

Townships, separate levies absorbed over time

By Kevin Bottrell

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Over the past 20 years, Sheridan County has seen steady increases in general-fund and road-and-bridge-department spending, and fewer separate levies for other items such as the airport and county fair, making for a bigger general fund.

Last year, the total property-tax levy for Sheridan County was 84.485 mills. With a valuation of \$37,331 per mill, this brought in \$3.151 million in revenue. The 2010 levy was up 79 percent since 1990. The increase was 14 percent over the rate of inflation.

Total county spending jumped from \$1.9 million to \$5.8 million over that time, up 204 percent. That increase was 84.8 percent over the rate of inflation for those years.

The levy increased more than 10 mills from the year before. At the same time, county spending increased from \$4.4 million to \$5.8 million. County valuation changed little from 2009 to 2010, just \$24 per mill. Sheridan County also got more than \$432,000 in federal stimulus money, which expired this year.

Of the 2010 county levy, 47.351 mills went to the general fund, 22.134 to road and bridge, 1.897 to the noxious weed control, .416 to the library service contract with Hoxie, 1.048 to mental retardation, 9.930 to the Sheridan County Hospital, .569 to public health, .389



Sheridan County

Tax Rate 1990 – 47.196 mills.
Tax Rate 2000 – 74.341 mills.
Tax Rate 2010 – 84.485 mills.
Up 79 per cent over 20 years.
Adjusted for inflation, 47.196 mills in 1990 would equal 77.732 mills in 2010. The levy increase is 6.754 mills, or 14 percent, over inflation.
Spending 1990 – \$1,916,634.
Spending 2000 – \$2,911,603.
Spending 2010 – \$5,834,494.
Up 204 percent over 20 years.
Adjusted for inflation, \$1,916,634 would equal \$3,156,696, an increase of 64.7 percent. The increase is \$2,677,798 over inflation, or 84.8 percent.

to mental health and .751 to elderly services.

Other levies in the county include the county library (1.065 mills) and rural fire districts.

The Oakley Fire District, in the southwest corner of the county, levies 2.512 mills. Rural Fire District No. 1 levies 4.987 mills and Rural Fire District No. 4 1.563. Only three townships, Solomon in the southwest corner, Valley in the east and Bowcreek just to the north of Valley, have dedicated tax levies. Solomon levies 4.583 mills, with a value of \$3,250 per mill. Valley levies .324 producing \$3,252 per mill. Bowcreek levies 1.171 mills with a value of \$1,196 per mill.

In 2000, the overall tax rate for the county was 74.341, not far from where it was in 2009 if you take inflation into account.

The biggest increase between 2000 and 2010 occurred in the general fund. In 2000, the general fund was 29.886 mills, while in 2010 it was 47.351. The county's valuation was also less: \$27,737 per mill. In 2000, the general fund levy brought in \$858,833. Adjusted for inflation, that's about \$1.09 million in 2010 dollars. Another levy that increased was road and bridge, which went from 20.071 in 2000 to 22.134 last year. Adjusted for differing valuation and inflation, that's an increase of about \$95,900.

The county's weed control levy actually decreased over the 10 years by about \$7,000. The hospital maintenance levy decreased by .15 mills, but due to the increase in land valuation over the past 10 years, it brings in several thousand dollars more.

In 2000, the county had a levy for bond and

interest, 7.386 mills, an item which does not appear on the 2010 levy. West Saline Township also had a tax levy of .101 mills, which is not in place today.

Going back even further to 1990, the county tax rate was 47.196 mills. However, the county valuation, at \$28,484 per mill, increased by only \$253. That levy brought in about \$1.3 million. Adjusted for inflation, that's more than \$1.6 million, a far cry from today's spending

Tax records for Sheridan County in 1990 indicate many more levies for separate items than on more recent records. The county had levies for special road (5.263 mills) and special bridge (2.106 mills).

Others include the airport (.292 mills), election (.180 mills), ambulance (.758 mills), county fair (.650 mills), employee benefits (5.965 mills), soil conservation (.208 mills), extension council (1.621 mills), historical society (.194 mills) and college out-of-district tuition (.804 mills). These levies, totaling about \$480,000 in 2010 dollars, have been eliminated or folded into the general fund.

Also in 1990, each of Sheridan County's 14 townships had a dedicated levy, ranging from .02 mills to .714.

During this 20-year period, Sheridan County has lost population, leaving fewer people to pay current taxes. The 1990 Census shows the population at 3,043, the 2000 Census 2,813 and the 2010 Census 2,435.

Sparse county sees largest property tax increase

By Pat Schiefen

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Wallace County's wealth lies in its rich history of wagon trains and expanses of crop and pasture land.

The county has an area of 914 square miles with 1,485 people. At 1.6 people per square mile, that makes it the second-least-populated county in Kansas. It's neighbor to the south, Greeley County, is the most sparsely settled.

The personal property tax rate was 28.54 mills in 1990. It increased to 53.81 mills in 2000 and then nearly doubled to 100.77 mills in 2010. That's an increase of 253.1 percent over 20 years. Adjusted for inflation, 28.54 mills in 1990 would equal 47.0 mills in 2010. Levy increase is 114.4 percent over inflation.

One reason property tax levies have risen is because the county and cities have had to bear more of the expenses of what they do, said Wallace County Clerk Jacalyn Mai. Nearly eight years ago, the state stopped giving them "revenue sharing" money to help with operations. Since then, Mai said, the costs of roads and services has risen, as has the cost of health insurance for the employees.

In 1990, the county had a tax valuation of \$24,816,966. In 2000, that dropped \$21,436,735, but by 2010 it was up to \$26,833,048.

The total expenditures for Wallace County were \$1,419,573 in 1990 and when adjusted for inflation would be \$2,337,599. In 2000

they were \$1,885,225 and when adjusted for inflation would be \$2,362,758. The expenditures for 2009 were \$2,994,992.

Deputy Appraiser JoAnna Basgall said the valuation increased in 2010 due to oil and gas drilling, a gas pipeline and new grain storage facilities in Sharon Springs. The pipeline does not have much mileage in Wallace County, however. She noted that the increased valuation has not helped enough to keep the mill levies down.

Wallace County uses the property taxes it collects to pay for roads, parks, health care, noxious weed control and salaries, among other things. The valuation of the county includes agricultural, commercial, private, mineral production and utilities, such as railroads, power and telephone firms and pipelines.

Basgall said the state sets the amount counties can collect on oil and gas production, based on actual income. Pipelines and other utilities are assessed by the state.

The property taxes on farm land depend on its use and income potential, based on a eight-year statewide average. The northern part of the county has a lot of pasture, which has the lowest tax rate.

Real estate values are set based on how much the dwelling or building would be worth on the open market. There is very little new home building in the towns of Sharon Springs, Wallace and Weskan, officials say. Commercial property is always taxed at a higher rate than residential, 25 percent of actual value compared to 11.5 percent for homes.



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Spending 1990 – \$1,419,573.
Spending 2000 – \$1,885,225.
Spending 2010 – \$2,994,992.
Up 110.1 percent over 20 years
Adjusted for inflation \$1,419,573 spent in 1990 would be \$2,337,599.37 in 2010, an increase of 64.7 percent. The increase in spending is about 28 percent over inflation.

In the last 20 years, the town of Sharon Springs has lost businesses and has fought to keep the ones it has. Beside the courthouse, it has at least two restaurants, three motels and one bed and breakfast. Wallace also has a bed

and breakfast. Sharon Springs still has its post office, school and grocery store.

On top of the property tax levy collected for the county, Sharon Springs collects 71.87 mills for city services and Wallace 40.126 mills. The townships also get some money, with their rates varying from none for Harrison to 1.325 for Weskan. Each of the three school districts, Sharon Springs, Weskan and Triplans in Winona, also gets tax money from the property tax. The schools only collect from property in their districts, so each taxpayer only pays one school district.

Wallace County has no sales tax of its own and neither do any of the cities. With no sales tax to help cover increased costs, the only other means the county has to raise money is through the property tax.

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With the increased use of anhydrous ammonia to make drugs, said Mai, farmers have become targets for theft. This has increased the need for law enforcement.

The financial future for Wallace County is uncertain, officials say. Without an effort to draw in more businesses, growth will remain flat.