



Thomas County Treasurer Donita Applebury showed off the difference in paperwork between an old county filing system and a new one implemented last year.

—Photo by Vera Sloan/Colby Free Press

Thomas County

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Thomas County property taxes have increased steadily over the years, but remain among the lowest in northwest Kansas.

According to the United States Census Bureau, from 1990 to 2000, the total amount of property taxes generated by the county increased 15 percent, and from 2000 to 2010, they increased another 14.72 percent.

You might ask how, since the value of your home or building may not have changed much. The answer is in the method used in figuring property taxes which is an equation that strongly relies on levies, mill rates, assessment values and county expenditures.

It is also important to note that while the county levy remains low, it is not the only levy that Thomas County residents have to account for when figuring property taxes, explained Thomas County Appraiser Mary Cech.

“Most importantly are the various taxing entities within the jurisdiction of the property. In Thomas County, there are three taxing authorities that every resident must account for,” said Cech. “They are the county tax rate, the levy for the state and a levy for the college. Tax payers also need to remember there is a levy for the city they live in, public school

districts, cemeteries, fire districts and other taxing authorities.”

In large part, changes in local property taxes are based on how much the governing body decides to spend on services each year, says the Homeowners Guide to Property Taxes.

A property tax levy is determined by the county’s approved annual budget and the total tax value of property in the county. The tax levy, figured from the budget, is stated in terms of mills – a mill is one one-thousandth of a dollar, or one-tenth of a cent – or dollars per thousand dollars of valuation. The budget determines how much income is needed to pay for the year’s expenses, which is the ultimate factor in figuring property taxes.

In 1990, the Thomas County tax rate, or levy, was 24.05 mills, increasing to 27.97 in 2000 and still higher in 2010 at 34.583 mills. The increase of 44 percent over 20 years was 4 percent below the rate of inflation.

Cech pointed out that, “In 2010, Thomas County received 34.583 mills but the biggest pieces of the pie went to USD #315, which received 46.336 mills, and the college.”

Unique to Thomas County, which is unlike others in the area, is the lack of levy for the hospital. It is countered with the equally unique addition of a levy for Colby Community College, which received 35.208 mills in 2010. This is something only Thomas County

As prices for farmland

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At a time when the price of farmland is going up, that same land in the northwest corner of Kansas has lost about \$52 million in tax valuation since 2004, shifting a chunk of the tax burden from farms to businesses and homes.

Thomas County’s farmland valuation in 2004 was \$17 million. In 2010, it was \$10 million, a 41.3 percent decrease. Cheyenne County saw a 50 percent decrease; Rawlins, 50.8; Decatur, 52.7; Norton, 40.8; Sherman, 46; Sheridan, 41.8; Wallace, 58.8; and Logan,

55.

However, during that same period, farmland prices were rising. A 2008 Kansas State University study found average dryland farm prices in northwest Kansas increased about 6.4 percent a year from 2002 to 2007, from about \$500 an acre to about \$680. Irrigated farmland went up 5 percent, from about \$1,100 an acre to about \$1,400. The actual sale prices vary widely. In April, a 160-acre piece of irrigated farmland near Gem sold for \$768,000 – about \$4,800 an acre.

Unlike most property, much of the valuation process for farmland is set by the state, with county appraisers responsible for applying the formulas to each tract.

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