

2005

STATE OF KANSAS

*Department of Revenue
Division of Property Valuation*



**STATISTICAL REPORT
OF
PROPERTY ASSESSMENT
and
TAXATION**

Issued March 2006

*Joan Wagon
Secretary of Revenue*

*Kathleen Sebelius
Governor*

*Mark S. Beck
Director*



K A N S A S

JOAN WAGNON, SECRETARY

KATHLEEN SEBELIUS, GOVERNOR

DEPARTMENT OF REVENUE
DIVISION OF PROPERTY VALUATION

Division of Property Valuation

March 2006

The Honorable Kathleen Sebelius, Governor
The Honorable Steve Morris, President of the Senate
The Honorable Doug Mays, Speaker of the House
Members of the 81st Legislature

Ladies and Gentlemen:

The Division of Property Valuation, Department of Revenue is pleased to submit the Statistical Report of Property Assessment and Taxation. This report provides information on the valuation, assessment, and tax of all counties statewide, taxing districts, motor carriers and public utilities.

If you have any questions about the report, please contact the division's abstract section at 785-296-2365.

STATISTICAL REPORT ORDERING INFORMATION

The 2005 Statistical Report of Property Assessment and Taxation Report is now available on the Property Valuation web site. The address is: www.ksrevenue.org/pvdstatistics.htm.

There are a limited number of reports available from previous years at a cost of \$20.00 each. Complete the information requested and mail to the Division of Property Valuation. Make checks payable to the Department of Revenue, Publication fee.



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| Year | Copies | Amount (\$20.00 ea.) |
|--------------|---------------|-----------------------------|
| 2005 | N/A | Available on web site |
| 2004 | N/A | Available on web site |
| 2003 | N/A | Available on web site |
| 2002 | N/A | Available on web site |
| 2001 | | |
| 2000 | | |
| 1999 | | |
| Total | | |

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 Division of Property Valuation
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FOREWORD

The Statistical Report of Property Assessment and Taxation is published by the State Department of Revenue, Division of Property Valuation for the purpose of reporting information that pertains to assessment and tax. The report is divided into three sections.

The first section includes the statewide statistics with comparisons of 2004-2005 of:

- all tangible valuation and tax;
- ad valorem property tax;
- in lieu of ad valorem tax;
- special assessments;
- the locally collected motor vehicle tax;
- state collected motor carriers tax;
- the mortgage registration indebtedness;
- mortgage and heritage fees; and
- valuation of state assessed railroads and public utility companies for the years 2002-2005.

The second section includes county statistics of:

- mortgage registration, instruments filed, indebtedness and fees;
- neighborhood revitalization tax rebate;
- average county levies by rural, urban and total;
- motor vehicle valuation and tax pursuant to K.S.A. Chapter 79 Article 51;
- recreational vehicles tax pursuant to K.S.A. 79-5118;
- excise tax on rental or lease of certain motor vehicles pursuant to K.S.A. 79-5117;
- 16/20M tagged vehicles value, tax pursuant to K.S.A. 79-5105a;
- oil property value and tax;
- gas property value and tax;
- exempt property valuation 2004-2005;
- exempt industrial revenue bonds and economic development real and personal valuation;
- distribution of taxes levied for 2006 expenditures;
- recapitulation of taxes levied by district (statewide); and
- distribution of taxes by fund (statewide).

The third section includes the recapitulation of valuation and tax comparisons of real and personal property by the constitutional classification for 2004 and 2005:

- statewide, and
- county.



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SECTION I

STATE STATISTICS



PROPERTY TAXATION STATEWIDE

The Kansas Statutes authorize local governments to levy property taxes. In addition to cities, townships, counties, schools, and local governments; also included are special districts such as hospitals, fire, cemeteries, watershed and libraries, etc.

Each of the 105 counties in the state of Kansas comprise a separate appraisal district, and each of these counties determine the appraised value of property located in their jurisdiction for ad valorem tax purposes. The appraisal process shall conform to generally accepted appraisal procedures which are adaptable to mass appraisal, and consistent with the definition of fair market value unless otherwise specified by law.

In 1985 Kansas Legislature enacted a law, K.S.A. 79-1476, that provided for a statewide reappraisal of all real estate with a completion date of January 1, 1989. Kansas voters passed a constitutional amendment in November 1986 establishing a classified property tax system with an implementation date of January 1, 1989. The "uniform and equal" system of assessment and taxation changed to a classified rate of market value as follows:

1989 - 1992

Real property classifications were:

| | |
|-----------------------------|-----|
| Residential | 12% |
| Vacant Lots | 12% |
| Agricultural Use Value Land | 30% |
| All Other Real Property | 30% |

Personal property classifications were:

| | |
|-----------------------------|-----|
| Mobile Homes (residential) | 12% |
| Public Utility | 30% |
| Commercial and Industrial | 20% |
| Mineral Leasehold Interests | 30% |
| Motor Vehicles | 30% |
| All Other Personal Property | 30% |

Merchants' and manufacturers' inventories and livestock properties became exempt.

In November 1992, the voters elected to implement another constitutional change to the classification system that became effective for the tax year of 1993. The classified rate of market value changed as follows:

1993

Real property classifications:

| | |
|---|-------|
| Residential | 11.5% |
| Vacant Lots | 12% |
| Agricultural Use Land | 30% |
| Not-For-Profit (as specified by legislation) | 12% |
| Commercial and Industrial | 25% |
| Agricultural Improvements | 25% |
| All Other Real Property | 30% |

Personal property classifications:

| | |
|---|-----------|
| Mobile Homes (residential) | 11.5% |
| Mineral Leasehold Interests (determined by production) | 25 or 30% |
| Motor Vehicles | 30% |
| Commercial and Industrial Equipment | 25% |
| Recreational Vehicles | 30% |
| All Other Personal Property | 30% |

1995

Recreational vehicles are no longer subject to ad valorem taxes levied under law by the state of Kansas. The tax imposed as required by K.S.A. 79-5118 *et seq.* on recreational vehicles is based on the age and weight of the vehicle with the minimum tax of \$30 on a vehicle model year that is 1981 or older.

1998

Motor vehicles registering for a 16/20M tag are to be valued and taxed as required by K.S.A. 79-5101 *et seq.* removing them from the personal property roll.

STATEWIDE PROPERTY TAXES REPORTED TAXING SUBDIVISIONS

The graph on the next page represents property taxes reported by county clerks as distributed to the state, county, city, township, post secondary schools, unified school districts and all other miscellaneous districts. The miscellaneous district category includes cemeteries, libraries, fire districts, watersheds, sewer, etc.

The 2003 legislature passed HB2397 amending K.S.A. 76-6b01 and 76-6b04 that re-allocated the property tax levied by the state (1.5 mills) for 2003. The Kansas educational building fund, pursuant to K.S.A. 76-6b01, was .6 mill and .3 mill for the state institutions building fund pursuant to K.S.A. 76-6b04. The state general fund received .6 mills for 2003 as authorized by new Sec. 11 (a) of HB2397. The two building fund levies (1 mill and .5 mill respectively) combined revert back to 1.5 mills for tax year 2004.

The unified school district (USD) category in 1992 demonstrates the change in statewide property tax dollars which was brought about by the passage of the “School District Finance and Quality Performance Act” that was formally entitled “Emergency Finance by State.” The legislators adopted in a new school finance formula that resulted in a substantial reduction in property tax and increase in state aid pursuant to K.S.A. 72-6431. The mill levy for the general fund was set by statute rather than by school districts as shown in column (3) below and is classified, in part, as the “local effort” portion of the school district finance and quality performance formula.

In 1991, the locally set general fund levy for USD’s ranged from 9.123 to 93.677 mills. In 1992, the USD’s general fund taxes were drastically reduced across the state because of the new school finance formula that was adopted by the legislators. The authorization to adopt a local option budget (LOB) as a supplement to the general fund was implemented in 1992 pursuant to K.S.A. 72-6433.

All value and tax expressed in millions of \$\$

| Year (1) | Statewide assessed valuation (2) | USD General Fund Levy per 1,000 assessed valuation (3) | Local Option Budget | | Total | Total tax all USD funds including Recreation Commission (7) | % chg. (8) |
|-------------|---|---|------------------------|--|--|---|---------------|
| | | | General Fund (4) | L.O.B. Supplemental Gen. Fund Tax (5) | General Fund and L.O.B. Tax (6) | | |
| 1996 | 16,703.5 | 35 mills | 580.0 | 136.5 | 716.5 | 898.1 | 1.1% |
| 1997 | 18,125.3 | 27 mills | 436.7 | 181.6 | 618.3 | 824.6 | -8.2% |
| 1998 | 18,849.3 | 20 mills | 336.5 | 216.5 | 553.0 | 777.9 | -5.7% |
| 1999 | 19,608.4 | 20 mills | 351.9 | 239.8 | 591.7 | 846.4 | 8.8% |
| 2000 | 20,874.5 | 20 mills | 375.3 | 282.5 | 657.8 | 955.5 | 12.9% |
| 2001 | 22,458.6 | 20 mills | 406.0 | 342.9 | 748.9 | 1,071.0 | 12.1% |
| 2002 | 23,034.6 | 20 mills | 415.9 | 337.3 | 753.2 | 1,108.7 | 3.5% |
| 2003 | 23,960.0 | 20 mills | 435.0 | 278.2 | 713.2 | 1,117.5 | .8% |
| 2004 | 25,398.4 | 20 mills | 464.8 | 340.8 | 805.6 | 1,227.2 | 9.8% |
| 2005 | 27,019.4 | 20 mills | 496.9 | 392.7 | 889.6 | 1,500.3 | 8.0% |

Note:

1991 composite tax property levies for USD funds ranged from 15.551 to 112.891 mills.

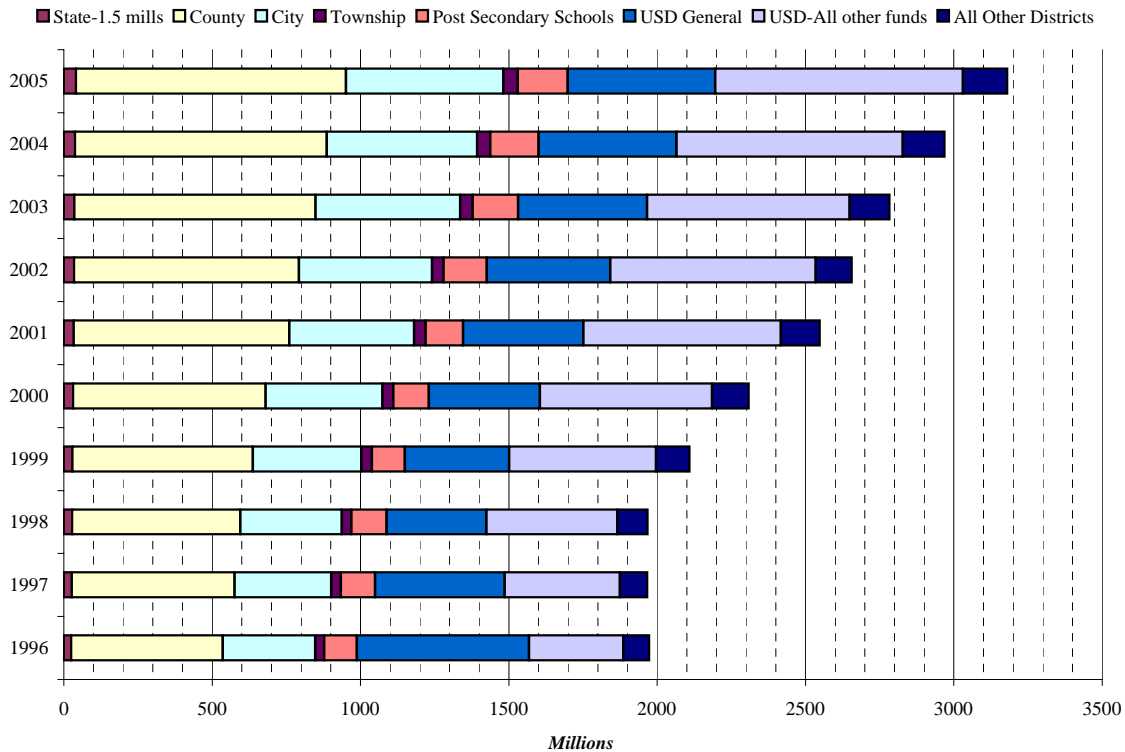
1997 composite tax property levies for USD funds ranged from 35.000 to 74.168 mills.

1997 legislation exempted a maximum of \$20,000 (market) on residential property for the school general fund levy.

Excludes motor vehicles taxed pursuant to K.S.A. 79-5100 *et. seq.*

| Taxing Subdivision (District) | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| State-1.5 mills | 25.06 | 27.22 | 28.30 | 29.65 | 31.38 | 33.76 | 34.62 | 36.01 | 38.17 | 40.60 |
| County | 511.39 | 548.30 | 566.75 | 608.19 | 648.73 | 726.20 | 758.67 | 812.58 | 847.93 | 911.17 |
| City | 311.21 | 326.28 | 341.76 | 365.51 | 394.66 | 421.20 | 448.42 | 488.05 | 507.93 | 530.60 |
| Township | 29.90 | 31.76 | 32.83 | 34.84 | 36.10 | 38.40 | 39.10 | 41.91 | 43.95 | 47.96 |
| Post Secondary Schools | 110.81 | 116.17 | 118.48 | 111.54 | 119.30 | 126.10 | 145.45 | 152.51 | 162.53 | 168.74 |
| USD General | 579.98 | 436.65 | 336.54 | 351.93 | 375.25 | 406.00 | 415.90 | 435.00 | 464.79 | 496.85 |
| USD-All other funds | 318.12 | 387.85 | 441.41 | 494.44 | 580.22 | 665.00 | 692.77 | 682.47 | 762.41 | 834.69 |
| All Other Districts | 87.21 | 93.48 | 102.20 | 113.58 | 123.28 | 131.50 | 122.14 | 135.30 | 142.05 | 150.20 |
| Total Property Tax Dollars | 1,973.68 | 1,967.71 | 1,968.27 | 2,109.68 | 2,308.92 | 2,548.11 | 2,657.07 | 2,783.83 | 2,969.76 | 3,180.81 |

| Taxing Subdivision (District) | % Chg 95-96 | % Chg 96-97 | % Chg 97-98 | % Chg 98-99 | % Chg 99-00 | % Chg 00-01 | % Chg 01-02 | % Chg 02-03 | % Chg 03-04 | % Chg 04-05 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| State-1.5 mills | 3.2% | 8.6% | 4.0% | 4.8% | 5.8% | 7.6% | 2.6% | 4.0% | 6.0% | 6.4% |
| County | 3.2% | 7.2% | 3.4% | 7.3% | 6.7% | 11.9% | 4.5% | 7.1% | 4.4% | 7.5% |
| City | 2.5% | 4.8% | 4.7% | 6.9% | 8.0% | 6.7% | 6.5% | 8.8% | 4.1% | 4.5% |
| Township | 2.6% | 6.2% | 3.4% | 6.1% | 3.6% | 6.4% | 1.8% | 7.2% | 4.9% | 9.1% |
| Post Secondary Schools | 8.0% | 4.8% | 2.0% | -5.9% | 7.0% | 5.7% | 15.3% | 4.9% | 6.6% | 3.8% |
| USD General | 2.4% | -24.7% | -22.9% | 4.6% | 6.6% | 8.2% | 2.4% | 4.6% | 6.8% | 6.9% |
| USD-All other funds | -1.1% | 21.9% | 13.8% | 12.0% | 17.3% | 14.6% | 4.2% | -1.5% | 11.7% | 9.5% |
| All Other Districts | 6.2% | 7.2% | 9.3% | 11.1% | 8.5% | 6.7% | -7.1% | 10.8% | 5.0% | 5.7% |
| Total % Change in Property Taxes | 2.5% | -0.3% | 0.0% | 7.2% | 9.4% | 10.4% | 4.3% | 4.8% | 6.7% | 7.1% |



STATEWIDE AD VALOREM VALUATION, TAX AND LEVY

Years of comparison 1996 - 2005

Excludes penalty valuation and tax

Value and tax expressed in millions of dollars

| Year | Valuation | % Chg | Year | Tax | % Chg | Year | Avg levy | % Chg |
|------|-----------|-------|------|----------|-------|------|----------|-------|
| 1996 | 16,681.83 | 3.2% | 1996 | 1,971.01 | 2.6% | 1996 | 118.15 | -0.6% |
| 1997 | 18,125.26 | 8.7% | 1997 | 1,964.73 | -0.3% | 1997 | 108.40 | -8.3% |
| 1998 | 18,849.31 | 4.0% | 1998 | 1,964.55 | 0.0% | 1998 | 104.22 | -3.9% |
| 1999 | 19,608.42 | 4.0% | 1999 | 2,109.68 | 7.4% | 1999 | 107.38 | 3.0% |
| 2000 | 20,874.51 | 6.5% | 2000 | 2,303.78 | 9.2% | 2000 | 110.36 | 2.8% |
| 2001 | 22,458.55 | 7.6% | 2001 | 2,542.45 | 10.4% | 2001 | 113.20 | 2.6% |
| 2002 | 23,034.63 | 2.6% | 2002 | 2,651.36 | 4.3% | 2002 | 115.10 | 1.7% |
| 2003 | 23,960.01 | 4.0% | 2003 | 2,778.21 | 4.8% | 2003 | 115.95 | 0.7% |
| 2004 | 25,398.44 | 6.0% | 2004 | 2,963.55 | 6.7% | 2004 | 116.68 | 0.6% |
| 2005 | 27,019.36 | 6.4% | 2005 | 3,175.05 | 7.1% | 2005 | 117.51 | 0.7% |





TABLE I

General Statement and Comparison
Summary of 2004 - 2005 Tax Years as of
November 1 of All Tangible Property
Valuation and Tax

**GENERAL STATEMENT OF ALL TANGIBLE REAL, PERSONAL and STATE ASSESSED PUBLIC UTILITIES
VALUATION and TAX**

Comparative Summary of 2004 - 2005
Tax Years as of November 1

| | 2004 | | 2005 | | Change | | Value | Tax |
|--|----------------|---------------|----------------|---------------|---------------|-------------|----------|----------|
| | Valuation | Tax | Valuation | Tax | Valuation | Tax | % Change | % Change |
| Locally Assessed Properties | | | | | | | | |
| Rural Land and Improvements | 4,338,853,578 | 485,668,651 | 4,476,786,684 | 502,812,635 | 137,933,106 | 17,143,984 | 3.18% | 3.53% |
| Urban Land and Improvements | 14,417,522,490 | 1,750,351,383 | 15,328,610,879 | 1,885,695,382 | 911,088,389 | 135,343,999 | 6.32% | 7.73% |
| Total Real Estate | 18,756,376,068 | 2,236,020,033 | 19,805,397,563 | 2,388,508,017 | 1,049,021,495 | 152,487,983 | 5.59% | 6.82% |
| Personal Property | | | | | | | | |
| Rural | 1,997,474,317 | 191,348,515 | 2,454,251,394 | 233,208,910 | 456,777,077 | 41,860,395 | 22.87% | 21.88% |
| Urban | 1,589,904,709 | 207,088,807 | 1,642,317,220 | 215,462,171 | 52,412,511 | 8,373,364 | 3.30% | 4.04% |
| Total Personal Property | 3,587,379,026 | 398,437,322 | 4,096,568,614 | 448,671,081 | 509,189,588 | 50,233,759 | 1.40% | 12.61% |
| Total Locally Assessed Property | 22,343,755,094 | 2,634,457,356 | 23,901,966,177 | 2,837,179,098 | 1,558,211,083 | 202,721,742 | 6.97% | 7.70% |
| State Assessed Public Utilities | | | | | | | | |
| Barge Lines | 8,996 | 1,041 | 11,945 | 1,386 | 2,949 | 345 | 32.78% | 33.18% |
| Electric Power Companies | 1,462,319,448 | 137,945,705 | 1,486,295,187 | 141,953,026 | 23,975,739 | 4,007,321 | 1.64% | 2.90% |
| Pipe Line Companies | 740,149,077 | 85,413,277 | 833,239,912 | 95,827,630 | 93,090,835 | 10,414,353 | 12.58% | 12.19% |
| Railroads & Railroad Corporation | 224,693,592 | 27,850,142 | 215,498,940 | 26,915,889 | (9,194,652) | (934,253) | -4.09% | -3.35% |
| Stored Gas Companies | 35,978,110 | 1,616,111 | 78,572,241 | 2,006,319 | 42,594,131 | 390,208 | 118.39% | 24.14% |
| Telephone Companies | 613,446,673 | 76,211,283 | 559,944,836 | 70,892,339 | (53,501,837) | (5,318,943) | -8.72% | -6.98% |
| Water Plants | 389,400 | 50,174 | 2,605,962 | 267,303 | 2,216,562 | 217,129 | 569.22% | 432.75% |
| Total Assessed Public Utilities*** | 3,076,985,296 | 329,087,732 | 3,176,169,023 | 337,863,892 | 99,183,727 | 8,776,160 | 3.22% | 2.67% |
| Total Tangible Property Valuation and Tax Levied | 25,420,740,390 | 2,963,545,087 | 27,078,135,200 | 3,175,042,990 | 1,657,394,810 | 211,497,902 | 6.52% | 7.14% |

2004 Average State Levy Total levied tax divided by * $\frac{2,963,544,950}{25,398,439,083}$ equals 116.682 per thousand dollars valuation.

2005 Average State Levy Total levied tax divided by ** $\frac{3,175,050,492}{27,019,361,810}$ equals 117.510 per thousand dollars valuation.

- * Excludes \$6,205,284 tax on Personal Property late filing penalty.
- ** Excludes \$5,758,435 tax on Personal Property late filing penalty.
- *** Includes 58,773,390 value omitted from the Clerk's November Certification 11/15/05.

Table I



TABLE Ia

General Statement and Comparison
Summary of 2004 - 2005 Tax Years as of
November 1 of
Ad Valorem Property Tax
In Lieu of Ad Valorem Tax
Special Assessments Tax

TABLE Ib

Motor Vehicle Tax - Locally Collected
Motor Carrier Tax - State Collected

TABLE Ic

Mortgage Registration Comparison
Summary of 2004 - 2005
Indebtedness
Mortgage Fees
Heritage Fees

GENERAL STATEMENT OF AD VALOREM PROPERTY TAX, IN LIEU OF AD VALOREM TAX and SPECIAL ASSESSMENTS TAX

Comparative Summary of 2004 - 2005 Tax Years as of November 1

Table Ia

| | 2004 | | 2005 | | Change | | % |
|---|------|----------------------|------|----------------------|--------|--------------------|-------------|
| | | Tax | | Tax | | | Change |
| Tangible Property Tax Levied | | 2,963,555,911 | | 3,175,053,178 | | 211,497,267 | 7.1% |
| Penalty | | 6,204,359 | | 5,758,644 | | -445,715 | -7.2% |
| In Lieu of Ad Valorem Tax: | | | | | | | |
| Locally Levied Intangibles - Counties | | 2,581,045 | | 2,638,001 | | 56,956 | 2.2% |
| Locally Levied Intangibles - Public Utilities | | 7,206 | | 7,625 | | 419 | 5.8% |
| Economic Development | | 2,769,222 | | 2,984,078 | | 214,856 | 7.8% |
| Industrial Revenue Bond | | 4,462,174 | | 15,132,918 | | 10,670,744 | 239.1% |
| All Other | | 470,718 | | 569,785 | | 99,067 | 21.0% |
| Special Assessments - Counties | | 115,686,096 | | 124,989,583 | | 9,303,488 | 8.0% |
| Special Assessments - Public Utilities | | 9,021 | | 11,215 | | 2,194 | 24.3% |
| Total Tax reported by all counties | | 3,095,745,753 | | 3,327,145,027 | | 231,399,274 | 7.5% |

Table Ib

LOCALLY COLLECTED MOTOR VEHICLE and STATE MOTOR CARRIER TAX

| | 2004 | | 2005 | | Change | | % |
|---|---------------|-------------|---------------|-------------|------------|-----------|--------|
| | Valuation | Tax | Valuation | Tax | Valuation | Tax | Change |
| Locally Collected Motor Vehicle Valuation and Tax (K.S.A. 79-Article 51) | 2,988,245,092 | 294,193,465 | 3,055,156,422 | 301,600,735 | 66,911,330 | 7,407,270 | 2.52% |
| Recreational Vehicle Tax | | 3,224,127 | | 3,565,060 | | 340,933 | 10.57% |
| Rental Excise Tax on Motor Vehicles (K.S.A. 79-5117) | | 2,760,792 | | 2,861,758 | | 100,966 | 3.66% |
| 16/20M Motor Vehicle Valuation and Tax (K.S.A. 79-Article 51) | 63,327,860 | 6,453,477 | 67,625,166 | 7,026,727 | 4,297,306 | 573,250 | 8.88% |
| State Levied Ad Valorem Tax on Motor Carrier Over-the-Road Vehicles and Rolling Equipment | 196,008,843 | 27,185,819 | 217,210,458 | 29,250,018 | 21,201,615 | 2,064,199 | 7.59% |

Table Ic

MORTGAGE REGISTRATION INDEBTEDNESS, MORTGAGE FEES and HERITAGE FEES

| | 2004 | | 2005 | | Change | | % |
|----------------------------|----------------|------------|----------------|------------|---------------|-----------|--------|
| | Indebtedness | Tax | Indebtedness | Tax | Indebtedness | Tax | Change |
| Mortgage Registration Fees | 20,219,002,181 | 50,547,294 | 21,845,444,445 | 54,613,416 | 1,626,442,264 | 4,066,122 | 8.0% |
| Mortgage Heritage Fees | | 2,022,057 | | 2,184,619 | | 162,562 | 7.4% |

All tax expressed in millions of \$\$

| Tax Type | Tax | Tax Type | Percent of Total |
|--------------------------|-----------------|----------------|------------------|
| Real | 2,388.51 | Real | 65.17% |
| Personal (incl. Penalty) | 454.43 | Personal | 12.40% |
| Public Utility | 337.87 | Public Utility | 9.22% |
| In Lieu of Tax | 21.33 | In Lieu of Tax | 0.58% |
| Special Assmnt | 125.00 | Special Assmnt | 3.41% |
| Motor Vehicle | 301.60 | Motor Vehicle | 8.23% |
| 16/20M Vehicle | 7.03 | 16/20M Vehicle | 0.19% |
| Motor Carrier | 29.25 | Motor Carrier | 0.80% |
| Total | 3,665.02 | Total | 100.00% |

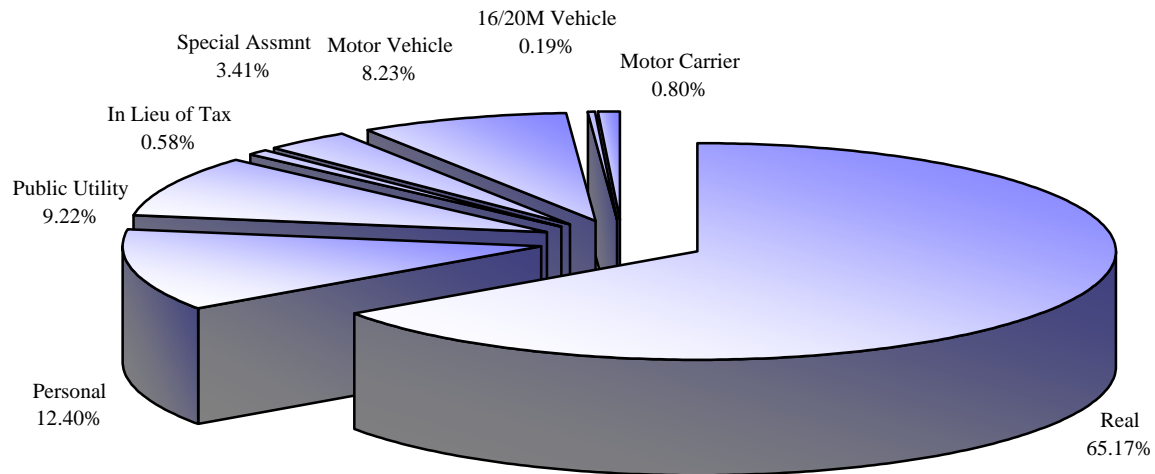




TABLE II

Comparison Summary of Assessed
Valuation of 2002 - 2005
State Appraised Railroads
Public Utility Companies

**Comparative Statement of Assessed Valuation
of State Appraised Railroads and Public Utility Companies
for the Years 2002 thru 2005**

| | <u>2002</u> <u>Valuation</u> | <u>2003</u> <u>Valuation</u> | <u>2004</u> <u>Valuation</u> | <u>2005</u> <u>Valuation</u> |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>BARGE LINES</u> | | | | |
| ALTER BARGE LINE, INC. | 986 | 986 | 986 | 986 |
| BLASKE MARINE, INC. | - | 3,973 | 3,973 | - |
| MAGNOLIA MARINE TRANSPORTATION COMPANY | 3,361 | 4,037 | 4,037 | 10,959 |
| TOTAL | 4,347 | 8,996 | 8,996 | 11,945 |
| <u>ELECTRIC POWER COMPANIES</u> | | | | |
| ALFALFA ELECTRIC COOPERATIVE INC. | 242,294 | 222,526 | 184,733 | 142,983 |
| ARK VALLEY ELECTRIC COOP., ASSN., INC. | 3,036,000 | 2,904,000 ¹ | 2,805,000 | 2,541,000 |
| BLUE STEM ELECTRIC COOP (NEW IN 2000) | 2,194,500 | 2,227,500 | 1,980,000 | 1,980,000 |
| BROWN ATCHISON ELECTRIC COOP ASSN INC. | 1,353,000 | 1,386,000 | 1,287,000 | 1,287,000 |
| BUTLER RURAL ELECTRIC COOP., ASSN. | 2,310,000 | 2,046,000 | 2,211,000 | 2,211,000 |
| CANEY VALLEY ELECTRIC COOP., ASSN., INC. | 2,475,000 | 2,838,000 | 2,607,000 | 1,980,000 |
| CMS ELECTRIC COOPERATIVE INC. | 2,574,000 | 2,639,501 | 2,870,472 | 3,134,436 |
| DONIPHAN ELECTRIC COOP., ASSN., INC. | 330,000 | 346,500 | 330,000 | 297,000 |
| DS&O RURAL ELECTRIC COOP., ASSN., INC. | 2,310,000 | 1,881,000 | 1,980,000 | 2,145,000 |
| EMPIRE DISTRICT ELECTRIC COMPANY | 12,842,163 | 13,888,446 | 15,573,294 | 15,899,466 |
| FLINT HILLS RURAL ELECTRIC COOP ASSN INC | 2,211,000 | 2,475,000 | 2,277,000 | 2,277,000 |
| HEARTLAND RURAL ELECTRIC COOP | 2,948,881 ¹ | 3,462,868 | 3,786,746 | 4,231,114 |
| JEWELL-MITCHELL COOP ELECTRIC CO | 924,000 | Now Rolling Hills REC | - | - |
| KANSAS CITY POWER & LIGHT CO. | 299,132,493 | 314,009,537 | 334,395,419 | 357,542,955 |
| KANSAS ELECTRIC POWER COOP. | 32,577,600 | 38,707,060 | 39,365,785 | 38,948,369 |
| KANSAS GAS & ELECTRIC COMPANY | 359,353,302 | 361,188,993 | 361,208,595 | 343,120,586 |
| KAW VALLEY ELECTRIC COOP COMPANY, INC. | 4,191,000 | 4,686,000 | 4,933,500 | 4,620,000 |
| LANE-SCOTT ELECTRIC COOPERATIVE INC. | 1,386,000 | 1,914,000 | 1,683,000 | 1,881,000 |
| LEAVENWORTH-JEFFERSON ELEC., COOP., INC. | 2,640,000 | 2,805,000 | 2,673,000 | 3,102,000 |
| LYON-COFFEY COUNTY ELECTRIC COOP INC. | 2,607,000 | 2,640,000 | 2,739,000 | 2,557,500 |
| MIDWEST ENERGY INC. | 22,440,000 | 23,760,000 | 30,360,000 | 33,000,000 |
| MISSOURI PUBLIC SERVICE (FKA UTILICORP UNITED) | 15,311,497 | 15,858,757 | 15,062,190 | 14,540,153 |
| N.C.K. ELECTRIC COOPERATIVE INC. | 957,000 | Now Rolling Hills REC | - | - |
| NEMAHA-MARSHALL ELECTRIC COOP. ASSN. INC | 940,500 | 940,500 | 858,000 | 726,000 |
| NINNESCAH RURAL ELECTRIC COOP. ASSN. INC | 1,617,000 | 1,617,000 | 1,782,000 | 2,046,000 |
| PIONEER ELECTRIC COOPERATIVE INC. | 8,580,000 | 9,735,000 | 11,055,000 | 12,243,000 |
| PRAIRIE LAND ELECTRIC COOP | 3,234,000 | 3,795,000 | 4,059,000 | 4,702,500 |
| RADIANT ELECTRIC COOPERATIVE INC. | 1,056,000 | 1,023,000 | 1,039,500 | 1,105,500 |
| ROLLING HILLS ELECTRIC COOP | - | 3,630,000 | 3,498,000 | 3,267,000 |
| SEDGWICK COUNTY ELECTRIC COOP. ASSN. INC | 1,881,000 | 1,914,000 | 2,013,000 | 2,079,000 |
| SEP CORP (FKA SUNFLOWER ELECTRIC COOPERATIVE) | 49,500,000 | 56,760,000 | 59,400,000 | 64,680,000 |
| SMOKY HILL ELECTRIC COOP., ASSN., INC. | 1,336,500 | Now Rolling Hills REC | - | - |
| SOUTHWESTERN PUBLIC SERVICE COMPANY | 817,377 ² | 395,852 | 3,248,256 | 529,155 |
| SUMNER-COWLEY ELECTRIC COOP., INC. | 2,838,000 | 2,871,000 | 2,607,000 | 2,772,000 |
| TWIN VALLEY ELECTRIC COOP., INC. | 1,056,000 | 957,000 | 627,000 | 712,800 |
| VICTORY ELECTRIC COOP., ASSN., INC. | 2,013,000 | 1,881,000 | 1,716,000 | 2,161,500 |
| WESTERN COOPERATIVE ELECTRIC ASSN., INC. | 2,409,000 | 3,630,000 | 4,092,000 | 4,702,500 |
| WESTERN FARMERS ELECTRIC COOP. | 24,859 | 24,010 | 24,479 | 24,245 |
| WESTPLAINS ENERGY | 43,118,163 | 44,565,906 | 38,316,429 | 34,834,496 |
| WESTSTAR ENERGY-ELEC DIV (FKA WESTERN RESOURCES) | 419,033,630 | 444,000,018 | 482,438,009 | 496,928,612 |
| WHEATLAND ELECTRIC COOPERATIVE INC. | 14,190,000 | 15,400,437 | 15,233,041 | 15,342,317 |
| TOTAL | 1,329,991,759 | 1,395,026,411 | 1,462,319,448 | 1,486,295,187 |

2002-1 Valuation Changed by BTA

2002-2 Valuation Changed by BTA

2003-1 Valuation Changed by BTA

**Comparative Statement of Assessed Valuation
of State Appraised Railroads and Public Utility Companies
for the Years 2002 thru 2005**

| | <u>2002</u> <u>Valuation</u> | <u>2003</u> <u>Valuation</u> | <u>2004</u> <u>Valuation</u> | <u>2005</u> <u>Valuation</u> |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>PIPELINE COMPANIES</u> | | | | |
| A G SUPPLY LLC (NEW IN 2004) | - | - | 148,500 | 99,000 |
| AMERICAN ENERGIES GAS SER. (FKA MAC COUNTY GAS) (NEW IN 2004) | | - | 115,500 | 115,500 |
| AMERICUS GAS COMPANY, INC. | 30,146 | 31,664 | 31,738 | 31,782 |
| AMOCO CUSHING-CHICAGO PIPELINE CO. | 675,391 | NOW CUSHING-CHICAGO PL | | - |
| ANADARKO GATHERING INC. | 18,204,073 | 18,044,132 | 18,229,053 | 20,745,260 |
| ANADARKO NATURAL GAS | 627,000 | 594,000 | 594,000 | 594,000 |
| ANR PIPELINE COMPANY | 17,229,300 | 17,103,900 | 16,684,346 | 16,259,991 |
| ARCO MIDCON (ARCO PIPE LINE COMPANY) | 590,555 | 696,888 | NOW CCPS | |
| ATMOS ENERGY CORP | 21,168,254 | 21,827,207 | 26,340,369 | 32,509,369 |
| B K METALS, INC (NEW IN 2004) | - | - | 132,000 | 148,500 |
| BITTER CREEK PIPELINE (NEW IN 2001) | 68,789 | 61,083 | 48,292 | 66,038 |
| BLUESTEM PIPELINE | 33,000 | 33,000 | 33,000 | MERGED INTO |
| BLUESTEM PIPELINE II | 247,500 | 247,500 | 528,000 | BLUESTEM PL III |
| BLUE STEM PIPELINE III (NEW IN 2003) | - | 1,389,278 | 1,875,502 | 5,654,615 ¹ |
| BLUE STEM PIPELINE IV | 49,500 | 39,600 | 66,000 | BLUESTEM PL III |
| BP PIPELINE (NORTH AMERICAN) INC. | 4,296,758 | 5,218,181 | 4,956,544 | 5,031,045 |
| CCPS TRANSPORTATION (FKA ARCO MIDCON) NEW IN 2004 | - | - | 1,374,191 | 3,301,505 |
| CENTERPOINT ENERGY GAS TRANSMISSION (FKA RELIANT ENERGY) | | 289,714 | 326,700 | 397,320 |
| CHASE TRANSPORTATION COMPANY | 12,894,944 | 12,155,846 | 7,606,140 | - |
| CHEYENNE PLAINS GAS PIPELINE (NEW IN 2004) | - | - | 1,981,361 | 45,322,992 |
| CHISHOLM PIPELINE COMPANY | 1,296,000 | 1,331,760 | 1,387,228 | 1,257,114 |
| CIG FIELD SERVICES CO. | 3,579,728 ¹ | 3,814,663 | IOW REGENCY MIDCON GA | |
| COFFEYVILLE RESOURCES | - | - | - | 854,969 |
| COLORADO INTERSTATE GAS COMPANY | 10,740,081 | 12,207,452 | 15,583,082 | 16,486,983 |
| CONOCO PIPE LINE COMPANY | 3,123,806 | 2,997,894 | 3,123,319 | NOW CONOCOPHILLIPS |
| CONOCOPHILLIPS PIPELINE CO. (NEW IN 2005) | - | - | - | 2,861,602 |
| CUSHING-CHICAGO PIPELINE (FKA AMOCO CUSHING-CHICAGO PL) | | 675,285 | NOW CCPS | |
| DEFS ANADARKO GATHERING | 1,492,722 | 1,428,794 | 1,021,264 | 892,194 |
| DUKE ENERGY FIELD SERVICES | 6,095,496 | 10,231,056 | 9,624,912 | 25,107,720 |
| EAGLE PIPELINE (FKA GAS TRANSMISSION ORGANIZATION) (NEW IN 2003) | | 41,250 ¹ | 41,250 | NOT AVAILABLE |
| EDI GATHERING | 102,300 | 102,300 | 103,950 | 102,300 |
| EMERALD PIPELINE CORP. | 5,022 | 9,814 | 9,814 | 9,814 |
| ENBRIDGE PIPELINE | 12,880,560 | 10,647,384 | 9,924,394 | 8,370,544 |
| ENBRIDGE PIPELINE (OZARK) L.L.C. (NEW FOR 2005) | - | - | - | 450,681 |
| EOTT PIPELINE L.P. | 6,772,293 | 4,912,009 | NOW LINK ENERGY | |
| EQUILON PIPELINE CO LLC | 3,069,903 | NOW SHELL | | - |
| EXXONMOBIL OIL CORP | 2,970,000 | 2,970,000 | 2,970,000 | 2,970,000 |
| FARMLAND INDUSTRIES, INC. | 651,239 | 673,631 | 673,439 | OUT OF BUSINESS |
| FLINT HILLS GAS COMPANY, INC. | 8,250 | 6,600 | 6,928 | 8,250 |
| GAS TRANSMISSION ORG. | 41,250 | NOW EAGLE PL | | - |
| GRANT GATHERING COMPANY | 2,475,000 | 2,475,000 | 2,508,000 | 2,508,000 |
| HEARTLAND PIPELINE CO. | 1,175,320 | 1,198,336 | 1,034,462 | 1,002,992 |
| JAYHAWK PIPELINE CORP. | 4,047,488 | 4,355,913 | 4,984,219 | 5,922,600 |
| KANEB PIPE LINE COMPANY | 16,271,449 | 16,265,350 | 17,419,553 | 14,560,013 |
| KANSAS GAS SERVICE | 86,213,894 | 91,414,000 | 116,764,006 | 119,972,041 |
| KAW PIPE LINE COMPANY | 1,122,000 | 1,122,000 | 1,155,000 | 1,155,000 |
| KB GATHERING CO. | 46,200 | 46,200 | 46,200 | 46,200 |
| KEYES HELIUM COMPANY, LLC | 385,299 | 376,396 | NOW NATHANIEL | |
| KG SYSTEM LIMITED PARTNERSHIP (NEW FOR 2005) | - | - | - | 94,050 ² |
| KINDER MORGAN OPERATING "A" (FKA KINDER MORGAN) | 4,320,777 | 4,822,242 | 4,858,847 | 5,241,931 |
| KINDER MORGAN INTERSTATE GAS TRANS | 24,911,344 | 29,322,315 | 35,359,870 | 36,953,813 |
| KOCH GATHERING SYSTEMS, INC. | 115,500 | 66,000 | 33,000 | 33,000 |
| KOCH HYDROCARBON CO. | 1,320,000 | 1,452,000 | 1,452,000 | 1,320,000 |
| KOCH PIPELINES, INC. | 4,680,641 | 4,960,355 | 4,287,908 | 4,546,753 |

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|--|---------------------------------|---------------------------------|------------------------------------|---------------------------------|
| LAGG INC. | 1,650 | ABANDON IN PLACE | - | |
| LINK ENERGY PIPELINE (FKA EOTT PIPELINE) (NEW IN 2004) | - | - | 5,734,212 | PROPERTY SOLD |
| LUMEN ENERGY CORP | 363,000 | 495,000 | 594,000 | 990,000 |
| MAC COUNTY GAS INC. | 115,500 | 115,500 | NOW AMERICAN ENERGIIES GAS SERVICE | |
| MAGELLAN AMMONIA (FKA WILLIAMS AMMONIA PL) (NEW IN 2004) | - | - | 2,588,760 | 2,759,130 |
| MAGELLAN PIPELINE (FKA WILLIAMS PIPELINE) (NEW IN 2004) | - | - | 28,272,037 | 38,329,046 |
| MIAMI PIPE LINE COMPANY | 66,000 | 66,000 | 66,000 | NOT AVAILABLE |
| MID AMERICA PIPELINE COMPANY-DIV. MAPCO | 18,819,258 | 21,242,860 | 18,393,844 | 20,641,975 |
| MID COAST HOLDING #1 | 115,500 | 107,250 | 107,250 | 99,000 |
| MID-CONTINENT FRACTIONTION \$ STORAGE NEW IN 2004 | - | - | 3,630,000 | 3,135,000 |
| MID-CONTINENT TRANSPORTATION | 1,980,000 | MERGED INTO OTHER ONEOK PL | | |
| MID-CONTINENT MARKET CENTER | 11,880,000 | 4,125,000 | 4,191,000 | 4,158,000 |
| MIDWEST ENERGY (GAS) | 6,600,000 | 5,940,000 | 5,734,714 | 5,115,000 |
| MIDWEST GRAIN PIPELINE INC. | 330,000 | 330,000 | 280,500 | 264,000 |
| NATHANIEL ENERGY (FKA KEYES HELIUM COMPANY) NEW IN 2004 | - | - | 325,579 | 363,314 ³ |
| NATIONAL COOPERATIVE REFINERY ASSOC. | 231,000 | 231,000 | 231,000 | 297,000 |
| NATURAL GAS PIPELINE COMPANY OF AMERICA | 28,129,187 | 30,575,160 | 33,707,599 | 36,205,676 |
| NORTHERN NATURAL GAS CO. | 74,686,319 | 83,466,405 | 81,930,146 | 92,942,273 |
| ONEOK CONWAY KANSAS (FKA TEXACO NATURAL GAS) (NEW IN 2004) | - | - | 3,300,000 | 5,280,000 ⁴ |
| ONEOK GAS PROCESSING CO. | 28,607,582 | 25,353,575 | 24,870,400 | 23,620,570 |
| OSAGE PIPELINE COMPANY, DIV. GETTY OIL | 3,240,399 | 2,990,067 | 3,163,869 | 3,174,070 |
| PAN GAS STORAGE COMPANY | 21,768,556 | 23,317,975 | 24,289,378 | 23,879,939 |
| PANHANDLE EASTERN PIPELINE COMPANY | 39,896,421 | 44,557,755 | 46,387,407 | 53,887,086 |
| PANHANDLE FIELD SERVICES CO | 7,710,952 | 6,901,080 | 6,249,210 | - |
| PEOPLES NATURAL. GAS (DIV. OF UTILICORP UNITED) | 20,857,690 ² | 19,627,585 | 22,220,471 | 19,904,871 |
| PHILLIPS PIPE LINE COMPANY | 20,667,735 | 23,299,676 | 19,228,069 | 16,769,198 |
| PIONEER NATURAL RESOURCES | 1,320,000 | 1,320,000 | 1,320,000 | 1,320,000 |
| PLAINS PIPELINE, L.P. (NEW IN 2005) | - | - | - | 4,237,992 |
| PLATTE PIPE LINE COMPANY | 765,889 | 637,303 | 613,094 | 577,144 |
| PRAXAIR INC. | 46,200 | 46,200 | 46,200 | 46,200 |
| RELIANT ENERGY GAS TRANSMISSION | 279,896 | NOW CENTERPOINT | - | - |
| REGENCY MIDCON GAS (FKA CIG FIELD SERVICES) (NEW IN 2004) | - | - | 12,013,865 | 21,681,000 |
| SEMINOLE GAS | 20,799 | 20,799 | 20,799 | 20,799 |
| SEMINOLE TRANSPORTATION & GATHERING-NEW IN 2002 | 990,000 | 1,320,000 | 1,320,000 | 1,320,000 |
| SEVERY GAS COMPANY | 42,900 | 41,250 | 43,420 | 49,500 |
| SHAMROCK LOGISTICS OPERATIONS | 107,622 | NOW VALERO | - | - |
| SHAWMAR OIL & GAS CO. INC. | 191,400 | 198,000 | 214,500 | 214,500 |
| SHELL PIPELINE (FKA EQUILON PIPELINE CO LLC) (NEW IN 2003) | - | 3,019,038 | 2,873,640 | 748,222 |
| SINCLAIR PIPELINE CO. | 62,411 | 49,569 | 49,081 | 46,286 |
| SOUTHERN STAR CENTRAL GAS PIPELINE (FKA WILLIAMS GAS PIPELINE CENTRAL) (NEW IN 2003) | - | 48,215,613 | 51,224,481 | 60,208,071 |
| STANTON GATHERING SYSTEM JOINT VENTURE | 214,500 | 198,000 | 165,000 | 135,300 |
| TEXACO NATURAL GAS | 3,300,000 | 3,300,000 | NOW ONEOK CONWAY | |
| TIMBERLAND GATHERING & PROCESSING | 150,782 | 247,206 | 221,312 | 218,535 |
| UNITED CITIES GAS STORAGE | 1,782,000 | 1,650,000 | 3,630,000 | MERGED INTO ATMOS |
| VALERO LOGISTICS OPERATIONS (FKA SHAMROCK LOGISTICS OPERATIONS) (NEW IN 2004) | - | 710,233 | 76,359 | 78,713 |
| WEST WICHITA GAS GATHERING NEW IN 2004 | - | - | 528,000 | 2,409,000 |
| WGP-KHC LLC (FKA WILLIAMS GAS PROCESSING) (NEW IN 2003) | - | 14,850,000 | 14,850,000 | 16,500,000 |
| WILLIAMS AMMONIA PIPELINE | 2,797,550 | 2,729,078 | NOW MAGELLAN | |
| WILLIAMS GAS PIPELINE CENTRAL | 45,101,113 | NOW SOUTHERN STAR CENTRAL | | |
| WILLIAMS GAS PROCESSING | 15,510,000 | NOW WGP-KHC | | |
| WILLIAMS PIPE LINE COMPANY | 19,180,656 | 22,085,465 | NOW MAGELLAN | |
| TOTAL | 653,959,239 | 681,037,634 | 740,149,077 | 844,631,891 |

2002-1 Valuation change by Order of the Board of Tax Appeals Docket Number 2002-5577-PV

2002-2 Valuation change by Order of the Board of Tax Appeals Docket Num 2002-5577-PV

2003-1 Added Valuation 12/28/2004

2005-1 Added Valuation 12/23/05

2005-2 Added Valuation 12/23/05

2005-3 Added Valuation 12/23/05

2005-4 Added Valuation 12/23/05

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|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>RAILROAD COMPANIES</u> | | | | |
| BNSF | 82,371,961 | 80,326,088 | 80,375,869 | 85,865,240 |
| BOOT HILL & WESTERN RAILROAD | 81,250 | 75,000 | 75,000 | 75,000 |
| CIMARRON VALLEY RAILROAD | 323,361 | 280,667 | 289,210 | 261,838 |
| GARDEN CITY WESTERN RY. CO. | 130,000 | 163,750 | 225,000 | 212,500 |
| HUTCHINSON & NORTHERN RY. CO. | 75,000 | 75,000 | 75,000 | 75,000 |
| KANSAS & OKLAHOMA RR | 1,377,597 | 1,770,009 | 3,252,278 | 2,400,300 |
| KANSAS CITY SOUTHERN RY. CO. | 1,125,801 | 1,242,160 | 988,756 | 1,061,647 |
| KANSAS CITY TERMINAL RY. CO. | 2,037,212 | 2,563,858 | 2,403,961 | 1,986,605 |
| KYLE RAILROAD CO. | 1,465,599 | NOW RAILAMERICA | - | - |
| MARSHALL COUNTY RAILROAD HIST. SOCIETY | 11,250 ¹ | 10,000 | 10,000 | 10,000 |
| MISSOURI & NORTHERN ARKANSAS RR | 29,085 ² | 38,630 | 46,536 | 43,628 |
| NEBRASKA, KANSAS COLORADO RAILWAY | 363,909 | 469,725 | 495,265 | 410,229 |
| NORFOLK SOUTHERN RAILWAY CO. | 239,844 | 334,145 | 329,725 | 350,479 |
| RAILAMERICA INC. (FKA KYLE RR) (NEW IN 2003) | - | 1,498,500 | 1,328,100 | 1,397,480 |
| SOUTH KANSAS & OKLAHOMA RAILROAD | 953,130 | 1,165,829 | 997,280 | 1,028,950 |
| UNION PACIFIC / SOUTHERN PACIFIC RR. CO. | 115,420,470 | 127,363,226 | 133,690,132 | 120,210,004 |
| V & S RAILWAY | 350,000 ³ | 350,000 ¹ | INCOMPLETE FILING | - |
| WICHITA UNION TERMINAL RY. CO. | 117,840 | 119,940 | 111,480 | 110,040 |
| TOTAL | 206,473,309 | 217,846,527 | 224,693,592 | 215,498,940 |

2002-1 Added Valuation 01/22/03

2002-2 PVD Valuation Correction

2002-3 Added Valuation 12/18/02

2003-1 ADDED VALUATION 12/28/2004

STORED GAS COMPANIES

| | | | | |
|--|---|---|-----------|-----------|
| SG - ALTAMONT MUNICIPAL GAS AUTHORITY | - | - | 24,108 | 21,602 |
| SG - ANADARKO ENERGY SERVICES CO. | - | - | - | 46 |
| SG - AVANT UTILITIES AUTHORITY | - | - | 2,090 | 1,735 |
| SG - BILLINGS PUBLIC WORKS | - | - | 5,195 | 3,752 |
| SG - BP CANADA ENERGY MARKETING CORP. | - | - | 1,676,727 | 955,219 |
| SG - BP ENERGY COMPANY | - | - | 2,482,119 | 2,256,553 |
| SG - CARGILL, INC. | - | - | - | 62,588 |
| SG - CENTERPOINT ENERGY ARKLA | - | - | 52,908 | 147,602 |
| SG - CENTRAL ILLINOIS PUBLIC SERVICE CO | - | - | 5,108,141 | 5,044,075 |
| SG - CHEVRON USA PRODUCTION | - | - | - | 607,561 |
| SG - CHEYENNE LIGHT FUEL & POWER COMPANY | - | - | 140,212 | 118,261 |
| SG - CIRCLE PINES UTILITIES | - | - | 25,813 | 23,375 |
| SG - CITY OF ARGONIA KANSAS | - | - | 6,033 | 5,516 |
| SG - CITY OF BURLINGTON OK | - | - | 1,957 | 1,876 |
| SG - CITY OF CLEVELAND OK | - | - | 35,057 | 28,680 |
| SG - CITY OF DENISON KANSAS | - | - | 2,264 | 2,165 |
| SG - CITY OF DULUTH MINNESOTA | - | - | 540,571 | 511,761 |
| SG - CITY OF FORD KS | - | - | 2,903 | 2,953 |
| SG - CITY OF FORT MORGAN | - | - | - | 28,127 |
| SG - CITY OF FREMONT DEPARTMENT OF UTILI | - | - | 131,417 | - |
| SG - CITY OF GRANBY MISSOURI | - | - | 22,409 | 19,757 |
| SG - CITY OF HAMILTON KANSAS | - | - | 3,920 | 3,019 |
| SG - CITY OF HARTLEY IOWA | - | - | 6,879 | - |
| SG - CITY OF HOWARD KANSAS | - | - | 11,563 | 11,614 |
| SG - CITY OF IOLA KANSAS | - | - | 119,181 | 62,988 |
| SG - CITY OF LEBO KANSAS | - | - | 6,606 | 6,349 |
| SG - CITY OF LIBERAL MISSOURI | - | - | 5,834 | 4,207 |
| SG - CITY OF McLOUTH KANSAS | - | - | 9,463 | 9,258 |
| SG - CITY OF MULBERRY KANSAS | - | - | 4,481 | 4,003 |
| SG - CITY OF NEODESHA KANSAS | - | - | 56,660 | 55,502 |

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|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| SG - CITY OF ORONOGO MISSOURI | - | - | 1,662 | 748 |
| SG - CITY OF PLATTSBURG MISSOURI | - | - | 36,855 | 21,603 |
| SG - CITY OF PONCA | - | - | 8,517 | - |
| SG - CITY OF REMSEN IOWA | - | - | 12,473 | - |
| SG - CITY OF SABULA | - | - | 5,909 | - |
| SG - CITY OF SAC CITY | - | - | 32,990 | - |
| SG - CITY OF SANBORN IOWA | - | - | 10,011 | - |
| SG - CITY OF TRINIDAD | - | - | - | 27,296 |
| SG - CITY OF TWO HARBORS | - | - | 18,955 | - |
| SG - CITY OF VIOLA KANSAS | - | - | 1,884 | 1,550 |
| SG - CITY OF WALSENBERG | - | - | - | 9,334 |
| SG - CITY OF WAUKEE | - | - | 17,243 | - |
| SG - CITY UTILITIES OF SPRINGFIELD MO | - | - | 2,169,416 | 1,916,031 |
| SG - CLAYTON ENERGY | - | - | - | 100,188 |
| SG - COLORADO SPRINGS UTILITIES | - | - | - | 404,572 |
| SG - COLUMBIA GAS OF OHIO | - | - | 580,350 | 440,987 |
| SG - COMMON MARKET INC D/B/A EDISON & | - | - | 3,696 | 2,899 |
| SG - CONCORD ENERGY LLC | - | - | 257,344 | - |
| SG - CONOCO PHILLIPS COMPANY | - | - | 2,834 | - |
| SG - CONSTELLATION POWER SOURCE INC | - | - | 1,054,903 | 1,465,536 |
| SG - COON RAPIDS MUNICIPAL UTILITIES | - | - | 11,576 | - |
| SG - COPAN PUBLIC WORKS AUTHORITY | - | - | 5,997 | 4,903 |
| SG - CORAL ENERGY RESOURCES LP | - | - | 3,528,717 | 2,957,144 |
| SG - CORNERSTONE ENERGY INC | - | - | 454,191 | 331,381 |
| SG - COTTAGE GROVE LP | - | - | 242,826 | - |
| SG - DUKE ENERGY TRADING AND MARKETING L | - | - | 466,287 | 210 |
| SG - EASTERN COLORADO UTILITY COMPANY | - | - | - | 10,625 |
| SG - ECKERT GAS COMPANY | - | - | 454 | 577 |
| SG - EL PASO MARKETING, LP | - | - | 1,338 | 1,330 |
| SG - ENSERCO ENERGY INC | - | - | 582,817 | 927,388 |
| SG - ENERGY-KOCH TRADING LP | - | - | 1,495,221 | - |
| SG - EOG RESOURCES INC | - | - | 8,389 | - |
| SG - FREEDOM MUNICIPAL TRUST AUTHORITY | - | - | 4,320 | 3,498 |
| SG - GREAT PLAINS NATURAL GAS CO | - | - | 204,718 | 192,372 |
| SG - GREATER MINNESOTA GAS INC | - | - | 259 | - |
| SG - GROVE MUNICIPAL SERVICES AUTHORITY | - | - | 38,228 | 42,403 |
| SG - INTERLINK ENERGY SERVICES | - | - | 11,026 | - |
| SG - INTERSTATE POWER AND LIGHT | - | - | 2,461,839 | 3,021,429 |
| SG - KANSAS MUNICIPAL GAS AGENCY | - | - | 311,643 | 299,714 |
| SG - KERR MCGEE ENERGY SERVICES CORP | - | - | - | 1,449 |
| SG - KINDER MORGAN RETAIL | - | - | 191,518 | 46,349 |
| SG - LAKE PARK MUNICIPAL UTILITIES | - | - | 9,126 | - |
| SG - LSP WHITEWATER LIMITED PARTNERSHIP | - | - | 265,198 | - |
| SG - MANILLA MUNICIPAL GAS DEPT | - | - | 5,757 | - |
| SG - MANNFORD PUBLIC WORKS AUTHORITY | - | - | 15,680 | 15,271 |
| SG - MANNING MUNICIPAL GAS DEPT | - | - | 11,050 | - |
| SG - MARATHON OIL COMPANY | - | - | 270,059 | 277,706 |
| SG - MARKWEST PINNACLE LP | - | - | 139,851 | - |
| SG - MERRILL LYNCH COMMODITIES, INC. | - | - | - | 1,490,605 |
| SG - METROPOLITAN UTILITIES DISTRICT | - | - | 2,265,951 | 2,307,325 |
| SG - MIDAMERICAN ENERGY COMPANY | - | - | 5,233,544 | 4,882,787 |
| SG - MIDWEST NATURAL GAS | - | - | 73,551 | - |
| SG - MISSOURI GAS ENERGY | - | - | 14,923,823 | 14,479,145 |
| SG - MUNICIPAL GAS COMMISSION OF MO | - | - | 28,577 | 163,427 |
| SG - NATIONAL PUBLIC GAS AGENCY | - | - | 117,665 | 86,760 |

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|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| SG - NATIONAL PUBLIC GAS AGENCY/AUBURN C | - | - | 22,663 | 23,373 |
| SG - NEXEN MARKETING U.S.A. INC | - | - | 1,338,361 | 481,360 |
| SG - NORTHERN STATES POWER CO OF WISCONS | - | - | 993,094 | 895,291 |
| SG - NORTHERN STATES POWER COMPANY MINNE | - | - | 5,210,264 | 5,803,783 |
| SG - NORTHWEST NATURAL GAS COMPANY | - | - | 8,928 | - |
| SG - NORTHWESTERN CORPORATION | - | - | 224,826 | 263,809 |
| SG - OCCIDENTAL ENERGY MARKETING, INC | - | - | 6,206 | 28 |
| SG - OGE ENERGY RESOURCES INC | - | - | 2,712,327 | 1,006,603 |
| SG - OHIO GAS COMPANY | - | - | 454,611 | 470,044 |
| SG - OKLAHOMA NATURAL GAS COMPANY | - | - | 909,575 | 692,685 |
| SG - ONEOK ENERGY MARKETING AND TRADING | - | - | 1,048,848 | 816,206 |
| SG - OSAGE MUNICIPAL UTILITIES | - | - | 30,767 | - |
| SG - PANHANDLE NATURAL GAS INC | - | - | 1,917 | 1,552 |
| SG - PEOPLES GAS LIGHT AND COKE COMPANY | - | - | 1,214,529 | - |
| SG - PROLIANCE ENERGY LLC | - | - | 7,173,176 | 6,771,553 |
| SG - PUBLIC SERVICE OF COLORADO | - | - | 5,987,202 | 4,410,413 |
| SG - RATON NATURAL GAS | - | - | - | 10,834 |
| SG - RURAL GAS DISTRICT OF OSAGE COUNTY | - | - | 362 | 228 |
| SG - SELECT NATURAL GAS LLC | - | - | 4,034 | 158,488 |
| SG - SEMCO ENERGY GAS COMPANY | - | - | 702,308 | 663,272 |
| SG - SEMPRA ENERGY TRADING CORP. | - | - | - | 565,375 |
| SG - SEQUENT ENERGY MANAGEMENT LP | - | - | 65,249 | 284,587 |
| SG - SHEEHAN'S GAS COMPANY | - | - | 10,026 | - |
| SG - SIOUX CENTER | - | - | 7,060 | 12,098 |
| SG - SOUTHWESTERN PUBLIC SERVICE CO | - | - | 36,899 | - |
| SG - SUPERIOR WATER LIGHT & POWER COMPAN | - | - | 192,277 | 183,595 |
| SG - TENASKA GAS STORAGE | - | - | 550,566 | 1,487,817 |
| SG - TOWN OF BROOKLYN | - | - | 10,026 | - |
| SG - TOWN OF KEYES | - | - | 1,978 | 1,723 |
| SG - TOWN OF ORLANDO OKLAHOMA | - | - | 1,935 | 761 |
| SG - UBS AG LONDON BRANCH | - | - | 1,864,249 | - |
| SG - UNION ELECTRIC dba AMEREN UE | - | - | 5,227,313 | 6,040,844 |
| SG - US ENERGY SERVICES | - | - | 39,655 | 535,427 |
| SG - VILLAGE OF MORTON | - | - | 240,766 | 208,815 |
| SG - VIRGINIA POWER ENERGY MARKETING INC | - | - | 34,504 | - |
| SG - WAKITA UTILITIES AUTHORITY | - | - | 6,040 | 2,938 |
| SG - WANN PUBLIC WORKS AUTHORITY | - | - | 1,270 | 1,018 |
| SG - WILLIAMS ENERGY MARKETING & TRADING | - | - | 229,437 | - |
| SG - WISCONSIN GAS LLC | - | - | - | 310,309 |
| SG - WISCONSIN POWER AND LIGHT COMPANY | - | - | 313,506 | 295,248 |
| SG - WPS ENRGY SERVICES INC | - | - | 10,567 | 32,924 |
| SG - US GYPSUM | - | - | - | 204,554 |
| TOTAL | | | 84,968,070 | 78,572,241 |

This is a new category of Public Utility Companies created by the legislature in 2004. Many of these companies have appeals before the Board of Tax Appeals

TELEPHONE COMPANIES

| | | | | |
|--|-----------|-------------------------|---------------|---------------|
| ABOVEMET COMMUNICATIONS, INC. (NEW IN 2005) | - | - | - | 26,507 |
| ACCESSLINE COMMUNICATIONS CORP. (NEW IN 2005) | - | - | - | 2,152 |
| ALLIANT COMMUNICATIONS CO. | 32,175 | NOW ALLTEL NEBRASKA | - | - |
| ALLTEL NEBRASKA (FKA ALLIANT COMMUNICATIONS) (NEW IN 2003) | - | 37,039 | 34,081 | 33,800 |
| AMERICAN COMM. SERVICES OF KC (NEW IN 2000) | 228,631 | NOW XSPEDIUS MGMT OF KC | - | - |
| AMERICAN FIBER NETWORK | 13,200 | 24,750 | 21,450 | 21,450 |
| AMEIRCAN FIBER SYSTEMS, INC. | 460,551 | 358,449 | 306,410 | NOT AVAILABLE |
| AMERICAN TELEPHONE & TELEGRAPH COMPANY | 9,200,730 | 9,692,760 | 15,344,010 | 8,395,200 |
| BASICPHONE | 15 | 18 | NOT AVAILABLE | - |
| BBC TELEPHONE | 11,550 | NOT AVAILABLE | - | - |

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|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| BENKELMAN TELEPHONE COMPANY INC. | 23,650 | 31,172 | 47,102 | 37,851 |
| BIRCH TELECOM OF KS INC | 1,254,000 | 1,320,000 | 1,188,000 | 742,500 |
| BLUE STEM TELEPHONE CO. | 594,000 | 577,500 | 528,000 | 462,000 |
| BLUE VALLEY TELEPHONE COMPANY | 5,685,290 | 6,437,897 | 5,782,174 | 5,636,666 |
| BLUE VALLEY TELEPHONE COMPANY (RESELLER) (NEW IN 2003) | | 3,300 | 3,300 | 3,300 |
| BROADWING COMMUNICATIONS SERVICE | 3,574,494 | 170,528 | NOW CIII COMM. | - |
| BROADWING TELECOMMUNICATIONS | 127,091 | 78 | NOW CIII COMM. | - |
| CABLE & WIRELESS USA | 301,455 | 41,580 | 52,833 | OUT OF BUSINESS |
| CASS COUNTY TELEPHONE | 296,618 | 357,313 | 478,187 | 610,814 |
| CENTURY TEL FIBER CO. II (NEW IN 2004) | - | - | 850,785 | 991,380 |
| CIII COMMUNICATIONS (FKA BROADWING COMM.) (NEW IN 2004) | | - | 278,286 | 322,304 |
| CITIZENS TELECOMMUNICATION OF NEBRASKA | 41,432 | 31,482 | 54,417 | 31,145 |
| COAST INTERNATIONAL INC | 9,293 | 3,901 | 2,663 | 2,283 |
| COLUMBUS TELEPHONE COMPANY | 1,155,000 | 874,500 | 726,000 | 1,650,000 |
| COMMUNIGROUP OF KANSAS CITY | 108,770 | 89,888 | 73,495 | 66,560 |
| CONSOLIDATED TELECOM, INC. (NEW IN 2005) | - | - | - | 2,737 |
| COUNCIL GROVE TELEPHONE COMPANY | 363,000 | 338,250 | 643,500 | 907,500 |
| COUNCIL GROVE TELEPHONE COMPANY (RESELLER) (NEW IN 2003) | | 57,750 | 99,000 | 132,000 |
| COX KANSAS TELCOM, LLC (NEW IN 2004) | - | - | 3,300,000 | 4,950,000 |
| CRAW-KAN TELEPHONE COOP., ASSN., INC. | 6,585,517 | 6,644,870 | 6,833,431 | 6,825,844 |
| CUNNINGHAM TELEPHONE COMPANY INC. | 1,485,000 | 1,402,500 | 1,254,000 | 990,000 |
| DAVEL COMMUNICATIONS | 13,088 ¹ | OUT OF BUSINESS | - | - |
| DIECA COMMUNICATION INC | 64,553 ² | 18,299 | 24,521 | 33,084 |
| DIGITAL TELEPORT INC. | 1,987,176 | 1,713,038 | OUT OF BUSINESS | - |
| DILLER TELEPHONE COMPANY | 4,058 | 3,704 | 3,580 | 4,060 |
| DUNN & ASSOCIATES | 9,900 | OUT OF BUSINESS | - | - |
| ELKHART TELEPHONE COMPANY, INC. | 520,071 | 515,970 | 660,964 | 626,577 |
| EVERCOM SYSTEMS, INC. | 145,200 | 238,392 | 191,862 | - |
| EVEREST MIDWEST LLC | 1,056,000 | 660,000 | 759,000 | 712,800 |
| FRANCE TELECOM CORPORATE SOLUTIONS (NEW IN 2005) | - | - | - | 3,334 |
| GENUITY SOLUTIONS | 3,531,990 | 1,267,883 | NOW LEVEL 3 COMM | - |
| GIANT COMMUNICATIONS INC | 16,500 | 19,800 | 21,450 | 21,450 |
| GLOBAL CROSSING NORTH AMERICAN NETWORKS | 1,200,392 | 409,547 | 545,152 | 542,403 |
| GLOBAL CROSSING TELECOMMUNICATIONS | 19,503 | 2,525 | 6,287 | 4,851 |
| GOLDEN BELT TELEPHONE ASSN. INC | 3,960,000 | 4,653,000 | 5,280,000 | 5,280,000 |
| GOLDEN BELT TELEPHONE (RESELLER) | 346,500 ³ | 528,000 | 412,500 | 82,500 |
| GORHAM TELEPHONE COMPANY | 99,000 | 99,000 | 165,000 | 214,500 |
| GORHAM TELEPHONE COMPANY (RESELLER) (NEW IN 2005) | - | - | - | 41,250 |
| GREAT PLAINS COMMUNICATIONS | 24,605 | 27,840 | 21,702 | 25,364 |
| H & B COMMUNICATIONS INC. | 627,000 | 594,000 | 561,000 | 627,000 |
| HARTMAN TELEPHONE EXCHANGE INC. | 17,633 | 14,950 | 14,979 | 12,619 |
| HAVILAND TELEPHONE COMPANY INC. | 1,980,000 | 1,980,000 | 2,310,000 | 3,003,000 |
| HAVILAND TELEPHONE (RESELLER) NEW IN 2003 | - | 303,600 | 247,500 | 321,750 |
| HIGH PLAINS TELECOMMUNICATIONS | 112,200 | 30,195 | 85,800 | 85,800 |
| HOME TELEPHONE COMPANY INC.-(GALVA) | 1,221,000 | 1,204,500 | 1,122,000 | 1,320,000 |
| INMATE CALLING SOLUTIONS, LLC (NEW IN 2005) | | | - | 7,480 |
| INTELICAL OPERATOR SERVICES INC | 6,881 ⁴ | 10,148 | 8,564 | 11,873 |
| IONEX COMMUNICATIONS SOUTH | 1,694,583 | 1,362,227 | 1,397,080 | 1,088,806 |
| IP COMMUNICATIONS | 998,844 | NOT AVAILABLE | - | - |
| J.B.N. TELEPHONE COMPANY INC. | 2,442,000 | 1,980,000 | 1,650,000 | 1,650,000 |
| J.B.N. TELEPHONE (RESELLER) NEW IN 2003 | - | 132,000 | 148,500 | 198,000 |
| K-POWERNET, LLC (NEW IN 2005) | | | - | 8,673 |
| KAN-OKLA TELEPHONE ASSOCIATION INC | 2,217,570 | 2,552,787 | 2,858,280 | 2,819,877 |
| KAN-OKLA COMMUNICATIONS (RESELLER) NEW IN 2003 | - | 124,310 | 96,029 | 121,650 |
| KANSAS RSA #15 | 6,600 | 3,960 | 3,300 | 2,640 |

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|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| KANSAS TELECOM | 165 | 4,950 | 6,600 | NOT AVAILABLE |
| KCCP TRUST FKA KANSAS CITY CABLE PARTNERS | 181,264 | 191,926 | 213,252 | 213,252 |
| KIN NETWORK DBA ALLTEL COMMUNICATION | 990,000 | 1,320,000 | 1,320,000 | 1,155,000 |
| KMC DATA, LLC | 893,211 | 1,000,791 | 1,453,003 | 2,179,505 |
| KMC TELECOM INC. | 3,536,237 | 2,375,281 | 2,383,032 | 2,600,697 |
| KMC TELECOM V (RESELLER) NEW IN 2003 | - | 455,747 | OUT OF BUSINESS | - |
| LA HARPE TELEPHONE COMPANY INC. | 82,500 | 99,000 | 181,500 | 198,000 |
| LA HARPE TELEPHONE (RESELLER) NEW IN 2003 | - | 28,050 | 14,850 | 9,900 |
| LEVEL 3 COMMUNICATIONS | 2,057,055 | 1,587,960 | 1,711,380 | 1,247,994 |
| LOCAL TELEPHONE SERVICES | 8,250 ⁵ | OUT OF BUSINESS | - | - |
| MADISON TELEPHONE COMPANY INC. | 396,000 | 396,000 | 396,000 | 561,000 |
| MADISON TEL (RESELLER) NEW IN 2003 | - | 36,300 | 36,300 | 44,550 |
| MCI METRO ACCESS | 1,045,440 | 1,056,495 | 1,082,829 | 1,156,089 |
| MCI WORLDCOM NETWORK SERVICES | 11,739,420 | 9,564,885 | 11,286,000 | 3,254,889 |
| MCLEOD USA NETWORK SERVICES INC | 168,386 | 32,225 | 164,657 | 129,443 |
| MCLEOD USA TELECOMMUNICATIONS | 43,056 | 33,356 | 28,286 | 23,566 |
| MEDIA CONCEPTS | 214,500 | NO PROP. IN KS | - | - |
| MOKAN COMMUNICATIONS INC (RESELLER) | 14,206 | 14,311 | 17,476 | 16,947 |
| MO-KAN DIAL COMPANY INC. | 1,342,710 | 1,621,653 | 2,142,024 | 1,914,162 |
| MOUNDRIDGE TELEPHONE COMPANY | 2,376,000 | 2,640,000 | 3,366,000 | 3,630,000 |
| MOUNDRIDGE TELEPHONE COMPANY (RESELLER) | 61,050 | 82,500 | 115,500 | 165,000 |
| MUTUAL TELEPHONE COMPANY | 198,000 | 165,000 | 214,500 | 379,500 |
| MUTUAL TELEPHONE COMPANY (RESELLER) (NEW IN 2005) | - | - | - | 13,200 |
| NAVIGATOR TELECOMMUNICATIONS LLC | 35,107 | 29,156 | 42,405 | 106,670 |
| NEW EDGE NETWORK, INC | 281,927 | 175,052 | 185,151 | NOT AVAILABLE |
| NEX-TECH, INC | 1,155,000 | 1,155,000 | 1,650,000 | 2,640,000 |
| NUVOX COMMUNICATIONS OF KS | 2,379,465 | 2,728,598 | 1,835,290 | 1,387,568 |
| PEOPLES TELECOMMUNICATIONS | 990,000 | 1,188,000 | 1,386,000 | 1,402,500 |
| PEOPLES TELECOM LONG DISTANCE (RESELLER) NEW IN 2003 | - | 99,000 | 122,100 | 181,500 |
| PHONETEL TECHNOLOGIES | 36,597 | OUT OF BUSINESS | - | - |
| PIONEER TELEPHONE ASSOCIATION INC. | 8,220,795 | 7,727,167 | 7,235,178 | 9,179,848 |
| PRAIRIE STREAM COMMUNICATIONS INC (NEW IN 2004) | - | - | 24,750 | 16,500 |
| QWEST COMMUNICATION CORP | 9,521,820 | 12,046,980 | 21,758,880 | 2,568,390 |
| RAINBOW TELEPHONE COOP. ASSN. INC. | 858,000 | 990,000 | 1,320,000 | 1,716,000 |
| RAINBOW TELEPHONE COOP.(RESELLER) | 66,000 | 99,000 | 108,900 | 115,500 |
| RSL COM USA INC | 342 | OUT OF BUSINESS | - | - |
| RURAL TELEPHONE SERVICE COMPANY INC. | 6,595,169 | 6,265,548 | 5,610,000 | 5,936,264 |
| S & A TELEPHONE COMPANY INC. | 990,000 | 891,000 | 759,000 | 792,000 |
| S & A TELEPHONE (RESELLER) NEW IN 2003 | - | 24,750 | 46,200 | 66,000 |
| S & T TELEPHONE COOPERATIVE ASSN. | 4,773,765 | 4,774,023 | 9,227,923 | 8,734,366 |
| S & T TELEPHONE (RESELLER) NEW IN 2003 | - | 156,750 | 264,000 | 330,000 |
| SBC ADVANCED SOLUTIONS | 9,202,842 | 15,233,427 | 16,331,040 | 17,392,023 |
| SMARTSTOP INC. | NO PROP. IN KS | 959 ² | 256 | 359 |
| SOUTH CENTRAL TELECOMMUNICATION OF KIOWA | 1,039,500 | OUT OF BUSINESS | - | - |
| SOUTH CENTRAL TELEPHONE ASSN., INC. | 1,804,629 | 3,318,215 | 4,554,549 | 5,792,266 |
| SOUTH CENTRAL LONG DISTANCE (RESELLER) NEW IN 2003 | - | 16,500 | OUT OF BUSINESS | - |
| SOUTH CENTRAL WIRELESS | 1,485,000 | 1,485,000 | 1,023,000 | 1,023,000 |
| SOUTHEAST NEBRASKA TELEPHONE CO. | 1,686 | 1,289 | 1,198 | 1,160 |
| SOUTHERN KANSAS TELEPHONE CO (RESELLER) | 90,750 ⁶ | 138,600 | 272,250 | 361,340 |
| SOUTHERN KANSAS TELEPHONE COMPANY INC. | 5,869,301 | 5,774,983 | 5,610,000 | 4,927,364 |
| SOUTHWESTERN BELL TELEPHONE COMPANY | 340,652,829 | 318,717,333 | 306,523,536 | 323,946,480 |
| SPRINT COMMUNICATIONS CO LP | 74,504,760 | 79,386,120 | 74,462,685 | 31,389,600 |
| ST LONG DISTANCE | 198,000 | 330,000 | 280,500 | 301,444 |
| ST. ANDREWS TELECOMMUNICATIONS | LAWSUIT | OUT OF BUSINESS | - | - |
| SUNFLOWER TELEPHONE COMPANY INC. | 2,104,468 | 2,022,450 | 1,817,640 | 1,582,029 |

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|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| TELCOVE CORP | 962,443 | 1,888,318 ¹ | 1,884,333 | 4,232,012 |
| TELE-SAVERS | 990 ⁷ | OUT OF BUSINESS | - | - |
| TELIA SONERA INTERNATIONAL CARRIER (NEW IN 2005) | - | - | - | 39,378 |
| THE PAGER COMPANY | 5,861 | 14,852 | 12,157 | 33,932 |
| TOTAH TELEPHONE COMPANY INC. | 724,885 | 709,134 | 773,232 | 1,240,889 |
| TOUCH AMERICA, INC. | 1,044,743 | 456,588 | 149,747 | OUT OF BUSINESS |
| TRANSCOMMUNICATIONS | 30,774 | 24,713 | 24,713 | NOT AVAILABLE |
| TRI-COUNTY TELEPHONE ASSN., INC. | 1,155,000 | 825,000 | 1,650,000 | 2,640,000 |
| TRI-COUNTY TELEPHONE (RESELLER) NEW IN 2003 | - | 214,500 | 206,250 | 280,500 |
| TWIN VALLEY TELEPHONE INC. | 1,650,000 | 2,046,000 | 2,640,000 | 3,135,000 |
| TWIN VALLEY TELEPHONE (RESELLER) NEW IN 2003 | - | 128,700 | 123,750 | 165,000 |
| UNITED COMMUNICATIONS ASSN | 115,500 | 165,000 | 231,000 | 231,000 |
| UNITED TELEPHONE ASSOCIATION INC. | 2,736,901 | 3,367,880 | 4,272,744 | 5,181,913 |
| UNITED TELEPHONE CO. OF EASTERN KANSAS | 26,400,000 | 28,050,000 | 25,740,000 | 23,100,000 |
| UNITED TELEPHONE OF SOUTH CENTRAL KANSAS | 5,049,000 | 5,115,000 | 4,834,500 | 4,620,000 |
| UNITED TELEPHONE OF SOUTHEASTERN KANSAS | 1,842,053 | 2,004,220 | 2,107,882 | 2,186,765 |
| UNITED TELEPHONE COMPANY OF KANSAS INC. | 12,870,000 | 13,860,000 | 13,530,000 | 11,550,000 |
| VALUE-ADDED COMMUNICATIONS, INC (NEW IN 2005) | - | - | - | 9,939 |
| VERIZON SELECT SERVICES | 31,578 | 15,365 | 15,160 | 12,976 |
| WAMEGO TELEPHONE COMPANY INC. | 1,749,000 | 1,749,000 | 2,640,000 | 2,871,000 |
| WESTEL INC. | 1,662 | 1,176 | NO PROP. IN KS | - |
| WHEAT STATE TELEPHONE (RESELLER) | 141,900 ⁸ | 141,900 | 188,100 | 165,000 |
| WHEAT STATE TELEPHONE COMPANY INC. | 1,617,000 | 1,485,000 | 1,155,000 | 792,000 |
| WILLIAMS COMMUNICATIONS | 4,018,014 | NOW WITEL COMM | - | - |
| WILSON COMMUNICATIONS | 66,000 | 132,000 | 125,400 | 115,500 |
| WILSON TELEPHONE COMPANY INC. | 1,221,000 | 1,155,000 | 1,353,000 | 1,320,000 |
| WITEL COMM. FKA WILLIAMS COMMUNICATIONS (NEW IN 2003) | - | 4,240,500 | 4,302,144 | 3,040,455 |
| WORLDNET, LLC | 330,000 | 165,000 | 165,000 | 198,000 |
| WTC COMMUNICATIONS | 90,750 | 105,600 | 132,000 | 160,050 |
| XSPEDIUS COMMUNICATIONS LLC (NEW IN 2005) | - | - | - | 1,441 |
| XSPEDIUS MGMT OF KC FKA AMERICAN COMMUNICATIONS OF KC | - | 19,218 ³ | 18,017 | 8,387 |
| ZENDA TELEPHONE COMPANY INC. | 99,000 | 115,500 | 115,500 | 115,500 |
| TOTAL | 618,033,565 | 604,621,694 | 613,471,423 | 559,944,836 |

2002-1 ADDED VALUATION 01-24-03
2002-2 ADDED VALUATION 01-24-03
2002-3 ADDED VALUATION 01-24-03
2002-4 ADDED VALUATION 01-24-03
2002-5 ADDED VALUATION 01-24-03
2002-6 ADDED VALUATION 01-24-03
2002-7 ADDED VALUATION 01-24-03
2002-8 ADDED VALUATION 01-24-03
2003-1 BTA Docket 2003-5564-PV
2003-2 ADDED VALUATION 12-28-04
2003-3 ADDED VALUATION 12-31-03
2005-1 ADDED VALUATION 12-23-05
2005-2 ADDED VALUATION 12-23-05
2005-3 ADDED VALUATION 12-23-05
2005-4 ADDED VALUATION 12-23-05

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| | <i>2002</i> <i>Valuation</i> | <i>2003</i> <i>Valuation</i> | <i>2004</i> <i>Valuation</i> | <i>2005</i> <i>Valuation</i> |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>WATER COMPANIES</u> | | | | |
| BARTON HILLS WATER DIST. | 8,250 | 8,250 | 8,250 | 6,930 |
| CALDWELL UTILITIES | 89,100 | 79,200 | 77,550 | 72,600 |
| CHEROKEE COOPERATIVE WATER CORP., INC. | 2,640 | OUT OF BUSINESS | - | - |
| COLONIAL GARDEN MOBILE HOME PARK | 13,860 | 13,200 | NOT AVAILABLE | - |
| HOWISON HEIGHTS, INC. (NEW IN 2002) | 9,900 | 13,200 | NOT AVAILABLE | - |
| SUBURBAN WATER | 165,000 | 231,000 | 297,000 | 429,000 |
| TUTTLE CREEK WATER CO. | 5,940 | 5,610 | 3,960 | 3,960 |
| WHEATLAND ELECTRIC -WATER (NEW IN 2005) | - | - | - | 2,090,832 |
| WILSON LAKE ESTATES, INC. | 2,640 | 2,640 | 2,640 | 2,640 |
| TOTAL | 297,330 | 353,100 | 389,400 | 2,605,962 |
| <u>GRAND TOTAL</u> | <u>2,808,759,549</u> | <u>2,898,894,362</u> | <u>3,126,000,006</u> | <u>3,187,561,002</u> |