

2006

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**STATE OF KANSAS**

*Department of Revenue  
Division of Property Valuation*



**STATISTICAL REPORT  
OF  
PROPERTY ASSESSMENT  
and  
TAXATION**

Issued March 2007

*Joan Wagon  
Secretary of Revenue*

*Kathleen Sebelius  
Governor*

*Mark S. Beck  
Director*



*Kathleen Sebelius, Governor  
Joan Wagnon, Secretary*

[www.ksrevenue.org](http://www.ksrevenue.org)

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Division of Property Valuation

March 2007

The Honorable Kathleen Sebelius, Governor  
The Honorable Steve Morris, President of the Senate  
The Honorable Melvin Neufeld, Speaker of the House  
Members of the 82<sup>nd</sup> 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 2006 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](http://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.)
<b>2006</b>	N/A	Available on web site
<b>2005</b>	N/A	Available on web site
<b>2004</b>	N/A	Available on web site
<b>2003</b>	N/A	Available on web site
<b>2002</b>	N/A	Available on web site
<b>2001</b>		
<b>2000</b>		
<b>1999</b>		
<b>Total</b>		

Kansas Department of Revenue  
 Division of Property Valuation  
 915 SW Harrison - 400 North  
 Topeka, KS 66612-1585



## FOREWORD

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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 2005-2006 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 2003-2006.

The second section includes county statistics of:

- mortgage registration, instruments filed, indebtedness and fees;
- neighborhood revitalization tax rebate;
- digital broadcast equipment tax credit;
- 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 2005-2006;
- exempt industrial revenue bonds and economic development real and personal valuation;
- distribution of taxes levied for 2007 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 2005 and 2006:

- statewide, and
- county.



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## **SECTION I**

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# **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 following 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; extension districts; libraries; fire districts; recreation commissions; watersheds; sewer, et cetera.

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 and following years.

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 \$\$*

<u>Year</u>	<u>Statewide assessed valuation</u>	<u>USD General Fund Levy per 1000 assessed valuation</u>	<u>General Fund</u>	<u>Local Option Budget L.O.B. Supplemental Gen. Fund Tax</u>	<u>Total General Fund and L.O.B. Tax</u>	<u>Total tax all USD funds including Recreation Commission</u>	<u>Percent change</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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%
2006	28,964.3	20 mills	533.7	449.7	983.4	1,418.0*	n/a

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.

\*Removed Recreation Commission tax effective 2006

# TOTAL STATEWIDE PROPERTY TAXES REPORTED BY TAXING SUBDIVISIONS

*Tax dollars expressed in millions*

(Includes personal property late filing penalty tax for all years.)

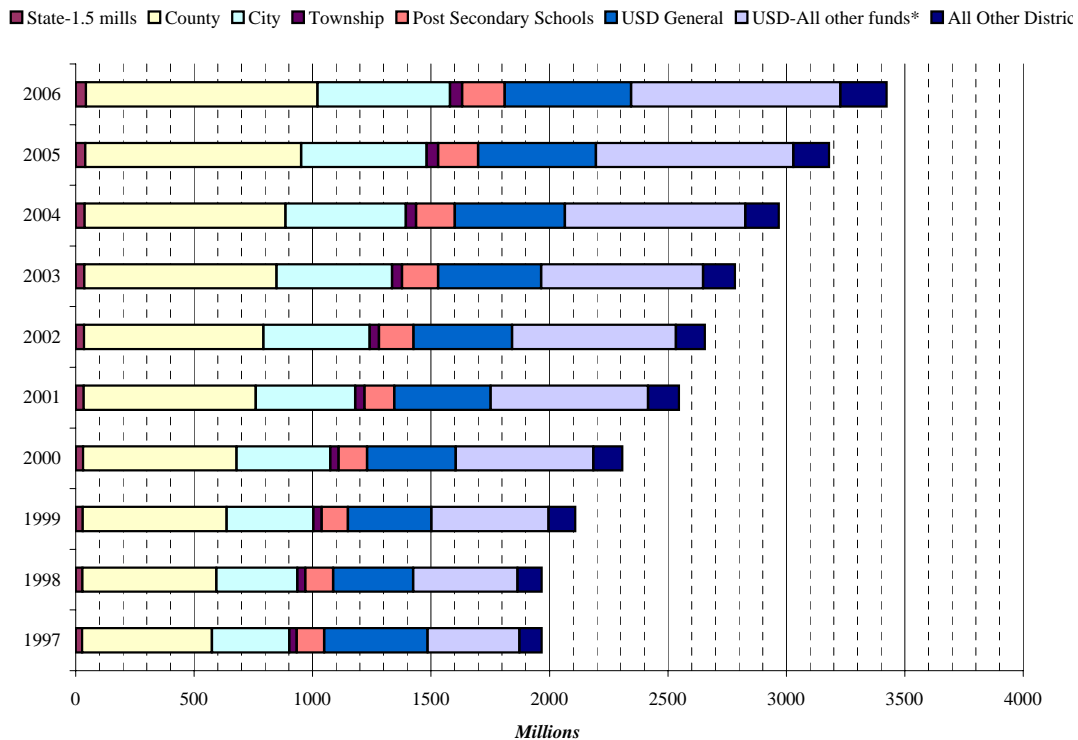
Excludes motor vehicles taxed pursuant to K.S.A. 79-5100 *et. seq.*

Taxing Subdivision (District)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
State-1.5 mills	27.22	28.30	29.65	31.38	33.76	34.62	36.01	38.17	40.60	43.52
County	548.30	566.75	608.19	648.73	726.20	758.67	812.58	847.93	911.17	977.47
City	326.28	341.76	365.51	394.66	421.20	448.42	488.05	507.93	530.60	560.10
Township	31.76	32.83	34.84	36.10	38.40	39.10	41.91	43.95	47.96	50.68
Post Secondary Schools	116.17	118.48	111.54	119.30	126.10	145.45	152.51	162.53	168.74	179.39
USD General	436.65	336.54	351.93	375.25	406.00	415.90	435.00	464.79	496.85	533.72
USD-All other funds*	387.85	441.41	494.44	580.22	665.00	692.77	682.47	762.41	834.69	884.30
All Other Districts	93.48	102.20	113.58	123.28	131.50	122.14	135.30	142.05	150.20	195.49
<b>Total Property Tax Dollars</b>	<b>1,967.71</b>	<b>1,968.27</b>	<b>2,109.68</b>	<b>2,308.92</b>	<b>2,548.11</b>	<b>2,657.07</b>	<b>2,783.83</b>	<b>2,969.76</b>	<b>3,180.81</b>	<b>3,424.67</b>

\*Moved Recreation Commission to All Other Districts

Taxing Subdivision (District)	% Chg	% Chg	% Chg	% Chg	% Chg	% Chg	% Chg	% Chg	% Chg	% Chg
	96-97	97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
State-1.5 mills	8.6%	4.0%	4.8%	5.8%	7.6%	2.6%	4.0%	6.0%	6.4%	7.2%
County	7.2%	3.4%	7.3%	6.7%	11.9%	4.5%	7.1%	4.4%	7.5%	7.3%
City	4.8%	4.7%	6.9%	8.0%	6.7%	6.5%	8.8%	4.1%	4.5%	5.6%
Township	6.2%	3.4%	6.1%	3.6%	6.4%	1.8%	7.2%	4.9%	9.1%	5.7%
Post Secondary Schools	4.8%	2.0%	-5.9%	7.0%	5.7%	15.3%	4.9%	6.6%	3.8%	6.3%
USD General	-24.7%	-22.9%	4.6%	6.6%	8.2%	2.4%	4.6%	6.8%	6.9%	7.4%
USD-All other funds*	21.9%	13.8%	12.0%	17.3%	14.6%	4.2%	-1.5%	11.7%	9.5%	5.9%
All Other Districts	7.2%	9.3%	11.1%	8.5%	6.7%	-7.1%	10.8%	5.0%	5.7%	30.2%
<b>Total % Change in Property Taxes</b>	<b>-0.3%</b>	<b>0.0%</b>	<b>7.2%</b>	<b>9.4%</b>	<b>10.4%</b>	<b>4.3%</b>	<b>4.8%</b>	<b>6.7%</b>	<b>7.1%</b>	<b>7.7%</b>

\*Moved Recreation Commission to All Other Districts



**STATEWIDE AD VALOREM VALUATION, TAX AND LEVY**

**Years of comparison 1997 - 2006**

**Excludes penalty valuation and tax**

*Value and tax expressed in millions of dollars*

Year	Valuation	% Chg	Year	Tax	% Chg	Year	Avg levy	% Chg
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%
2006	28,964.28	7.2%	2006	3,418.38	7.7%	2006	118.02	0.4%





## TABLE I

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**General Statement and Comparison**  
Summary of 2005 - 2006 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 2005 - 2006  
Tax Years as of November 1

	2005		2006		Change		Value	Tax
	Valuation	Tax	Valuation	Tax	Valuation	Tax	% Change	% Change
Locally Assessed Properties								
Rural Land and Improvements	4,476,786,684	502,812,635	4,609,731,666	521,894,889	132,944,982	19,082,254	2.97%	3.80%
Urban Land and Improvements	15,328,610,879	1,885,695,382	16,508,245,106	2,039,617,191	1,179,634,227	153,921,809	7.70%	8.16%
Total Real Estate	19,805,397,563	2,388,508,017	21,117,976,772	2,561,512,080	1,312,579,209	173,004,063	6.63%	7.24%
Personal Property								
Rural	2,454,251,394	233,208,910	3,036,357,149	291,137,899	582,105,755	57,928,989	23.72%	24.84%
Urban	1,642,317,220	215,462,171	1,704,499,017	224,043,279	62,181,797	8,581,108	3.79%	3.98%
Total Personal Property	4,096,568,614	448,671,081	4,740,856,166	515,181,178	644,287,552	66,510,096	1.62%	14.82%
Total Locally Assessed Property	23,901,966,177	2,837,179,098	25,858,832,938	3,076,693,258	1,956,866,761	239,514,160	8.19%	8.44%
State Assessed Public Utilities								
Barge Lines	11,945	1,386	6,429	750	(5,516)	(636)	-46.18%	-45.88%
Electric Power Companies	1,486,295,187	141,953,026	1,461,820,383	142,528,040	(24,474,804)	575,014	-1.65%	0.41%
Pipe Line Companies	833,239,912	95,827,630	880,356,689	100,875,319	47,116,777	5,047,690	5.65%	5.27%
Railroads & Railroad Corporation	215,498,940	26,915,889	235,120,983	29,614,983	19,622,043	2,699,094	9.11%	10.03%
Stored Gas Companies	78,572,241	2,006,319	0	0	(78,572,241)	(2,006,319)	-100.00%	-100.00%
Telephone Companies	559,944,836	70,892,339	534,742,610	68,435,548	(25,202,226)	(2,456,792)	-4.50%	-3.47%
Water Plants	2,605,962	267,303	2,247,146	226,959	(358,816)	(40,344)	-13.77%	-15.09%
Total Assessed Public Utilities***	3,176,169,023	337,863,892	3,114,294,240	341,681,599	(61,874,783)	3,817,707	-1.95%	1.13%
Total Tangible Property Valuation and Tax Levied	27,078,135,200	3,175,042,990	28,973,127,178	3,418,374,857	1,894,991,978	243,331,867	7.00%	7.66%

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.  
Total tangible valuation

2006 Average State Levy      Total levied tax divided by \*\*       $\frac{3,418,374,723}{28,964,281,984}$  equals 118.020 per thousand dollars valuation.  
Total tangible valuation

- \* Excludes \$5,758,435 tax on Personal Property late filing penalty.
- \*\* Excludes \$6,293,752 tax on Personal Property late filing penalty.
- \*\*\* Includes 8,845,194 value omitted from the Clerk's November Certification 11/15/06.



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## **TABLE Ia**

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**General Statement and Comparison**  
Summary of 2005 - 2006 Tax Years as of  
November 1 of  
Ad Valorem Property Tax  
In Lieu of Ad Valorem Tax  
Special Assessments Tax

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## **TABLE Ib**

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

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## **TABLE Ic**

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**Mortgage Registration Comparison**  
Summary of 2005 - 2006  
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 2005 - 2006 Tax Years as of November 1

**Table Ia**

	2005		2006		Change		%
		Tax		Tax			Change
Tangible Property Tax Levied		3,175,053,178		3,418,375,634		243,322,456	7.7%
Penalty		5,758,644		6,294,620		535,976	9.3%
In Lieu of Ad Valorem Tax:							
Locally Levied Intangibles - Counties		2,638,001		2,964,003		326,002	12.4%
Locally Levied Intangibles - Public Utilities		7,625		7,505		(120)	-1.6%
Economic Development		2,984,078		2,546,547		(437,531)	-14.7%
Industrial Revenue Bond		15,132,918		15,972,713		839,795	5.5%
All Other		569,785		644,803		75,018	13.2%
Special Assessments - Counties		124,989,583		133,393,177		8,403,594	6.7%
Special Assessments - Public Utilities		11,215		10,901		(314)	-2.8%
Total Tax reported by all counties		3,327,145,027		3,580,209,903		253,064,876	7.6%

**Table Ib**

**LOCALLY COLLECTED MOTOR VEHICLE and STATE MOTOR CARRIER TAX**

	2005		2006		Change		%
	Valuation	Tax	Valuation	Tax	Valuation	Tax	Change
Locally Collected Motor Vehicle Valuation and Tax (K.S.A. 79-Article 51)	3,055,156,422	301,600,735	3,122,934,833	312,226,750	67,778,411	10,626,015	3.52%
Recreational Vehicle Tax		3,565,060		3,641,918		76,858	2.16%
Rental Excise Tax on Motor Vehicles (K.S.A. 79-5117)		2,861,758		2,978,742		116,984	4.09%
16/20M Motor Vehicle Valuation and Tax (K.S.A. 79-Article 51)	67,625,166	7,026,727	70,474,865	7,360,159	2,849,699	333,432	4.75%
State Levied Ad Valorem Tax on Motor Carrier Over-the-Road Vehicles and Rolling Equipment	217,210,458	29,250,018	255,221,243	35,059,270	38,010,785	5,809,252	19.86%

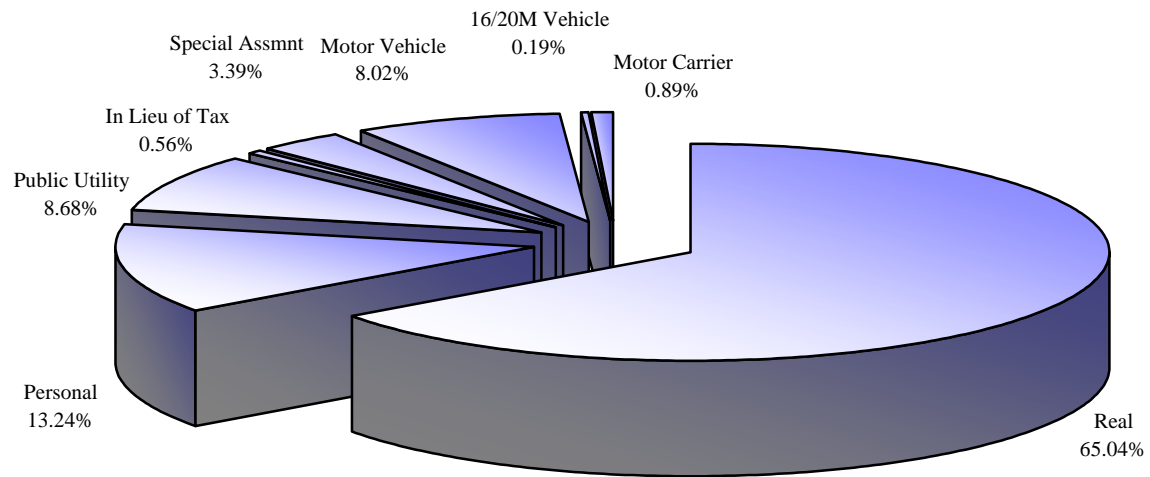
**Table Ic**

**MORTGAGE REGISTRATION INDEBTEDNESS, MORTGAGE FEES and HERITAGE FEES**

	2005		2006		Change		%
	Indebtedness	Tax	Indebtedness	Tax	Indebtedness	Tax	Change
Mortgage Registration Fees	21,845,444,445	54,613,416	20,208,899,742	50,522,381	(1,636,544,703)	(4,091,035)	-7.5%
Mortgage Heritage Fees		2,184,619		2,213,971.49		29,352	1.3%

All tax expressed in millions of \$\$

Tax Type	Tax	Tax Type	Percent of Total
Real	2,561.51	Real	65.04%
Personal (incl. Penalty)	521.48	Personal	13.24%
Public Utility	341.68	Public Utility	8.68%
In Lieu of Tax	22.14	In Lieu of Tax	0.56%
Special Assmnt	133.40	Special Assmnt	3.39%
Motor Vehicle	315.69	Motor Vehicle	8.02%
16/20M Vehicle	7.36	16/20M Vehicle	0.19%
Motor Carrier	35.06	Motor Carrier	0.89%
<b>Total</b>	<b>3,938.32</b>	<b>Total</b>	<b>100.00%</b>





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## TABLE II

Comparison Summary of Assessed  
Valuation of 2003 - 2006  
**State Appraised Railroads**  
**Public Utility Companies**

**Comparative Statement of Assessed Valuation  
of State Appraised Railroads and Public Utility Companies  
for 2003 - 2006**

	<u>2003</u> <u>Valuation</u>	<u>2004</u> <u>Valuation</u>	<u>2005</u> <u>Valuation</u>	<u>2006</u> <u>Valuation</u>
<b><u>BARGE LINES</u></b>				
ALTER BARGE LINE, INC.	986	986	986	-
BLASKE MARINE, INC.	3,973	3,973	-	-
MAGNOLIA MARINE TRANSPORTATION COMPANY	4,037	4,037	10,959	6,429
<b>TOTAL</b>	8,996	8,996	11,945	6,429
<b><u>ELECTRIC POWER COMPANIES</u></b>				
ALFALFA ELECTRIC COOPERATIVE INC.	222,526	184,733	142,983	153,506
ARK VALLEY ELECTRIC COOP., ASSN., INC.	2,904,000 <sup>1</sup>	2,640,000 <sup>1</sup>	2,343,000 <sup>1</sup>	2,260,500
BLUE STEM ELECTRIC COOP	2,227,500	1,980,000	1,980,000	2,326,500
BROWN ATCHISON ELECTRIC COOP ASSN INC.	1,386,000	1,287,000	1,287,000	1,089,000
BUTLER RURAL ELECTRIC COOP., ASSN.	2,046,000	2,211,000	2,211,000	2,574,000
CANEY VALLEY ELECTRIC COOP., ASSN., INC.	2,838,000	2,607,000	1,980,000	2,095,500
CMS ELECTRIC COOPERATIVE INC.	2,639,501	2,870,472	3,134,436	3,266,010
DONIPHAN ELECTRIC COOP., ASSN., INC.	346,500	330,000	297,000	313,500
DS&O RURAL ELECTRIC COOP., ASSN., INC.	1,881,000	1,980,000	2,145,000	2,029,500
EMPIRE DISTRICT ELECTRIC COMPANY	13,888,446	15,573,294	15,899,466	15,637,987
FLINT HILLS RURAL ELECTRIC COOP ASSN INC	2,475,000	2,277,000	2,277,000	2,359,500
HEARTLAND RURAL ELECTRIC COOP	3,462,868	3,786,746	4,231,114	4,470,215
KANSAS CITY POWER & LIGHT CO.	314,009,537	334,395,419	357,542,955	364,704,285
KANSAS ELECTRIC POWER COOP.	38,707,060	39,365,785	38,948,369	38,191,643
KANSAS GAS & ELECTRIC COMPANY	361,188,993	361,208,595	343,120,586	344,383,578
KAW VALLEY ELECTRIC COOP COMPANY, INC.	4,686,000	4,933,500	4,620,000	4,191,000
LANE-SCOTT ELECTRIC COOPERATIVE INC.	1,914,000	1,683,000	1,881,000	1,947,000
LEAVENWORTH-JEFFERSON ELEC., COOP., INC.	2,805,000	2,673,000	3,102,000	3,762,000
LYON-COFFEY COUNTY ELECTRIC COOP INC.	2,640,000	2,739,000	2,557,500	2,755,500
MIDWEST ENERGY INC.	23,760,000	30,360,000	33,000,000	30,145,500
MISSOURI PUBLIC SERVICE (FKA UTILICORP UNITED)	15,858,757	15,062,190	14,540,153	13,497,734
NEMAHA-MARSHALL ELECTRIC COOP. ASSN. INC	940,500	858,000	726,000	610,500
NINNESCAH RURAL ELECTRIC COOP. ASSN. INC	1,617,000	1,782,000	2,046,000	2,541,000
PIONEER ELECTRIC COOPERATIVE INC.	9,735,000	11,055,000	12,243,000	13,596,000
PRAIRIE LAND ELECTRIC COOP	3,795,000	4,059,000	4,702,500	4,933,500
RADIANT ELECTRIC COOPERATIVE INC.	1,023,000	1,039,500	1,105,500	1,320,000
ROLLING HILLS ELECTRIC COOP	3,630,000	3,498,000	3,267,000	3,382,500
SEDGWICK COUNTY ELECTRIC COOP. ASSN. INC	1,914,000	2,013,000	2,079,000	2,079,000
SEP CORP (FKA SUNFLOWER ELECTRIC COOPERATIVE)	56,760,000	59,400,000	64,680,000	73,920,000
SOUTHWESTERN PUBLIC SERVICE COMPANY	395,852	3,248,256	529,155	450,450
SUMNER-COWLEY ELECTRIC COOP., INC.	2,871,000	2,607,000	2,772,000	2,871,000
TWIN VALLEY ELECTRIC COOP., INC.	957,000	627,000	712,800	716,100
VICTORY ELECTRIC COOP., ASSN., INC.	1,881,000	1,716,000	2,161,500	2,475,000
WESTAR ENERGY-ELEC DIV (FKA WESTERN RESOURCES)	444,000,018	482,438,009	496,928,612	449,881,278
WESTERN COOPERATIVE ELECTRIC ASSN., INC.	3,630,000	4,092,000	4,702,500	4,702,500
WESTERN FARMERS ELECTRIC COOP.	24,010	24,479	24,245	20,376
WESTPLAINS ENERGY	44,565,906	38,316,429	34,834,496	39,634,815
WHEATLAND ELECTRIC COOPERATIVE INC.	15,400,437	15,233,041	14,424,400 <sup>2</sup>	16,532,406
<b>TOTAL</b>	1,395,026,411	1,462,154,448	1,485,179,270	1,461,820,383

2003-1 Valuation Changed by BTA

2004-1 BTA Settlement Value

2005-1 BTA Settlement Value

2005-2 BTA Settlement Value

**Comparative Statement of Assessed Valuation  
of State Appraised Railroads and Public Utility Companies  
for 2003 - 2006**

	<u>2003 Valuation</u>	<u>2004 Valuation</u>	<u>2005 Valuation</u>	<u>2006 Valuation</u>
<b><u>PIPELINE COMPANIES</u></b>				
A G SUPPLY LLC (NEW IN 2004)	-	148,500	99,000	92,400
AMERICAN ENERGIES GAS SER. (NEW IN 2004)	-	115,500	115,500	115,500
AMERICAN ENERGIES PIPELINE, LLC (New in 2006)	-	-	-	594,000
AMERICAN WARRIOR, INC. (New in 2006)	-	-	-	3,300
AMERICUS GAS COMPANY, INC.	31,664	31,738	31,782	31,842
ANADARKO GATHERING INC.	18,044,132	18,229,053	20,745,260	19,473,561
ANADARKO NATURAL GAS	594,000	594,000	594,000	528,000
ANGELL PIPELINE, LLC (New in 2006)	-	-	-	39,600
ANR PIPELINE COMPANY	17,103,900	16,684,346	16,259,991	17,201,077
ARCO MIDCON (ARCO PIPE LINE COMPANY)	696,888	NOW CCPS	-	-
ATMOS ENERGY CORP	21,827,207	26,340,369	32,509,369	33,919,232
B K METALS, INC (NEW IN 2004)	-	132,000	148,500	148,500
BENSON MINERAL GROUP, INC. (New in 2006)	-	-	-	49,500
BEREXCO, INC. (New in 2006)	-	-	-	66,000
BIG CREEK FIELD SERVICES, LLC (New in 2006)	-	-	-	66,000
BITTER CREEK PIPELINE (NEW IN 2001)	61,083	48,292	66,038	68,426
BLUESTEM PIPELINE	33,000	33,000	MERGED INTO BLUESTEM PL III	
BLUESTEM PIPELINE II	247,500	528,000	MERGED INTO BLUESTEM PL III	
BLUE STEM PIPELINE III (NEW IN 2003)	1,389,278	1,875,502	5,654,615 <sup>1</sup>	8,752,406 <sup>1</sup>
BLUE STEM PIPELINE IV	39,600	66,000	MERGED INTO BLUESTEM PL III	
BP PIPELINE (NORTH AMERICAN) INC.	5,218,181	4,956,544	5,031,045	4,077,884
BRANCH SYSTEMS, INC. (New in 2006)	-	-	-	763,044
CCPS TRANSPORTATION (FKA ARCO MIDCON) NEW IN 2004	-	1,374,191	3,301,505	5,216,805
CENTERPOINT ENERGY GAS TRANSMISSION	289,714	326,700	397,320	334,719
CHEROKEE BASIN PIPELINE (New in 2006)	-	-	-	4,620,000
CHASE TRANSPORTATION COMPANY	12,155,846	7,606,140	MERGED INTO MAGELLAN PIPELINE CO	
CHERRYVALE PIPELINE, LLC (New in 2006)	-	-	-	1,320,000
CHESAPEAKE OPERATING, INC (New in 2006)	-	-	-	42,900
CHEYENNE PLAINS GAS PIPELINE (NEW IN 2004)	-	1,981,361	45,322,992	44,705,430
CHISHOLM PIPELINE COMPANY	1,331,760	1,387,228	1,257,114	828,140
CIG FIELD SERVICES CO.	3,814,663	NOW REGENCY MIDCON GAS		
CLARCO GAS CO., INC.	-	-	-	82,500
COFFEYVILLE RESOURCES	-	-	854,969	5,471,625
COLORADO INTERSTATE GAS COMPANY	12,207,452	15,583,082	16,486,983	14,807,678
COLT ENERGY INC. (New in 2006)	-	-	-	33,000
CONOCO PIPE LINE COMPANY	2,997,894	3,123,319	NOW CONOCOPHILLIPS	
CONOCOPHILLIPS PIPELINE CO. (NEW IN 2005)	-	-	2,861,602	18,181,469
CUSHING-CHICAGO PIPELINE (FKA AMOCO CUSHING-CHICAGO PL)	675,285	NOW CCPS	-	
DAYSTAR PETROLEUM INC/HARVEST PIPELINE (New in 2006)	-	-	-	49,500 <sup>2</sup>
DEFS ANADARKO GATHERING	1,428,794	1,021,264	892,194	707,450
DOUBLE EAGLE RESOURCES, LLC (New in 2006)	-	-	-	122,100
DUKE ENERGY FIELD SERVICES	10,231,056	9,624,912	25,107,720	37,016,760
EAGLE PIPELINE	41,250 <sup>1</sup>	41,250	54,450 <sup>2</sup>	Not Available
EDI GATHERING	102,300	103,950	102,300	99,000
EINSEL GAS MARKETING, LLC (New in 2006)	-	-	-	39,930
ELLSWORTH SYSTEMS, INC. (New in 2006)	-	-	-	16,500
EMERALD PIPELINE CORP.	9,814	9,814	9,814	NOW VALERO TERMINALING & DIST
ENBRIDGE PIPELINE	10,647,384	9,924,394	8,370,544	8,945,841
ENBRIDGE PIPELINE (OZARK) L.L.C. (NEW FOR 2005)	-	-	450,681	449,262

Table II

**Comparative Statement of Assessed Valuation  
of State Appraised Railroads and Public Utility Companies  
for 2003 - 2006**

	<u>2003 Valuation</u>	<u>2004 Valuation</u>	<u>2005 Valuation</u>	<u>2006 Valuation</u>
EOTT PIPELINE L.P.	4,912,009	NOW LINK ENERGY		
EXXONMOBIL OIL CORP	2,970,000	2,970,000	2,970,000	3,201,000
FARMLAND INDUSTRIES, INC.	673,631	673,439	OUT OF BUSINESS	
FLINT HILLS GAS COMPANY, INC.	6,600	6,928	8,250	8,910
GRANT GATHERING COMPANY	2,475,000	2,508,000	2,508,000	2,508,000
HEARTLAND PIPELINE CO.	1,198,336	1,034,462	1,002,992	1,231,017
JAYHAWK PIPELINE CORP.	4,355,913	4,984,219	5,922,600	5,443,581
JONES GAS CORPORATION (New in 2006)	-	-	-	26,400 <sup>3</sup>
KANEB PIPE LINE COMPANY	16,265,350	17,419,553	14,560,013	17,719,540
KANSAS GAS SERVICE	91,414,000	116,764,006	119,972,041	113,250,176
KANSAS NATURAL GAS OPERATING (New in 2006)	-	-	-	5,544
KANSAS PROCESSING EQR, LLC (New in 2006)	-	-	-	115,500
KAW PIPE LINE COMPANY	1,122,000	1,155,000	1,155,000	1,650,000
KB GATHERING CO.	46,200	46,200	46,200	66,000
KEYES HELIUM COMPANY, LLC	376,396	NOW NATHANIEL		
KG SYSTEM LIMITED PARTNERSHIP (NEW FOR 2005)	-	-	94,050 <sup>3</sup>	151,800
KINDER MORGAN OPERATING "A"	4,822,242	4,858,847	5,241,931	4,533,121
KINDER MORGAN INTERSTATE GAS TRANS	29,322,315	35,359,870	36,953,813	35,757,587
KOCH GATHERING SYSTEMS, INC.	66,000	33,000	33,000	33,000
KOCH HYDROCARBON CO.	1,452,000	1,452,000	1,320,000	NOW ONEOK
KOCH PIPELINES, INC.	4,960,355	4,287,908	4,546,753	HYDROCARBON NOW ONEOK NGL PIPELINE
KOMAREK SYSTEM JOINT VENTURE (New in 2006)	-	-	-	46,200
LAYNE ENERGY SYCAMORE PIPELINE (New in 2006)	-	-	-	1,551,000
LINK ENERGY PIPELINE (FKA EOTT PIPELINE) (NEW IN 2004)	-	5,734,212	PROPERTY SOLD	
LOBO PRODUCTION, INC. (New in 2006)	-	-	-	66,000
LUMEN ENERGY CORP	495,000	594,000	990,000	957,000
MAC COUNTY GAS INC.	115,500	NOW AMERICAN ENGERGIES GAS SERVICE		
MAGELLAN AMMONIA (NEW IN 2004)	-	2,588,760	2,759,130	2,313,993
MAGELLAN PIPELINE (FKA WILLIAMS PIPELINE) (NEW IN 2004)	-	28,272,037	38,329,046	34,014,552
MIAMI PIPE LINE COMPANY	66,000	66,000	66,000 <sup>4</sup>	66,000
MID AMERICA PIPELINE COMPANY-DIV. MAPCO	21,242,860	18,393,844	20,641,975	19,575,310
MID COAST HOLDING #1	107,250	107,250	99,000	99,000
MID-CONTINENT FRACTIONTION \$ STORAGE NEW IN 2004	-	3,630,000	3,135,000	3,300,000
MID-CONTINENT MARKET CENTER	4,125,000	4,191,000	4,158,000	3,960,000
MIDWEST ENERGY (GAS)	5,940,000	5,734,714	5,115,000	3,960,000
MIDWEST GRAIN PIPELINE INC.	330,000	280,500	264,000	264,000
MONUMENT RESOURCES, INC. (New in 2006)	-	-	-	82,500
NATHANIEL ENERGY (FKA KEYES HELIUM COMPANY) NEW IN 2004	-	325,579	363,314 <sup>5</sup>	28,509
NATIONAL COOPERATIVE REFINERY ASSOC.	231,000	231,000	297,000	297,000
NATURAL GAS PIPELINE COMPANY OF AMERICA	30,575,160	33,707,599	36,205,676	37,139,850
NEODESHA PIPELINE INC. (New in 2006)	-	-	-	74,250
NORTHERN NATURAL GAS CO.	83,466,405	81,930,146	92,942,273	92,771,630
ONEOK CONWAY KANSAS (NEW IN 2004)	-	3,300,000	5,280,000 <sup>6</sup>	NOW ONEOK
ONEOK GAS PROCESSING CO.	25,353,575	24,870,400	23,620,570	HYDROCARBON 26,140,415
ONEOK HYDROCARBON, LP (fka OneOK Conway)	-	-	-	8,250,000
ONEOK NGL PIPELINE, LP (fka Koch Pipeline)	-	-	-	7,858,752
OSAGE PIPELINE COMPANY, DIV. GETTY OIL	2,990,067	3,163,869	3,174,070	3,822,431

**Comparative Statement of Assessed Valuation  
of State Appraised Railroads and Public Utility Companies  
for 2003 - 2006**

	<u>2003 Valuation</u>	<u>2004 Valuation</u>	<u>2005 Valuation</u>	<u>2006 Valuation</u>
PAN GAS STORAGE COMPANY	23,317,975	24,289,378	23,879,939	22,515,339
PANHANDLE EASTERN PIPELINE COMPANY	44,557,755	46,387,407	53,887,086	54,225,864
PANHANDLE FIELD SERVICES CO	6,901,080	6,249,210	Now Duke Energy Fields Services	
PAWNEE WESTERN, LLC (New in 2006)	-	-	-	31,350
PEOPLES NATURAL GAS OF AQUILA	19,627,585	22,220,471	19,904,871	20,974,582
PHILLIPS PIPE LINE COMPANY	23,299,676	19,228,069	16,769,198	NOW CONOCO PHILLIPS
PIONEER NATURAL RESOURCES	1,320,000	1,320,000	1,320,000	1,551,000
PLAINS PIPELINE, L.P. (NEW IN 2005)	-	-	4,237,992	4,258,386
PLATTE PIPE LINE COMPANY	637,303	613,094	577,144	645,266
PRAFFORD GAS SYSTEM, LC (New in 2006)	-	-	-	13,200
PRAIRIE PIPELINE, LLC (New in 2006)	-	-	-	62,700
PRAXAIR INC.	46,200	46,200	46,200	49,500
PRIORITY OIL & GAS LLC (New in 2006)	-	-	-	132,000
R & B OIL & GAS, INC. (New in 2006)	-	-	-	37,950
REGENCY MIDCON GAS (NEW IN 2004)	-	12,013,865	21,681,000	17,325,000
SEMGAS GATHERING, LLC (New in 2006)	-	-	-	346,500
SEMINOLE GAS	20,799	20,799	20,799	20,799
SEMINOLE TRANSPORTATION & GATHERING-NEW IN 2002	1,320,000	1,320,000	1,320,000	1,155,000
SEMKAN, LLC (New in 2006)	-	-	-	874,500
SEVERY GAS COMPANY	41,250	43,420	49,500	49,500
SHAWMAR OIL & GAS CO. INC.	198,000	214,500	214,500	445,500
SHELL PIPELINE	3,019,038	2,873,640	748,222	949,941
SINCLAIR PIPELINE CO.	49,569	49,081	46,286	46,032
SOUTHERN STAR CENTRAL GAS PIPELINE	48,215,613	51,224,481	60,208,071	65,157,716
STANTON GATHERING SYSTEM JOINT VENTURE	198,000	165,000	135,300	214,500
TEXACO NATURAL GAS	3,300,000	NOW ONEOK CONWAY	-	
TIMBERLAND GATHERING & PROCESSING	247,206	221,312	218,535	315,830
TRANS PACIFIC OIL CORPORATION (New in 2006)	-	-	-	21,450
UNITED CITIES GAS STORAGE	1,650,000	3,630,000	MERGED INTO ATMOS	
VALERO LOGISTICS OPERATIONS	710,233	76,359	78,713	95,538
VALERO TERMINALING AND DIST (fka Emerald PL)	-	-	-	9,741
WEST WICHITA GAS GATHERING NEW IN 2004	-	528,000	2,409,000	1,320,000
WESTERN GAS RESOURCES, INC. NEW IN 2005	-	-	3,349,699 <sup>7</sup>	3,253,127
WGP-KHC LLC	14,850,000	14,850,000	16,500,000	14,850,000
WILLIAMS AMMONIA PIPELINE	2,729,078	NOW MAGELLAN	-	
WILLIAMS PIPE LINE COMPANY	22,085,465	NOW MAGELLAN	-	
<b>TOTAL</b>	681,037,634	740,149,077	848,102,040	872,368,260

2003-1 Added Valuation 12/28/2004  
2005-1 Added Valuation 12/23/2005  
2005-2 Added Valuation 03/06/2006  
2005-3 Added Valuation 12/23/2005  
2005-4 Added Valuation 03/30/2006  
2005-5 Added Valuation 12/23/2005  
2005-6 Added Valuation 12/23/2005  
2005-7 Added Valuation 03/30/2006  
2006-1 Added Valuation 12/18/2006  
2006-2 Added Valuation 12/18/2006  
2006-3 Added Valuation 12/18/2006

**Comparative Statement of Assessed Valuation  
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	<u>2003</u> <u>Valuation</u>	<u>2004</u> <u>Valuation</u>	<u>2005</u> <u>Valuation</u>	<u>2006</u> <u>Valuation</u>
<b><u>RAILROAD COMPANIES</u></b>				
BNSF	80,326,088	80,375,869	85,865,240	99,912,863
BOOT HILL & WESTERN RAILROAD	75,000	75,000	75,000	50,000
CIMARRON VALLEY RAILROAD	280,667	289,210	261,838	224,559
GARDEN CITY WESTERN RY. CO.	163,750	225,000	212,500	212,500
HUTCHINSON & NORTHERN RY. CO.	75,000	75,000	75,000	Not Available
KANSAS & OKLAHOMA RR	1,770,009	3,252,278	2,400,300	2,454,400
KANSAS CITY SOUTHERN RY. CO.	1,242,160	988,756	1,061,647	1,119,598
KANSAS CITY TERMINAL RY. CO.	2,563,858	2,403,961	1,986,605	1,917,747
MARSHALL COUNTY RAILROAD HIST. SOCIETY	10,000	10,000	10,000	10,000
MISSOURI & NORTHERN ARKANSAS RR	38,630	46,536	43,628	44,083
NKCR RAILWAY (FKA NEBRASKA, KANSAS COLORADO)	469,725	495,265	410,229	412,568
NORFOLK SOUTHERN RAILWAY CO.	334,145	329,725	350,479	448,689
RAILAMERICA INC.	1,498,500	1,328,100	1,397,480	1,399,350
SOUTH KANSAS & OKLAHOMA RAILROAD	1,165,829	997,280	1,028,950	1,067,521
UNION PACIFIC / SOUTHERN PACIFIC RR. CO.	127,363,226	133,690,132	120,210,004	125,512,725
V & S RAILWAY	350,000 <sup>1</sup>	175,000 <sup>1</sup>	212,500 <sup>1</sup>	225,000
WICHITA UNION TERMINAL RY. CO.	119,940	111,480	110,040	109,380
<b>TOTAL</b>	217,846,527	224,868,592	215,711,440	235,120,983

2003-1 ADDED VALUATION 12/28/2004

2004-1 ADDED VALUATION 03/30/2006

2005-1 ADDED VALUATION 03/30/2006

<b><u>STORED GAS COMPANIES</u></b>				
SG - ALTAMONT MUNICIPAL GAS AUTHORITY	-	24,108	21,602	18,076
SG - AMERENCIPS (New in 2006)	-	-	-	7,805,881
SG - ANADARKO ENERGY SERVICES CO.	-	-	46	-
SG - AVANT UTILITIES AUTHORITY	-	2,090	1,735	1,570
SG - BILLINGS PUBLIC WORKS	-	5,195	3,752	6,584
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 - CENTENNIAL UTILITIES	-	-	-	28,520
SG - CENTERPOINT ENERGY ARKLA	-	52,908	147,602	55,446
SG - CENTERPOINT ENERGY GAS SERVICES, IN	-	-	-	27,776
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	2,758
SG - CITY OF CHANUTE, KANSAS	-	-	-	192,899
SG - CITY OF CLEVELAND OK	-	35,057	28,680	36,510
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	47,378
SG - CITY OF FREMONT DEPARTMENT OF UTILI	-	131,417	-	-
SG - CITY OF GRANBY MISSOURI	-	22,409	19,757	7,948

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SG - CITY OF HAMILTON KANSAS	-	3,920	3,019	4,419
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	4,756
SG - CITY OF McLOUTH KANSAS	-	9,463	9,258	-
SG - CITY OF MULBERRY KANSAS	-	4,481	4,003	7,199
SG - CITY OF NEODESHA KANSAS	-	56,660	55,502	-
SG - CITY OF ORONO GO MISSOURI	-	1,662	748	1,358
SG - CITY OF PLATTSBURG MISSOURI	-	36,855	21,603	34,766
SG - CITY OF PONCA	-	8,517	-	-
SG - CITY OF READING KS	-	-	-	2,565
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	60,859
SG - CITY OF TWO HARBORS	-	18,955	-	-
SG - CITY OF VIOLA KANSAS	-	1,884	1,550	1,756
SG - CITY OF WALSENBERG	-	-	9,334	17,651
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	-	15,431
SG - CONSTELLATION POWER SOURCE INC	-	1,054,903	1,465,536	665
SG - COON RAPIDS MUNICIPAL UTILITIES	-	11,576	-	-
SG - COPAN PUBLIC WORKS AUTHORITY	-	5,997	4,903	6,338
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 - DENVER CITY ENERGY ASSOCIATES, P.P.	-	-	-	142
SG - DUKE ENERGY TRADING AND MARKETING L	-	466,287	210	-
SG - EAGLE ENERGY PARTNERS, INC.	-	-	-	251,899
SG - EASTERN COLORADO UTILITY COMPANY	-	-	10,625	29,981
SG - ECKERT GAS COMPANY	-	454	577	-
SG - EL PASO MARKETING, LP	-	1,338	1,330	-
SG - ENSERCO ENERGY INC	-	582,817	927,388	-
SG - ENTERGY-KOCH TRADING LP	-	1,495,221	-	-
SG - EOG RESOURCES INC	-	8,389	-	-
SG - FREEDOM MUNICIPAL TRUST AUTHORITY	-	4,320	3,498	4,731
SG - GREAT PLAINS NATURAL GAS CO	-	204,718	192,372	-
SG - GREAT RIVER ENERGY	-	-	-	1,353,772
SG - GREATER MINNESOTA GAS INC	-	259	-	-
SG - GROVE MUNICIPAL SERVICES AUTHORITY	-	38,228	42,403	72,639
SG - INTERLINK ENERGY SERVICES	-	11,026	-	-

**Comparative Statement of Assessed Valuation  
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	<u>2003</u> <u>Valuation</u>	<u>2004</u> <u>Valuation</u>	<u>2005</u> <u>Valuation</u>	<u>2006</u> <u>Valuation</u>
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	6,869
SG - KINDER MORGAN RETAIL	-	191,518	46,349	80,513
SG - LAKE PARK MUNICIPAL UTILITIES	-	9,126	-	-
SG - LEANN GAS COMPANY	-	-	-	493
SG - LSP WHITEWATER LIMITED PARTNERSHIP	-	265,198	-	-
SG - MANILLA MUNICIPAL GAS DEPT	-	5,757	-	-
SG - MANNFORD PUBLIC WORKS AUTHORITY	-	15,680	15,271	8,297
SG - MANNING MUNICIPAL GAS DEPT	-	11,050	-	-
SG - MARATHON OIL COMPANY	-	270,059	277,706	361,124
SG - MARKWEST PINNACLE LP	-	139,851	-	-
SG - MERRICK'S INC.	-	-	-	19,320
SG - MERRILL LYNCH COMMODITIES, INC.	-	-	1,490,605	2,228,530
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 - MIDWEST UNITED ENERGY, LLC	-	-	-	764
SG - MISSOURI GAS ENERGY	-	14,923,823	14,479,145	-
SG - MONTANA-DAKOTA UTILITIES CO.	-	-	-	285,874
SG - MUNICIPAL GAS COMMISSION OF MO	-	28,577	163,427	130,879
SG - NATIONAL PUBLIC GAS AGENCY	-	117,665	86,760	124,823
SG - NATIONAL PUBLIC GAS AGENCY/AUBURN C	-	22,663	23,373	31,930
SG - NEXEN MARKETING U.S.A. INC	-	1,338,361	481,360	-
SG - NGTS, LP	-	-	-	64,571
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	335,314
SG - OCCIDENTAL ENERGY MARKETING, INC	-	6,206	28	3,433
SG - OGE ENERGY RESOURCES INC	-	2,712,327	1,006,603	811,618
SG - OHIO GAS COMPANY	-	454,611	470,044	593,240
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	2,670
SG - PEOPLES GAS LIGHT AND COKE COMPANY	-	1,214,529	-	-
SG - PNM GAS SERVICES	-	-	-	83,106
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	23,300
SG - RURAL GAS DISTRICT OF OSAGE COUNTY	-	362	228	542
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	102,137
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 - TEXON, LP	-	-	-	10
SG - TOTAL GAS & POWER NORTH AMERICA, IN	-	-	-	322,561
SG - TOWN OF BROOKLYN	-	10,026	-	-
SG - TOWN OF KEYES	-	1,978	1,723	3,271

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SG - TOWN OF ORLANDO OKLAHOMA	-	1,935	761	2,705
SG - UBS AG LONDON BRANCH	-	1,864,249	-	98
SG - UNION ELECTRIC dba AMEREN UE	-	5,227,313	6,040,844	-
SG - US ENERGY SERVICES	-	39,655	535,427	-
SG - US GYPSUM	-	-	-	298,523
SG - UTILITY RESOURCE SOLUTIONS	-	-	-	342,476
SG - VILLAGE OF MORTON	-	240,766	208,815	-
SG - VIRGINIA POWER ENERGY MARKETING INC	-	34,504	-	-
SG - WAKITA UTILITIES AUTHORITY	-	6,040	2,938	5,948
SG - WANN PUBLIC WORKS AUTHORITY	-	1,270	1,018	1,593
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	390,623
SG - US GYPSUM	-	-	204,554	-
SG - ZIA NATURAL GAS	-	-	-	47,307
<b>TOTAL</b>		84,968,070	78,572,241	16,816,735

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	24,725
ACCESSLINE COMMUNICATIONS CORP. (NEW IN 2005)	-	-	2,152	Not Available
ALLTEL NEBRASKA	37,039	34,081	33,800	29,205
AMERICAN FIBER NETWORK	24,750	21,450	21,450	33,000
AMEIRCAN FIBER SYSTEMS, INC.	358,449	306,410	320,089 <sup>1</sup>	293,523
AMERICAN TELEPHONE & TELEGRAPH COMPANY	9,692,760	15,344,010	8,395,200	9,063,648
BASICPHONE	18	NOT AVAILABLE	-	-
BENKELMAN TELEPHONE COMPANY INC.	31,172	47,102	37,851	37,884
BIRCH TELECOM OF KS INC	1,320,000	1,188,000	742,500	330,000
BLUE STEM TELEPHONE CO.	577,500	528,000	462,000	462,000
BLUE VALLEY TELEPHONE COMPANY	6,437,897	5,782,174	5,636,666	5,800,392
BLUE VALLEY TELEPHONE COMPANY (RESELLER) (NEW IN 2003)	3,300	3,300	3,300	3,300
BROADWING COMMUNICATIONS SERVICE	170,528	NOW CIII COMM.	-	-
BROADWING TELECOMMUNICATIONS	78	NOW CIII COMM.	-	-
CABLE & WIRELESS USA	41,580	52,833	OUT OF BUSINESS	-
CASS COUNTY TELEPHONE	357,313	478,187	610,814	517,205 <sup>1</sup>
CENTURTY TEL FIBER CO. II (NEW IN 2004)	-	850,785	991,380	1,181,895
CENTURTY TEL ACQUISITION (NEW IN 2006)	-	-	-	744,846
CIII COMMUNICATIONS (NEW IN 2004)	-	278,286	322,304	299,277
CITIZENS TELECOMMUNICATION OF NEBRASKA	31,482	54,417	31,145	29,918
COAST INTERNATIONAL INC	3,901	2,663	2,283	1,256
COLUMBUS TELEPHONE COMPANY	874,500	726,000	1,650,000	1,650,000
COMMUNIGROUP OF KANSAS CITY	89,888	73,495	66,560	Not Available
CONSOLIDATED TELECOM, INC. (NEW IN 2005)	-	-	2,737	2,897
COUNCIL GROVE TELEPHONE COMPANY	338,250	643,500	907,500	1,386,000
COUNCIL GROVE TELEPHONE CO (RESELLER)	57,750	99,000	132,000	156,750
COX KANSAS TELCOM, LLC (NEW IN 2004)	-	3,300,000	4,950,000	6,270,000
CRAW-KAN TELEPHONE COOP., ASSN., INC.	6,644,870	6,833,431	6,825,844	7,424,034
CUNNINGHAM TELEPHONE COMPANY INC.	1,402,500	1,254,000	990,000	990,000
DIECA COMMUNICATION INC	18,299	24,521	33,084	16,701

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DIGITAL TELEPORT INC.	1,713,038	OUT OF BUSINESS	-	-
DILLER TELEPHONE COMPANY	3,704	3,580	4,060	3,956
ELKHART TELEPHONE COMPANY, INC.	515,970	660,964	626,577	762,639
EVERCOM SYSTEMS, INC.	238,392	191,862	1,912,301 <sup>2</sup>	357,803
EVEREST MIDWEST LLC	660,000	759,000	712,800	702,900
FRANCE TELECOM CORPORATE SOLUTIONS (NEW IN 2005)	-	-	3,334	1,191
GENUITY SOLUTIONS	1,267,883	NOW LEVEL 3 COMM	-	-
GIANT COMMUNICATIONS INC	19,800	21,450	21,450	24,750
GLOBAL CROSSING NORTH AMERICAN NETWORKS	409,547	545,152	542,403	430,099
GLOBAL CROSSING TELECOMMUNICATIONS	2,525	6,287	4,851	4,909
GOLDEN BELT TELEPHONE ASSN. INC	4,653,000	5,280,000	5,280,000	4,950,000
GOLDEN BELT TELEPHONE (RESELLER)	528,000	412,500	42,500	165,000
GORHAM TELEPHONE COMPANY	99,000	165,000	214,500	396,000
GORHAM TELEPHONE COMPANY (RESELLER) (NEW IN 2005)	-	-	41,250	34,650
GREAT PLAINS COMMUNICATIONS	27,840	21,702	25,364	24,087
H & B CABLE SERVICE (NEW IN 2006)	-	-	-	6,600
H & B COMMUNICATIONS INC.	594,000	561,000	627,000	792,000
HARTMAN TELEPHONE EXCHANGE INC.	14,950	14,979	12,619	13,064
HAVILAND TELEPHONE COMPANY INC.	1,980,000	2,310,000	3,003,000	4,323,000
HAVILAND TELEPHONE (RESELLER)	303,600	247,500	321,750	316,800
HIGH PLAINS TELECOMMUNICATIONS	30,195	85,800	85,800	198,000
HOME TELEPHONE COMPANY INC.-(GALVA)	1,204,500	1,122,000	1,320,000	1,551,000
INMATE CALLING SOLUTIONS, LLC (NEW IN 2005)	-	-	7,480	7,552
INTELICAL OPERATOR SERVICES INC	10,148	8,564	11,873	No Property
IONEX COMMUNICATIONS SOUTH	1,362,227	1,397,080	1,088,806	761,729
J.B.N. TELEPHONE COMPANY INC.	1,980,000	1,650,000	1,650,000	1,485,000
J.B.N. TELEPHONE (RESELLER)	132,000	148,500	198,000	181,500
K-POWERNET, LLC (NEW IN 2005)	-	-	8,673	8,681
KAN-OKLA TELEPHONE ASSOCIATION INC	2,552,787	2,858,280	2,819,877	2,714,359
KAN-OKLA COMMUNICATIONS (RESELLER)	124,310	96,029	121,650	118,753
KANSAS RSA #15	3,960	3,300	2,640	No Property
KANSAS TELECOM	4,950	6,600	6,600 <sup>3</sup>	5,280
KCCP TRUST FKA KANSAS CITY CABLE PARTNERS	191,926	213,252	213,252	208,793
KIN NETWORK DBA ALLTEL COMMUNICATION	1,320,000	1,320,000	1,155,000	1,056,000
KMC DATA, LLC	1,000,791	1,453,003	2,179,505	Out of Business
KMC TELECOM INC.	2,375,281	2,383,032	2,600,697	Out of Business
KMC TELECOM V (RESELLER)	455,747	OUT OF BUSINESS	-	-
L R COMMUNICATIONS FKA MUTUAL TELE. CO.)	-	-	-	18,150
LA HARPE TELEPHONE COMPANY INC.	99,000	181,500	198,000	462,000
LA HARPE TELEPHONE (RESELLER)	28,050	14,850	9,900	4,950
LEVEL 3 COMMUNICATIONS	1,587,960	1,711,380	1,247,994	1,912,680
MADISON TELEPHONE COMPANY INC.	396,000	396,000	561,000	742,500
MADISON TEL (RESELLER)	36,300	36,300	44,550	46,200
MCI METRO ACCESS	1,056,495	1,082,829	1,156,089	1,013,265
MCI WORLDCOM NETWORK SERVICES	9,564,885	11,286,000	3,254,889	3,138,465
MCLEOD USA NETWORK SERVICES INC	32,225	164,657	129,443	75,735
MCLEOD USA TELECOMMUNICATIONS	33,356	28,286	23,566	1,921
MOKAN COMMUNICATIONS INC (RESELLER)	14,311	17,476	16,947	11,366
MO-KAN DIAL COMPANY INC.	1,621,653	2,142,024	1,914,162	1,686,633
MOUNDRIDGE TELEPHONE COMPANY	2,640,000	3,366,000	3,630,000	3,960,000
MOUNDRIDGE TELEPHONE COMPANY (RESELLER)	82,500	115,500	165,000	168,300
MUTUAL TELEPHONE COMPANY	165,000	214,500	379,500	404,250
MUTUAL TELEPHONE COMPANY (RESELLER) (NEW IN 2005)	-	-	13,200	Now L R Comm.
NAVIGATOR TELECOMMUNICATIONS LLC	29,156	42,405	106,670	No Property
NEW EDGE NETWORK, INC	175,052	185,151	87,855 <sup>4</sup>	Not Available

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NEX-TECH, INC	1,155,000	1,650,000	2,640,000	3,300,000
NUVOX COMMUNICATIONS OF KS	2,728,598	1,835,290	1,387,568	543,711
PEOPLES TELECOMMUNICATIONS	1,188,000	1,386,000	1,402,500	1,699,500
PEOPLES TELECOM LONG DISTANCE (RESELLER) NEW IN 2003	99,000	122,100	181,500	184,800
PIONEER TELEPHONE ASSOCIATION INC.	7,727,167	7,235,178	9,179,848	10,428,000
PRAIRIE STREAM COMMUNICATIONS (NEW IN 2004)	-	24,750	16,500	4,950
QWEST COMMUNICATION CORP	12,046,980	21,758,880	2,568,390	2,654,619
RAINBOW TELEPHONE COOP. ASSN. INC.	990,000	1,320,000	1,716,000	1,980,000
RAINBOW TELEPHONE COOP.(RESELLER)	99,000	108,900	115,500	120,450
RURAL TELEPHONE SERVICE COMPANY INC.	6,265,548	5,610,000	5,936,264	7,255,738
S & A TELEPHONE COMPANY INC.	891,000	759,000	792,000	742,500
S & A TELEPHONE (RESELLER)	24,750	46,200	66,000	52,800
S & T TELEPHONE COOPERATIVE ASSN.	4,774,023	9,227,923	8,734,366	8,569,987
S & T TELEPHONE (RESELLER)	156,750	264,000	330,000	305,250
SBC ADVANCED SOLUTIONS	15,233,427	16,331,040	17,392,023	17,024,535
SKT, INC. (NEW IN 2006)	-	-	-	120,450
SMARTSTOP INC.	959	256	359	255
SOUTH CENTRAL TELEPHONE ASSN., INC.	3,318,215	4,554,549	5,792,266	6,331,765
SOUTH CENTRAL LONG DISTANCE (RESELLER)	16,500	OUT OF BUSINESS	-	-
SOUTH CENTRAL WIRELESSS	1,485,000	1,023,000	1,023,000	990,000
SOUTHEAST NEBRASKA TELEPHONE CO.	1,289	1,198	1,160	1,118
SOUTHERN KANSAS TELEPHONE CO (RESELLER)	138,600	272,250	361,340	349,486
SOUTHERN KANSAS TELEPHONE COMPANY INC.	5,774,983	5,610,000	4,927,364	5,077,441
SOUTHWESTERN BELL TELEPHONE COMPANY	318,717,333	306,523,536	323,946,480	295,527,342
SPRINT COMMUNICATIONS CO LP	79,386,120	74,462,685	31,389,600	37,102,560
ST LONG DISTANCE	330,000	280,500	301,444	300,980
SUNFLOWER TELEPHONE COMPANY INC.	2,022,450	1,817,640	1,582,029	1,754,581
TELCOVE CORP	1,888,318	1,884,333	4,232,012	1,148,304
TELIA SONERA INTERNATIONAL CARRIER (NEW IN 2005)	-	-	39,378	39,471
THE PAGER COMPANY	14,852	12,157	33,932	133,868
TOTAH TELEPHONE COMPANY INC.	709,134	773,232	1,240,889	1,158,578
TOUCH AMERICA, INC.	456,588	149,747	OUT OF BUSINESS	-
TRANSCOMMUNICATIONS	24,713	24,713	NOT AVAILABLE	-
TRI-COUNTY TELEPHONE ASSN., INC.	825,000	1,650,000	2,640,000	2,640,000
TRI-COUNTY TELEPHONE (RESELLER)	214,500	206,250	280,500	288,750
TWIN VALLEY TELEPHONE INC.	2,046,000	2,640,000	3,135,000	3,960,000
TWIN VALLEY TELEPHONE (RESELLER)	128,700	123,750	165,000	214,500
UNITED COMMUNICATIONS ASSN	165,000	231,000	231,000	214,500
UNITED TELEPHONE ASSOCIATION INC.	3,367,880	4,272,744	5,181,913	5,511,157
UNITED TELEPHONE CO, OF EASTERN KANSAS	28,050,000	25,740,000	23,100,000	20,955,000
UNITED TELEPHONE OF SOUTH CENTRAL KANSAS	5,115,000	4,834,500	4,620,000	3,630,000
UNITED TELEPHONE OF SOUTHEASTERN KANSAS	2,004,220	2,107,882	2,186,765	2,176,416
UNITED TELEPHONE COMPANY OF KANSAS INC.	13,860,000	13,530,000	11,550,000	12,870,000
VALUE-ADDED COMMUNICATIONS, INC (NEW IN 2005)	-	-	9,939	9,270
VERIZON SELECT SERVICES	15,365	15,160	12,976	11,953
WAMEGO TELEPHONE COMPANY INC.	1,749,000	2,640,000	2,871,000	2,772,000
WESTEL INC.	1,176	NO PROP. IN KS	-	-
WHEAT STATE TELEPHONE (RESELLER)	141,900	188,100	165,000	217,800
WHEAT STATE TELEPHONE COMPANY INC.	1,485,000	1,155,000	792,000	660,000
WILSON COMMUNICATIONS	132,000	125,400	115,500	148,500
WILSON TELEPHONE COMPANY INC.	1,155,000	1,353,000	1,320,000	1,584,000
WILTEL COMM. FKA WILLIAMS COMMUNICATIONS	4,240,500	4,302,144	3,040,455	Out of Business
WORLDNET, LLC	165,000	165,000	198,000	217,800
WTC COMMUNICATIONS	105,600	132,000	160,050	148,500
XSPEDIUS COMMUNICATIONS LLC (NEW IN 2005)	-	-	1,441	15,114

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XSPEDIUS MGMT OF KC FKA AMERICAN COMMICATIONS OF KC	19,218 <sup>3</sup>	18,017	8,387	Out of Business
ZENDA TELEPHONE COMPANY INC.	115,500	115,500	115,500	115,500
<b>TOTAL</b>	604,621,694	613,471,423	562,271,681	535,264,765

2003-1 BTA Docket 2003-5564-PV  
2003-2 BTA Docket 2003-5564-PV  
2003-3 ADDED VALUATION 12-31-03  
2005-1 ADDED VALUATION 03-30-06  
2005-2 ADDED VALUATION 06-30-06  
2005-3 ADDED VALUATION 03-30-06  
2005-4 ADDED VALUATION 03-30-06  
2006-1 Added Valuation 12/18/2006  
2006-2 Added Valuation 12/18/2006

**WATER COMPANIES**

BARTON HILLS WATER DIST.	8,250	8,250	6,930	6,930
CALDWELL UTILITIES	79,200	77,550	72,600	82,500
COLONIAL GARDEN MOBILE HOME PARK	13,200	NOT AVAILABLE	-	-
HOWISON HEIGHTS, INC.	13,200	14,850 <sup>1</sup>	14,850 <sup>1</sup>	14,850
SUBURBAN WATER	231,000	297,000	429,000	231,000
TUTTLE CREEK WATER CO.	5,610	3,960	3,960	3,960
WHEATLAND ELECTRIC -WATER (NEW IN 2005)	-	-	1,829,478 <sup>2</sup>	1,905,266
WILSON LAKE ESTATES, INC.	2,640	2,640	2,640	2,640
<b>TOTAL</b>	353,100	404,250	2,359,458	2,247,146

2004-1 ADDED VALUATION 06/22/2006  
2005-1 ADDED VALUATION 06/22/06  
2005-2 ADDED VALUATION 05/01/06

<b><u>GRAND TOTAL</u></b>	<b><u>2,898,894,362</u></b>	<b><u>3,126,024,856</u></b>	<b><u>3,192,208,075</u></b>	<b><u>3,123,644,701</u></b>
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