

November 4, 2005

To: Kansas County Appraisers

From: Glenn Fisher, Regents Professor Emeritus, Wichita State University

I am working on a study of the erosion of the property tax base in Kansas. The research is undertaken on the request of Secretary Wagnon in support of research by the Kansas Advisory Commission on Intergovernmental relations.

Its purpose is to trace the history of changes in the property tax base and identify the impacts of property tax base erosion on governmental units and on taxpayers. Part of the report will describe administrative procedures and attempt to identify the additional costs associated with exemptions.

Some of the information we need is available at the state level, but some is available only at the local level. Your answers to the questions on this questionnaire will provide some of that information and give us leads to other information you might have or know about.

I would appreciate your answering the question on the attached questionnaire. Please feel free to add pages or include other information or opinions that you think might be useful.

Please return the questionnaires by November 18. You may use U. S. Mail, email or by fax. Thank

Glenn W. Fisher
Hugo Wall School
Wichita State University
Wichita, KS 67208
Ph. 316/978-6528

Email. glenn.fisher@wichita.edu

Fax : 316/978-6533

PROPERTY TAX EXEMPTION QUESTIONNAIRE

1. Please *estimate* the cost, in time or dollars that your office incurs in administering exemptions from the property tax. If some kinds of exemptions are especially troublesome, please indicate.

2. Data on real estate exemptions are available at the state level, but there is little information about the value of personal property other than IRB and Economic Development (EDX) exemptions. Do you have information about the quantity or value of personal property that is exempt in you county? Any suggestions as to how it could be estimated?

3. What information do you have about Tax Increment Financing in your county? Specifically, do you have maps, lists of projects or total amount of “increments?”

4. Do you update the values of exempt property yearly? How? Do you treat various kinds of property differently? For example, do you use different methods for valuing property such as churches, IRB properties, courthouses, and college campuses?

5. Are there some exemptions that are especially costly to your county? If so, please identify and estimate the cost, if possible.

6. Are there some exemptions that are especially troublesome to administer? What are they and why?

7. Are there exemptions that you believe are abused? If yes, please describe.

8. Are there some exemptions that you think are unfair or unwise?

9. Are there kinds of property or taxpayers not now exempt, that you think should be exempt?

Name of Appraiser_____

County_____

Mail
address_____

—
Email address_____

May we identify you as the source of information about your county? YES_____

NO_____

Please do not quote me or identify me as a source of information._____