

For tax year January 1 - December 31, 2009, or other taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

PLEASE TYPE OR PRINT	Name (If joint return, use first names and middle initials of both) _____ Last Name _____	Your Social Security Number — —
	Mailing Address (Number and street, including apartment number, or rural route) _____	Spouse's Social Security Number — —
	City, Town, or Post Office, State and Zip Code _____	Federal Identification Number _____

For County Use Only TAX UNIT NUMBER
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**Questions 1 & 2 must be answered before your intangibles tax rate can be determined.**

- Is your legal residence located within the corporate limits of a city or town?  
 Yes. If yes, name of city or town: \_\_\_\_\_  
 No. If no, name of township: \_\_\_\_\_
- County of residence as of January 1, 2009: \_\_\_\_\_
- Intangibles Income (From line 11, Part 1 or line 17, Part II) \$ \_\_\_\_\_

**YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUNTY TREASURER WILL BILL YOU.  
DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPARTMENT OF REVENUE.**

### PART I – INTANGIBLES EARNINGS

4. Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest or dividends received from all savings and loan associations and credit unions .....	4	
5. Dividends or other income from corporation stock including those located in Kansas and dividends or interest income received from mutual funds and trust companies .....	5	
6. Interest from notes (except when secured by mortgages on Kansas real estate when registration fee has been paid)	6	
7. Earnings from conditional sales contracts, chattel paper or other secured transactions .....	7	
8. Interest or discount income from bonds, debentures, and certificates of indebtedness .....	8	
9. Interest carrying charges and other income from accounts receivable (nonresidents: see instructions) .....	9	
10. Other intangibles income (see instructions) .....	10	
11. Total intangibles income (If you qualify for the "Special Senior Citizen or Disability Exemption", complete Part II to determine your intangibles income. Enter on line 3 if you do not qualify for the exemption.) .....	11	

### PART II – SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION – see instructions (Part II must be completed entirely or the exemption will not be allowed)

12. YOUR DATE OF BIRTH (If you were born after January 1, 1949, you must be blind or disabled to qualify. See instructions.) .....	MONTH	DAY	YEAR
13. Is this special exemption based on disability or blindness? If yes, attach proof of disability or blindness (see instructions). <input type="checkbox"/> Yes <input type="checkbox"/> No			
14. Total household income for 2008 (must be less than \$20,000; see instructions) .....	14		
15. Enter total intangibles income from Part I, line 11 .....	15		
16. LESS: Special intangibles income exemption (see instructions for allowable exemption) .....	16		
17. Taxable intangibles income (enter on line 3 above) .....	17		

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct, and complete return.

**sign here**

\_\_\_\_\_  
Signature of taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
If joint return, BOTH husband and wife must sign

\_\_\_\_\_  
Signature of preparer if other than taxpayer

YOUR TELEPHONE NUMBER \_\_\_\_\_

TELEPHONE NUMBER – The number you furnish will be confidential and should be the one we can reach you at during office hours.

**MAIL THIS RETURN TO: KANSAS INCOME TAX, KANSAS DEPARTMENT OF REVENUE  
915 SW HARRISON STREET, TOPEKA, KANSAS 66699-1000  
PLEASE DO NOT STAPLE THIS RETURN TO YOUR KANSAS INCOME TAX RETURN.**

# INSTRUCTIONS FOR 2009 LOCAL INTANGIBLES TAX RETURN

The intangibles tax is a local tax levied on gross earnings received from intangible property such as savings accounts, stocks, bonds, accounts receivable, and mortgages. It is not to be confused with the state income tax which is used to support state government.

**WHO MUST FILE INTANGIBLES TAX.** All Kansas residents and corporations owning taxable property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 2008, must file a Form 200. **If you live in an area that has no intangibles tax, or your tax due is less than \$5, you do not have to file a Form 200.**

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax. Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file a Form 200. Senior citizens or disabled persons are also required to file a Form 200, but may be entitled to a special senior citizen or disability exemption, explained in Part II.

**EXEMPT INTANGIBLES INCOME.** Intangibles tax does not apply to: interest on notes secured by Kansas real estate mortgages on which a registration fee has been paid; earnings on individual retirement and Keogh accounts and other qualified retirement plans; bonds and other evidences of indebtedness issued by the federal government, the State of Kansas or any of its municipal or taxing subdivisions, certain distributions of subchapter S corporations; certain reimbursements of interest paid on notes, the proceeds of which were the source of funds for another note; and dividends from stock of a bank, savings and loan association or regulated investment company located in Kansas or from doing business in Kansas. National bank associations, state banks, federal and state chartered savings and loan associations, trust companies, credit unions, and certain non-profit corporations operating or providing hospitals, psychiatric hospitals, adult care homes, private children's homes and housing for the elderly are exempt from intangibles tax.

**WHEN AND WHERE TO FILE.** If you have intangibles income, a Form 200 must be filed with the Kansas Department of Revenue (KDOR) on or before April 15, 2009 (there are no provisions for extensions of time to file Form 200). **Do not enclose Form 200 with your Form K-40.** The county clerk will compute your tax and you will be billed by your local county treasurer in November 2009. If your return is delinquent, interest and/or penalty may be assessed by the county treasurer's office. This would be included in your tax billing when you receive it. If your intangibles tax is less than \$5, you will not be billed. Do not send any payment for intangibles tax to KDOR.

**AMENDED RETURNS.** To correct an error on a Form 200 that has already been filed, complete another Form 200 with the correct information and write "AMENDED" across the top. Attach a letter explaining the correction.

## SPECIFIC LINE INSTRUCTIONS

**HEADING:** Print or type your name, address and Social Security number(s) or tax identification number. If your accounting records are maintained by *fiscal year*, indicate your fiscal year in the space provided above your name.

**LINE 1:** Mark the appropriate box. If YES, enter the name of the city or town where your residence is located. If NO, enter the name of the township where your residence is located. **Do not** enter both a city and a township name.

**LINE 2:** Enter the name of the county in which your residence is located.

**LINE 3:** Enter the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the amount from Part II, line 17.

### PART I - INTANGIBLES EARNINGS

**There are no exemptions or deductions allowable to reduce total gross earnings as reported on this return.**

**LINE 4:** Enter interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits, and other time deposits, regardless of the bank's location or when the security was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit union regardless of location. Enter all interest received or credited to your account from funds left on deposit with insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred

is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

**LINE 5:** Enter all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. Do not report dividends from insurance policies or patronage dividends for co-ops based on business done with the co-ops. Also enter all investment income received from all mutual funds and trust companies. Do not report capital gains.

**LINE 6:** Enter all interest, discount interest, or other earnings received from notes receivable, unless the notes are secured by a Kansas mortgage on which a mortgage registration fee has been paid. Do not report the principal from notes or loans.

**LINE 7:** Enter all interest or other income received from notes or accounts which are secured by conditional sales contracts or chattel mortgages.

**LINE 8:** Enter interest or discount income received from bonds and debentures. Income from bonds issued by states or their political subdivisions other than Kansas are subject to tax.

**LINE 9:** Enter all interest, carrying charges, or other earnings from accounts receivable received during the tax year, regardless of when the account was opened or closed. Nonresidents must report all income which has a Kansas business situs.

**LINE 10:** Enter all other income from intangible property which is not included on lines 4 through 9. This includes taxable intangible income from trusts, estates, brokerage accounts, etc.

**LINE 11:** Add lines 4 through 10 and enter the result on line 11. If you do not qualify for the special senior citizen or disability exemption (see Part II), enter this amount on line 3.

### PART II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

**WHO MAY QUALIFY.** To be eligible for the special intangibles income exemption found at K.S.A. 12-1,109(c)(1), you must be 60 years of age or older on or before January 1, 2009; **or** have been disabled or blind during all of 2008, regardless of age; **AND** have a household income of \$20,000 or less. If your total household income for 2008 is between \$15,000 and \$20,000, the \$5,000 intangibles income exemption is reduced by the amount your total income exceeds \$15,000. If married, only one spouse can claim the special intangibles income exemption. This special exemption cannot be claimed for a decedent who died prior to January 1, 2009.

**LINE 12:** Enter the month, day, and year of your birth.

**LINE 13:** To claim the special exemption for a disability or blindness, you must have been disabled or blind during the entire year of 2008. If you are filing as a disabled person, attach a copy of your Social Security certification of disability letter showing proof that you received Social Security benefits during the entire year of 2008 based upon your disability. If you are not covered by Social Security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, submit a visual acuity statement from your doctor.

**LINE 14:** Add the total income received from ALL sources during 2008 by you, or you and your spouse. Include wages, Social Security (except Social Security Disability payments), railroad retirement, and any other pension income; interest, dividends, salaries, commissions, fees, bonuses, tips and any gain from the sale of property. Include also your share of income received from partnerships, estates, trusts and royalties, net rental income, and business or farm income. Net operating losses and net capital losses may not be used to reduce total income. If this total is greater than \$20,000, stop here and enter the amount from line 11 of Part I on line 3.

**NOTE:** If the amount on line 14 is less than \$30,301, you may qualify for a food sales tax refund on Form K-40. You may also qualify for a homestead refund (K-40H) or property tax refund for low income seniors (K-40PT) if your *household* income is less than \$29,701. These forms are available by calling the department's voice mail forms request line at (785) 296-4937.

**LINE 15:** Enter the total intangibles income from Part I, line 11.

**LINE 16:** If your total household income on line 14 is \$15,000 or less, enter \$5,000 on line 16. If line 14 is greater than \$15,000 but less than \$20,000, subtract the amount over \$15,000 from \$5,000, and enter the result on line 16. Example: If line 14 is \$18,000, enter \$2,000 on line 16.

**LINE 17:** Subtract line 16 from line 15 and enter the result on line 17 and on line 3. This is your taxable intangibles income.

**TAXPAYER ASSISTANCE.** If you need assistance in completing your Intangibles Tax Return, Form 200, call the department at 785-368-8222.

# 2009 INTANGIBLES TAX RATES

The following list shows the 2009 Intangibles Tax Rates as provided by the county clerks. The list shows the rate of tax imposed by the counties as well as any city/township rate. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. The Intangibles Tax Return (Form 200) must be filed with the Kansas Department of Revenue on or before April 15, 2009. The county clerk will compute your intangibles tax liability and the county treasurer will bill you at a later date.

**IMPORTANT NOTE:** This list contains only those rates of which the Department of Revenue has been notified as of July 15, 2008. If you believe the tax rate for your area is different, please contact your county clerk.

**The following counties (and cities and townships therein) have imposed no intangibles tax:**

ALLEN COUNTY	ELLIS COUNTY	KIOWA COUNTY	SEDGWICK COUNTY
ANDERSON COUNTY	FINNEY COUNTY	LEAVENWORTH COUNTY	SEWARD COUNTY
BARTON COUNTY	FRANKLIN COUNTY	LINN COUNTY	SHAWNEE COUNTY
BOURBON COUNTY	GEARY COUNTY	LYON COUNTY	SHERIDAN COUNTY
BUTLER COUNTY	GRANT COUNTY	MIAMI COUNTY	SHERMAN COUNTY
CHAUTAUQUA COUNTY	GREENWOOD COUNTY	MONTGOMERY COUNTY	STANTON COUNTY
CHEROKEE COUNTY	HAMILTON COUNTY	MORRIS COUNTY	STEVENS COUNTY
COFFEY COUNTY	HASKELL COUNTY	MORTON COUNTY	TREGO COUNTY
COMANCHE COUNTY	HODGEMAN COUNTY	OTTAWA COUNTY	WICHITA COUNTY
CRAWFORD COUNTY	JACKSON COUNTY	POTTAWATOMIE COUNTY	WILSON COUNTY
DOUGLAS COUNTY	JEFFERSON COUNTY	ROOKS COUNTY	WOODSON COUNTY
EDWARDS COUNTY	JOHNSON COUNTY	SALINE COUNTY	WYANDOTTE COUNTY
ELK COUNTY	KINGMAN COUNTY	SCOTT COUNTY	

**ATCHISON COUNTY**

Atchison County Intangibles—0%

<u>Cities</u>	<u>Rate</u>
Huron .....	2.25
Muscotah .....	2.25
<u>Townships</u>	<u>Rate</u>
Grasshopper Twp .....	2.25
Kapioma Twp .....	2.25
Lancaster Twp .....	2.25
Walnut Twp .....	2.25

**BARBER COUNTY**

Barber County Intangibles—0%

<u>Townships</u>	<u>Rate</u>
Lake City Twp .....	2.25
McAdoo Twp .....	2.25
Moore Twp .....	2.25
Nippawalla Twp .....	2.25
Sharon Twp .....	2.25

**BROWN COUNTY**

Brown County Intangibles—0%

<u>Townships</u>	<u>Rate</u>
Hamlin Twp .....	2.25
Hiawatha Twp .....	2.25
Irving Twp .....	2.25
Morrill Twp .....	2.25
Robinson Twp .....	2.25
Walnut Twp .....	2.25
Washington Twp .....	2.25

**CHASE COUNTY**

Chase County Intangibles—.75%

<u>Townships</u>	<u>Rate</u>
Homestead Twp .....	2.25

**CHEYENNE COUNTY**

Cheyenne County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Bird City .....	2.25
<u>Townships</u>	<u>Rate</u>
Benkelman Twp .....	2.25
Bird City Twp .....	2.25

Calhoun Twp .....	2.25
Wano Twp .....	2.25

**CLARK COUNTY**

Clark County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Englewood .....	2.25
Minneola .....	2.25
<u>Townships</u>	<u>Rate</u>
Appleton Twp .....	2.25
Englewood Twp .....	2.25
Lexington Twp .....	2.25

**CLAY COUNTY**

Clay County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Green .....	2.25
Longford .....	2.25

**CLOUD COUNTY**

Cloud County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Aurora .....	2.25
Clyde .....	2.25
Jamestown .....	2.25
<u>Townships</u>	<u>Rate</u>
Arion Twp .....	.50
Aurora Twp .....	2.25
Colfax Twp .....	2.25
Elk Twp .....	.50
Grant Twp .....	1.00

**COWLEY COUNTY**

Cowley County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Cambridge .....	2.25
<u>Townships</u>	<u>Rate</u>
Bolton Twp .....	2.25
Creswell Twp .....	2.25
Fairview Twp .....	2.25
Liberty Twp .....	2.25
Maple Twp .....	2.25
Ninnescah Twp .....	2.25
Omnia Twp .....	2.25
Rock Creek Twp .....	2.25

Salem Twp .....	2.25
Silverdale Twp .....	2.25
Vernon Twp .....	2.25
Walnut Twp .....	2.25

**DECATUR COUNTY**

Decatur County Intangibles—0%

<u>Cities</u>	<u>Rate</u>
Clayton .....	2.25
Norcatour .....	2.25
<u>Townships</u>	<u>Rate</u>
Allison Twp .....	2.25
Cook Twp .....	2.25
Finley Twp .....	2.25
Grant Twp .....	2.25
Harlan Twp .....	2.25
Liberty Twp .....	2.25
Lincoln Twp .....	2.25
Logan Twp .....	2.25
Lyon Twp .....	2.25
Olive Twp .....	2.25
Roosevelt Twp .....	2.25
Summit Twp .....	2.25

**DICKINSON COUNTY**

Dickinson County Intangibles—.75%

<u>Townships</u>	<u>Rate</u>
Banner Twp .....	2.25
Center Twp .....	2.25
Hope Twp .....	2.25
Jefferson Twp .....	2.25
Noble Twp .....	2.25
Sherman Twp .....	2.25
Union Twp .....	2.25
Willowdale Twp .....	2.25

**DONIPHAN COUNTY**

Doniphan County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Denton .....	2.25
Elwood .....	2.25
Highland .....	2.25
Severance .....	2.25
Troy .....	2.25
Wathena .....	2.25
White Cloud .....	2.25

<u>Townships</u>	<u>Rate</u>
Burr Oak Twp .....	2.25
Iowa Twp .....	2.25

**ELLSWORTH COUNTY**

Ellsworth County Intangibles—.75%

<u>Townships</u>	<u>Rate</u>
Ash Creek Twp .....	2.25
Black Wolf Twp .....	2.25
Columbia Twp .....	2.25
Garfield Twp .....	2.25
Mulberry Twp .....	2.25
Thomas Twp .....	2.25
Trivoli Twp .....	2.25

**FORD COUNTY**

Ford County Intangibles—0%

<u>Townships</u>	<u>Rate</u>
Bloom Twp .....	2.25
Bucklin Twp .....	2.25
Concord Twp .....	2.25
Ford Twp .....	2.25
Richland Twp .....	2.25
Sodville Twp .....	2.25
Spearville Twp .....	2.25
Wheatland Twp .....	2.25

**GOVE COUNTY**

Gove County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Gove .....	2.25
Grainfield .....	2.25
Grinnell .....	2.25
Park .....	.75
Quinter .....	2.25
<u>Townships</u>	<u>Rate</u>
Baker Twp .....	2.25
Gove Twp .....	2.25
Grainfield Twp .....	2.25
Grinnell Twp .....	2.25

**GRAHAM COUNTY**

Graham County Intangibles—.75%

<u>Townships</u>	<u>Rate</u>
Allodium Twp .....	2.25
Bryant Twp .....	2.25

Gettysburg Twp .....	2.25
Graham Twp .....	2.25
Happy Twp .....	2.25
Indiana Twp .....	2.25
Millbrook Twp .....	2.25
Nicodemus Twp .....	2.25
Pioneer Twp .....	2.25
Solomon Twp .....	2.25

**GRAY COUNTY**

Gray County Intangibles—0%

<i>Cities</i>	<i>Rate</i>
Copeland .....	2.25
Ensign .....	2.25
Ingalls .....	2.25
<i>Townships</i>	<i>Rate</i>
Copeland Twp .....	2.25
East Hess Twp .....	2.25
Footo Twp .....	2.25
Montezuma Twp .....	2.25

**GREELEY COUNTY**

Greeley County Intangibles—0%

<i>Cities</i>	<i>Rate</i>
Tribune .....	2.25

**HARPER COUNTY**

Harper County Intangibles—0%

<i>Cities</i>	<i>Rate</i>
Bluff City .....	2.25
Waldron .....	2.25
<i>Townships</i>	<i>Rate</i>
Township #2 .....	2.25
Township #3 .....	2.25
Township #4 .....	2.25

**HARVEY COUNTY**

Harvey County Intangibles—0%

<i>Cities</i>	<i>Rate</i>
North Newton .....	2.00
<i>Townships</i>	<i>Rate</i>
Alta Twp .....	2.25
Emma Twp .....	2.25
Garden Twp .....	2.25
Highland Twp .....	2.25
Lake Twp .....	2.25
Sedgwick Twp .....	2.25

**JEWELL COUNTY**

Jewell County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Burr Oak .....	2.25
Esbon .....	2.25
Jewell .....	2.25
Mankato .....	2.25
<i>Townships</i>	<i>Rate</i>
Athens Twp .....	.50
Burr Oak Twp .....	2.25
Esbon Twp .....	2.25
Grant Twp .....	2.25
Harrison Twp .....	1.00
Highland Twp .....	1.00
Holmwood Twp .....	.25
Ionia Twp .....	.25
Jackson Twp .....	.25
Limestone Twp .....	2.25
Odessa Twp .....	1.00
Vicksburg Twp .....	2.25
Walnut Twp .....	2.25
Whitemound Twp .....	2.25

**KEARNY COUNTY**

Kearny County Intangibles—0%

<i>Cities</i>	<i>Rate</i>
Deerfield .....	2.25

**LABETTE COUNTY**

Labette County Intangibles—0%

<i>Cities</i>	<i>Rate</i>
Mound Valley .....	2.25

**LANE COUNTY**

Lane County Intangibles—.75%

<i>Townships</i>	<i>Rate</i>
Dighton Twp .....	2.25
White Rock Twp .....	2.25

**LINCOLN COUNTY**

Lincoln County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Lincoln .....	2.25
<i>Townships</i>	<i>Rate</i>
Franklin Twp .....	2.25
Pleasant Twp .....	2.25
Salt Creek Twp .....	2.25
Scott Twp .....	1.00

**LOGAN COUNTY**

Logan County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Russell Springs .....	2.25
Winona .....	2.25
<i>Townships</i>	<i>Rate</i>
Elkader Twp .....	2.25
Lees Twp .....	2.25
Logansport Twp .....	2.25
Oakley Twp .....	2.25
Russell Springs Twp .....	2.25
Western Twp .....	2.25

**MARION COUNTY**

Marion County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Goessel .....	2.25
Peabody .....	1.125
<i>Townships</i>	<i>Rate</i>
Fairplay Twp .....	1.125
Menno Twp .....	2.25
Peabody Twp .....	2.25
West Branch Twp .....	2.25

**MARSHALL COUNTY**

Marshall County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Axtell .....	2.25
Blue Rapids .....	2.25
Marysville .....	2.25
Oketo .....	2.25
Summerfield .....	2.25
Vermillion .....	2.25
Waterville .....	2.25
<i>Townships</i>	<i>Rate</i>
Balderson Twp .....	2.25
Bigelow Twp .....	2.25
Blue Rapids City Twp .....	1.25
Center Twp .....	2.25
Clear Fork Twp .....	2.25
Cleveland Twp .....	2.25
Cottage Hill Twp .....	2.25
Elm Creek Twp .....	2.25
Franklin Twp .....	2.25
Guittard Twp .....	2.25
Herkimer Twp .....	2.25
Logan Twp .....	2.25
Marysville Twp .....	2.25
Murray Twp .....	2.25
Noble Twp .....	2.25
Oketo Twp .....	2.25
Richland Twp .....	2.25
Rock Twp .....	2.25
St. Bridget Twp .....	2.25
Walnut Twp .....	2.25
Waterville Twp .....	2.25

**McPHERSON COUNTY**

McPherson County Intangibles—.75%

<i>Townships</i>	<i>Rate</i>
Bonaville Twp .....	2.25
Delmore Twp .....	2.25
Empire Twp .....	1.00
Groveland Twp .....	2.25
Gypsum Creek Twp .....	2.25
Harper Twp .....	2.25
Jackson Twp .....	2.25
King City Twp .....	2.25
Little Valley Twp .....	2.25
Lone Tree Twp .....	2.25
Marquette Twp .....	2.25
McPherson Twp .....	2.25
Meridian Twp .....	2.25
Mound Twp .....	2.25
New Gottland Twp .....	2.25
Smoky Hill Twp .....	2.25
South Sharps Creek Twp .....	2.25
Spring Valley Twp .....	2.25
Superior Twp .....	2.25
Turkey Creek Twp .....	2.25
Union Twp .....	2.25

**MEADE COUNTY**

Meade County Intangibles—.75%

<i>Townships</i>	<i>Rate</i>
Crooked Creek Twp .....	2.25
Logan Twp .....	2.25
Odee Twp .....	2.25
Sand Creek Twp .....	2.25

**MITCHELL COUNTY**

Mitchell County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Beloit .....	2.25
Glen Elder .....	2.25
Hunter .....	2.25
Tipton .....	2.25
<i>Townships</i>	<i>Rate</i>
Asherville Twp .....	2.25
Beloit Twp .....	2.25
Bloomfield Twp .....	2.25
Blue Hill Twp .....	2.25
Carr Creek Twp .....	2.25
Center Twp .....	2.25
Custer Twp .....	2.25
Eureka Twp .....	2.25
Glen Elder Twp .....	2.25
Hayes Twp .....	2.25
Logan Twp .....	2.25
Lulu Twp .....	2.25
Pittsburg Twp .....	2.25
Plum Creek Twp .....	2.25
Round Springs Twp .....	2.25
Salt Creek Twp .....	2.25
Solomon Rapids Twp .....	2.25
Turkey Creek Twp .....	2.25
Walnut Creek Twp .....	2.25

**NEMAHA COUNTY**

Nemaha County Intangibles—0%

<i>Cities</i>	<i>Rate</i>
Bern .....	2.25
<i>Townships</i>	<i>Rate</i>
Adams Twp .....	2.25
Berwick Twp .....	2.25
Capioma Twp .....	2.25
Center Twp .....	2.25
Gilman Twp .....	2.25
Granada Twp .....	2.25
Harrison Twp .....	2.25
Mitchell Twp .....	2.25
Nemaha Twp .....	2.25
Red Vermillion Twp .....	2.25
Reilly Twp .....	2.25

Richmond Twp .....	2.25
Rock Creek Twp .....	2.25
Washington Twp .....	2.25

**NEOSHO COUNTY**

Neosho County Intangibles—0%

<i>Townships</i>	<i>Rate</i>
Canville Twp .....	2.25
Erie Twp .....	2.25
Lincoln Twp .....	2.25
Walnut Grove Twp .....	2.25

**NESS COUNTY**

Ness County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Bazine .....	2.25
Brownell .....	2.25
Ness City .....	2.25
Ransom .....	2.25
Utica .....	2.25
<i>Townships</i>	<i>Rate</i>
Bazine Twp .....	2.25
Center Twp .....	2.25
Eden Twp .....	2.25
Forrester Twp .....	2.25
Franklin Twp .....	2.25
Highpoint Twp .....	2.25
Johnson Twp .....	2.25
Nevada Twp .....	2.25
Ohio Twp .....	2.25
Waring Twp .....	2.25

**NORTON COUNTY**

Norton County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Lenora .....	.25
<i>Townships</i>	<i>Rate</i>
Highland Twp .....	.25

**OSAGE COUNTY**

Osage County Intangibles—0%

<i>Townships</i>	<i>Rate</i>
Agency Twp .....	2.25
Lincoln Twp .....	2.25
Scranton Twp .....	2.25

**OSBORNE COUNTY**

Osborne County Intangibles—.75%

<i>Cities</i>	<i>Rate</i>
Alton .....	2.25
Downs .....	2.25
Natoma .....	2.25
Portis .....	2.25
<i>Townships</i>	<i>Rate</i>
Bethany Twp .....	2.25
Bloom Twp .....	2.25
Corinth Twp .....	2.25
Covert Twp .....	2.25
Delhi Twp .....	2.25
Grant Twp .....	2.25
Hancock Twp .....	2.25
Hawkeye Twp .....	2.25
Independence Twp .....	2.25
Jackson Twp .....	2.25
Kill Creek Twp .....	2.25
Lawrence Twp .....	2.25
Liberty Twp .....	2.25
Mt. Ayr Twp .....	2.25
Natoma Twp .....	2.25
Penn Twp .....	2.25
Ross Twp .....	2.25
Round Mound Twp .....	2.25
Summer Twp .....	2.25
Tilden Twp .....	2.25
Valley Twp .....	2.25
Victor Twp .....	2.25
Winfield Twp .....	2.25

**PAWNEE COUNTY**

Pawnee County Intangibles—0%

<i>Townships</i>	<i>Rate</i>
Conkling Twp .....	2.25

Grant Twp .....	1.25
Keysville Twp .....	2.25
Logan Twp .....	2.25
Sawmill Twp .....	2.25
Walnut Twp .....	2.25

**PHILLIPS COUNTY**

Phillips County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Agra .....	2.25
Glade .....	2.25
Kirwin .....	2.25
Logan .....	2.25
Phillipsburg .....	2.25
Prairie View .....	2.25

<u>Townships</u>	<u>Rate</u>
Arcade Twp .....	2.25
Crystal Twp .....	2.25
Freedom Twp .....	2.25
Kirwin Twp .....	.25
Mound Twp .....	.875
Plainview Twp .....	2.25
Plum Twp .....	1.125
Prairie View Twp .....	2.25
Sumner Twp .....	2.25

**PRATT COUNTY**

Pratt County Intangibles—0%

<u>Townships</u>	<u>Rate</u>
Banner Twp .....	2.25
Center Twp .....	2.00
Elm Twp .....	2.25
Gove Twp .....	2.25
McClellan Twp .....	2.25
McPherson Twp .....	2.00
Ninnescah Twp .....	2.25
Paxon Twp .....	2.25
Richland Twp .....	2.25
Saratoga Twp .....	2.00
South Valley Twp .....	2.00

**RAWLINS COUNTY**

Rawlins County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Atwood .....	2.25
Herndon .....	2.25
McDonald .....	2.25
<u>Townships</u>	<u>Rate</u>
Achilles Twp .....	2.25
Center Twp .....	1.00
Driftwood Twp .....	2.25
Hertl Twp .....	2.25
Ludell Twp .....	2.00
Rocewood Twp .....	1.00
Union Twp .....	2.25

**RENO COUNTY**

Reno County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Partridge .....	2.25
Plevna .....	2.25
Pretty Prairie .....	2.25
Sylvia .....	2.25
Willowbrook .....	2.25
<u>Townships</u>	<u>Rate</u>
Albion Twp .....	2.25

Arlington Twp .....	2.25
Bell Twp .....	2.25
Castleton Twp .....	2.25
Enterprise Twp .....	2.25
Hayes Twp .....	2.25
Little River Twp .....	2.25
Medford Twp .....	2.25
Miami Twp .....	2.25
Ninnescah Twp .....	2.25
Plevna Twp .....	2.25
Reno Twp .....	2.25
Roscoe Twp .....	2.25
Troy Twp .....	2.25
Walnut Twp .....	2.25

**REPUBLIC COUNTY**

Republic County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Agenda .....	2.25
Cuba .....	2.25
Munden .....	2.25
Narka .....	2.25
Scandia .....	2.25
<u>Townships</u>	<u>Rate</u>
Liberty Twp .....	1.00

**RICE COUNTY**

Rice County Intangibles—0%

<u>Townships</u>	<u>Rate</u>
Bell Twp .....	2.25
Center Twp .....	2.25
Eureka Twp .....	2.25
Lincoln Twp .....	2.25
Mitchell Twp .....	2.25
Rockville Twp .....	2.25
Sterling Twp .....	2.25
Union Twp .....	2.25
Valley Twp .....	2.25

**RILEY COUNTY**

Riley County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Leonardville .....	2.25
Riley .....	2.25
<u>Townships</u>	<u>Rate</u>
Ashland Twp .....	2.25
Bala Twp .....	2.25
Center Twp .....	2.25
Fancy Creek Twp .....	2.25
Madison Twp .....	1.00
May Day Twp .....	2.25
Ogden Twp .....	2.25
Swede Creek Twp .....	2.25
Wildcat Twp .....	2.25

**RUSH COUNTY**

Rush County Intangibles—0%

<u>Cities</u>	<u>Rate</u>
Alexander .....	2.25
La Crosse .....	2.25
Rush Center .....	2.25
<u>Townships</u>	<u>Rate</u>
Alexander-Belle Prairie Twp .....	2.25
Big Timber Twp .....	2.25

Center Twp .....	2.25
La Crosse-Brookdale Twp .....	2.25

**RUSSELL COUNTY**

Russell County Intangibles—0%

<u>Cities</u>	<u>Rate</u>
Lucas .....	2.25
Luray .....	2.25
Waldo .....	2.25
<u>Townships</u>	<u>Rate</u>
Big Creek Twp .....	2.00
Fairfield Twp .....	2.25
Fairview Twp .....	2.25
Lincoln Twp .....	2.25
Luray Twp .....	2.25
Waldo Twp .....	2.25
Winterset Twp .....	2.25

**SMITH COUNTY**

Smith County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Athol .....	2.25
Cedar .....	2.25
Gaylord .....	2.25
Kensington .....	2.25
Lebanon .....	2.25
Smith Center .....	2.25

<u>Townships</u>	<u>Rate</u>
Banner Twp .....	2.25
Beaver Twp .....	2.25
Blaine Twp .....	2.25
Cedar Twp .....	2.25
Center Twp .....	2.25
Cora Twp .....	2.25
Crystal Plains Twp .....	2.25
Dor Twp .....	.50
Garfield Twp .....	2.25
German Twp .....	2.25
Harlan Twp .....	2.25
Houston Twp .....	2.25
Lane Twp .....	2.25
Lincoln Twp .....	2.25
Logan Twp .....	2.25
Martin Twp .....	2.25
Oak Twp .....	2.25
Pawnee Twp .....	2.25
Pleasant Twp .....	2.25
Swan Twp .....	2.25
Valley Twp .....	2.25
Webster Twp .....	2.25
White Rock Twp .....	1.00

**STAFFORD COUNTY**

Stafford County Intangibles—0%

<u>Cities</u>	<u>Rate</u>
Hudson .....	2.25
Stafford .....	2.25
<u>Townships</u>	<u>Rate</u>
Albano Twp .....	2.25
East Cooper Twp .....	2.25
Fairview Twp .....	2.25
Ohio Twp .....	2.25
Richland Twp .....	2.25
Stafford Twp .....	2.25
Union Twp .....	2.25
West Cooper Twp .....	2.25

**SUMNER COUNTY**

Sumner County Intangibles—0%

<u>Townships</u>	<u>Rate</u>
Avon Twp .....	2.25
Belle Plaine Twp .....	2.25
Bluff Twp .....	2.25
Caldwell Twp .....	2.25
Chikaskia Twp .....	2.25
Downs Twp .....	2.25
Falls Twp .....	2.25
Greene Twp .....	2.25
Guelph Twp .....	2.25
Harmon Twp .....	2.25
Jackson Twp .....	2.25
London Twp .....	2.25
Morris Twp .....	2.25
Oxford Twp .....	2.25
Ryan Twp .....	2.25
South Haven Twp .....	2.25

**THOMAS COUNTY**

Thomas County Intangibles—0%

<u>Cities</u>	<u>Rate</u>
Gem .....	2.25

**WABAUNSEE COUNTY**

Wabaunsee County Intangibles—0%

<u>Townships</u>	<u>Rate</u>
Farmer Twp .....	.50
Maple Hill Twp .....	2.25

**WALLACE COUNTY**

Wallace County Intangibles—.75%

<u>Townships</u>	<u>Rate</u>
Weskan Twp .....	2.25

**WASHINGTON COUNTY**

Washington County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Haddam .....	2.25
Hanover .....	2.25
Linn .....	2.25
Palmer .....	2.25
Washington .....	2.25
<u>Townships</u>	<u>Rate</u>
Brantford Twp .....	2.25
Charleston Twp .....	2.25
Coleman Twp .....	2.25
Farmington Twp .....	2.25
Grant Twp .....	2.25
Greenleaf Twp .....	2.25
Haddam Twp .....	2.25
Hanover Twp .....	2.25
Highland Twp .....	2.25
Independence Twp .....	2.25
Kimeo Twp .....	2.25
Lincoln Twp .....	2.25
Linn Twp .....	2.25
Little Blue Twp .....	2.25
Logan Twp .....	2.25
Mill Creek Twp .....	2.25
Sheridan Twp .....	2.25
Sherman Twp .....	2.25
Strawberry Twp .....	2.25
Union Twp .....	2.25