	9.5%
Grandview	\$4,656	\$4,656	0.0%	Raytown C-2	\$15,455	\$14,837	-4.0%
Greenwood	\$3,565	\$3,361	-5.7%	Fire Districts:			
Independence	\$2,218	\$2,121	-4.4%	Central Jackson Co. Fire Protection	\$3,631	\$3,567	-1.8%
Kansas City**	\$4,223	\$4,818	14.1%	Fort Osage Fire Protection District	\$4,965	\$4,828	-2.8%
Lake Lotawana	\$1,099	\$736	-33.0%	Inter-City Fire Protection District	\$1,968	\$1,968	0.0%
Lake Tapawingo	\$2,575	\$4,197	63.0%	Lone Jack Community Fire District	\$2,770	\$2,718	-1.9%
Lee's Summit	\$4,948	\$4,888	-1.2%	Lotawana Fire Protection District	\$2,983	\$2,253	-24.5%
Levasy	\$2,501	\$2,501	0.0%	Prairie Township Fire Protection	\$3,312	\$3,132	-5.4%
Lone Jack	\$4,620	\$3,553	-23.1%	Raytown Fire Protection District	\$1,786	\$1,701	-4.7%
Oak Grove	\$2,752	\$2,632	-4.4%	Sni Valley Fire Protection District	\$1,717	\$2,476	44.2%
Raytown	\$1,569	\$1,504	-4.1%	Other Special Districts:			
Riverbend	\$1,374	\$921	-33.0%	Water Supply District #17	\$180	\$180	0.0%
Sibley	\$1,600	\$1,208	-24.5%	Independence Square Special Benefit	\$1,352	\$1,316	-2.7%
Sugar Creek	\$3,419	\$3,419	0.0%				

** Additional levies of \$5.00/\$1,000 assessed valuation for park maintenance and \$2.50/\$1,000 assessed valuation for trafficway maintenance also apply on the value of land exclusive of improvements.

Platte County, Missouri

Tax on a \$1,000,000 Commercial Building

Jurisdiction	2004 Tax	2005 Tax	%	Jurisdiction	2004 Tax	2005 Tax	%
			Chg.				Chg.
State	\$96	\$96	0.0%	School Districts:			
County	\$128	\$128	0.0%	North Platte R-I	\$13,595	\$14,330	5.4%
Health Center	\$251	\$251	0.0%	West Platte R-II	\$15,859	\$15,859	0.0%
Developmentally Disabled	\$408	\$408	0.0%	Platte County R-III	\$14,123	\$14,029	-0.7%
Clay-Platte-Ray Mental Health	\$314	\$314	0.0%	Park Hill R-V	\$18,090	\$17,974	-0.6%
Mid-Continent Public Library	\$1,052	\$1,032	-1.9%	Smithville R-II	\$13,752	\$13,741	-0.1%
Senior Citizens Services Fund	\$157	\$157	0.0%	East Buchanan C-I	\$14,664	\$15,360	4.7%
M & M Replacement #	\$1,152	\$1,152	0.0%	North Kansas City #74	\$16,159	\$17,983	11.3%
Cities:				Road Districts:			
Camden Point	\$2,506	\$2,510	0.2%	Parkville Special Road District	\$852	\$852	0.0%
Dearborn	\$1,772	\$1,791	1.1%	Platte City Special Road District	\$768	\$800	4.2%
Edgerton	\$2,590	\$2,611	0.8%	Weston Special Road District	\$1,945	\$1,953	0.4%
Farley	\$1,424	\$1,424	0.0%	Farley Special Road District	\$2,014	\$2,130	5.8%
Ferrelview	\$1,866	\$1,866	0.0%	County Common Road District #1	\$807	\$807	0.0%
Houston Lake	\$3,899	\$3,906	0.2%	Fire Protection Districts:			
Iatan	\$1,600	\$1,600	0.0%	Camden Point Fire	\$1,547	\$1,574	1.8%
Kansas City**	\$4,223	\$4,818	14.1%	Central Platte Fire	\$1,606	\$1,654	3.0%
Lake Waukomis	\$6,773	\$6,103	-9.9%	Dearborn Area Fire	\$1,760	\$1,760	0.0%
Northmoor	\$0	\$0	0.0%	Edgerton-Trimble Fire*	\$1,652	\$1,652	0.0%
Parkville	\$2,099	\$2,084	-0.7%	Smithville Area Fire	\$891	\$892	0.1%
Platte City	\$3,392	\$3,392	0.0%	Southern Platte Fire	\$3,408	\$3,404	-0.1%
Platte Woods	\$1,831	\$2,656	45.1%	Sugar Lake Fire	\$1,403	\$1,362	-2.9%
Ridgely	\$1,002	\$1,002	0.0%	Weatherby Lake Fire	\$2,912	\$3,616	24.2%
Riverside	\$0	\$0	0.0%	West Platte Fire	\$2,397	\$2,429	1.3%
Tracy	\$6,957	\$3,826	-45.0%	Other Special Districts:			
Weatherby Lake	\$5,329	\$4,686	-12.1%	Drainage Ditch District #1	\$302	\$309	2.1%
Weston	\$2,565	\$2,575	0.4%	Metropolitan Junior College District	\$715	\$695	-2.8%
				Northland Regional Ambulance District	\$924	\$924	0.0%
				Tri-County Ambulance District	\$864	\$864	0.0%

Commercial Real Property Only

* Does not include \$7.50 special assessment on Land only.

** Additional levies of \$5.00/\$1,000 assessed valuation for park maintenance and \$2.50/\$1,000 assessed valuation for trafficway maintenance also apply on the value of land exclusive of improvements.