

1899 map of Douglas County, KS

### November Assessed Values (used to set mill levies)

Tax Roll Year	Real Estate without TIF districts	% to prior year	Personal Property without penalty value	% to prior year	State Assessed without penalty value	% to prior year	November Total	% to prior year
2008	1,010,941,475	2.39%	51,449,760	-18.69%	73,978,483	-10.43%	<b>1,136,369,718</b>	0.28%
2009	1,008,063,780	-0.28%	45,439,575	-11.68%	68,214,030	-7.79%	<b>1,121,717,385</b>	-1.29%
2010	1,010,843,377	0.28%	41,153,765	-9.43%	74,220,891	8.81%	<b>1,126,218,033</b>	0.40%
2011	1,019,283,327	0.83%	38,366,374	-6.77%	82,280,194	10.86%	<b>1,139,929,895</b>	1.22%
2012	1,014,410,857	-0.48%	33,660,675	-12.27%	97,371,193	18.34%	<b>1,145,442,725</b>	0.48%
2013	1,015,971,267	-0.32%	32,557,792	-15.14%	107,856,601	31.08%	<b>1,156,385,660</b>	1.44%
2014	1,040,410,792	2.56%	26,803,987	-20.37%	110,134,168	13.11%	<b>1,177,348,947</b>	2.79%
% to total value	88.37%		2.28%		9.35%			

Key Performance Measures	2013 Tax Roll	2012 Tax Roll	2011 Tax Roll	2010 Tax Roll	2009 Tax Roll
Total tax bills (mill tax)	\$149,197,284	\$145,767,146	\$145,082,674	\$142,822,542	\$135,578,570
Taxes Adjusted	(\$92,184)	(\$254,408)	(\$76,032)	(\$539,592)	(\$435,690)
Current taxes distributed	\$146,388,323	\$143,093,106	\$142,508,666	\$140,007,176	\$132,251,280
Delinquent taxes at close of tax roll	\$2,271,459	\$2,442,398	\$2,402,226	\$2,182,448	\$2,817,815
Percentage of delinquency	1.52%	1.68%	1.66%	1.53%	2.08%

The total tax bills is the total mill tax of all tax bills created. It is the total of all taxing entities.

Tax adjustments are the total tax dollars adjusted for the tax roll year.

Current taxes collected are the total tax dollars received for the tax roll year.

A tax roll year starts November 1. Real estate ends the first Tuesday in September. Personal property ends the first Monday in October. After the end dates the taxes are distributed as delinquent tax.

### 2014 November Abstract Summary of Assessed Values for Douglas County, KS

#### Real Estate Property

	Residential	Ag Use Value Land	Ag Use Improvements	Vacant Lots	Not-for-Profit Organizations	Commercial and Industrial	All Other Real	Total
Rural	116,213,297	9,366,035	5,660,303	2,487,767	1,848	7,605,551	51,123	141,385,924
Urban	630,642,900	77,394	166,751	11,731,298	1,982,997	258,632,579	98,571	903,332,490
Total	746,856,197	9,443,429	5,827,054	14,219,065	1,984,845	266,238,130	149,694	1,044,718,414

#### Personal Property

	Mobile Homes	Oil & Gas	Motor Vehicle	Boat and Trailers	Commercial and Industrial	All Other PP	Total	PP Penalty
Rural	122,777	831,813	1,167,329	159	3,819,209	524,504	6,465,791	286,952
Urban	1,968,933	0	1,091,793	912	16,289,045	976,493	20,327,176	1,233,067
Total	2,091,710	831,813	2,259,122	1,071	20,108,254	1,500,997	26,792,967	1,520,019

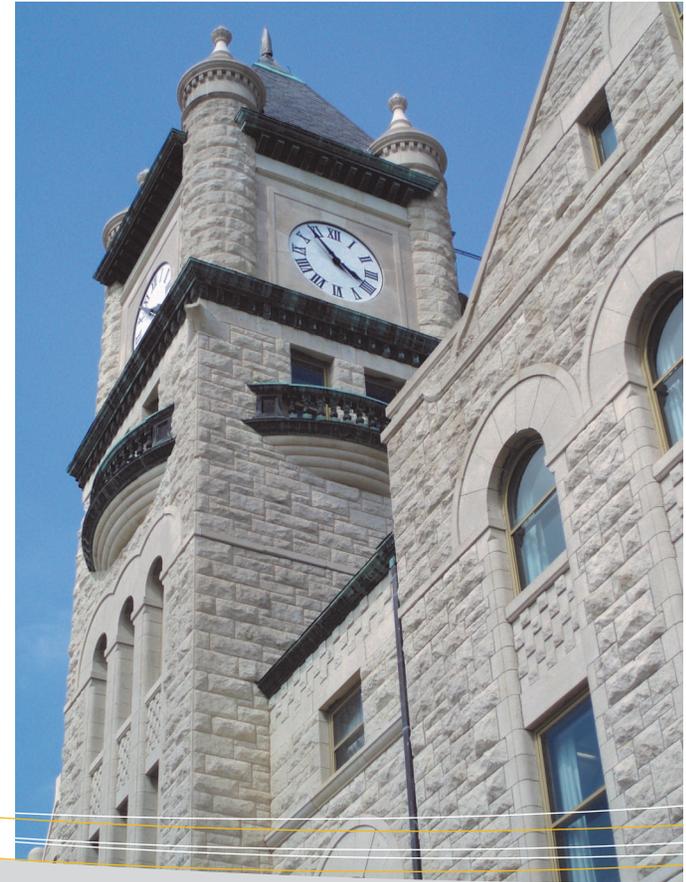
#### State Assessed

	Railroads	Telecommunication	Electric Power	Pipeline	Fluid Pipeline	Total	
Real	5,866,117	291,162	8,854,348	457,662	453	15,469,742	1,181,645,549
Other	841,733	3,878,309	81,998,077	7,188,064	758,243	94,664,426	Less TIF (4,307,622)
Total	6,707,850	4,169,471	90,852,425	7,645,726	758,696	110,134,168	Grand Total <b>1,177,337,927</b>

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:

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%
Public Utility	33%

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%
Public Utility (classed as PU Other)	33%



## Your Ad Valorem Tax Dollars in Full View

### 2015 Budget/2014 Mill levy

## Douglas County, KS

1100 Massachusetts  
Lawrence, KS 66044

TIF—Tax Increment Finance District is a special taxing district in which the increase in tax revenue over a base amount, established at the time of creation, is returned directly to the district to cover the cost of the new improvements made in the district.

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

## Tax Districts in Douglas County

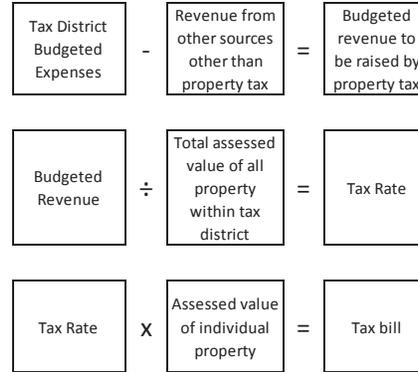
Taxing Districts	2014 Mill Levy	Assessed Value	2015 Budget	AdValorem Tax \$ Levied in Dg Co
<b>State of Kansas</b>	1.500	1,181,656,569		1,772,485
<b>Douglas County</b>	41.010	1,177,348,947	74,262,595	48,283,327
<b>Cities</b>				
City of Lawrence-1st class	31.474	875,010,071	188,001,426	27,539,983
City of Baldwin-3rd class	37.623	29,457,883	16,129,421	1,108,296
City of Eudora-2nd class	32.358	38,951,424	15,689,415	1,260,366
City of Lecompton-3rd class	26.999	3,276,509	1,201,309	88,463
<b>Unified School Districts</b>				
USD 497-Lawrence	55.752	1,006,871,386	185,446,168	55,082,028
USD 348-Baldwin	70.699	75,394,928	20,787,498	5,265,710
USD 491-Eudora	68.161	54,387,915	26,043,625	3,818,776
USD 287-Franklin Co	48.705	18,844		918
USD 289-Franklin Co	58.615	5,389,299		315,894
USD 343-Jefferson Co	54.962	25,668,021		1,410,766
USD 434-Osage Co	46.890	4,177,719		195,893
USD 450-Shawnee Co	51.515	5,440,835		280,285
<b>Townships</b>				
Clinton	15.950	8,675,543	208,389	138,378
Eudora	22.715	18,449,359	1,109,577	570,335
Grant	16.053	14,047,709	317,299	225,508
Kanwaka	20.098	21,285,763	510,658	427,803
Lecompton	18.745	13,858,196	429,940	266,336
Marion	23.745	11,852,349	415,930	281,430
Palmyra	13.462	33,704,654	683,359	512,530
Wakarusa	18.001	90,266,712	2,512,712	1,624,904
Willow Springs	10.384	18,512,775	435,189	192,231
<b>Cemeteries</b>				
Clinton	1.063	8,885,328	40,244	9,446
Colyer	0.698	23,211,466	35,278	16,205
Eastview	0.911	3,624,985	9,250	3,302
Maple Grove	0.887	8,872,087	28,200	7,866
Rock Creek	0.697	2,152,817	4,213	1,500
Stull	1.190	13,475,278	27,285	16,032
Twin Mound	0.789	1,459,988	6,000	1,152
United Cemetery Assoc	1.386	3,735,040		5,177
<b>Drainage Districts</b>				
Douglas County Kaw	0.921	95,891,727	465,650	88,285
Wakarusa Haskell Eudora	1.001	6,837,162	37,806	6,841
Wakarusa Kaw	2.047	14,368,139	370,050	29,415
Weaver Bottoms	5.611	250,223	22,626	1,491
<b>Fire Districts</b>				
Fire District #4- Osage Co	4.996	11,852,349		59,214
Fire District #1-Lecompton	5.619	17,134,705	153,795	96,275
Fire District #2-Palmyra	3.548	33,704,654	173,585	119,585
Fire District #3-Willow Sprgs	4.992	18,512,775	92,418	92,418
<b>Watershed Districts</b>				
Tauy Creek #82-FR	3.369	16,807,094		56,623
Wakarusa Watershed #35-SH	1.144	95,601,741		109,368
<b>Northeast Kansas Library</b>	1.350	215,480,210	2,879,716	290,898
<b>Tax Increment Finance Districts</b>	108.236	4,307,622		466,240

152,139,978

Ad Valorem Tax is a tax based on value. It is assessed on real estate, personal property and public utilities. Public utilities are companies that the State of Kansas franchises and calculates

their value because they are multi-county operations. Westar Energy is one of Douglas County's biggest company.

### Determining Tax Rates and Bills



### Population

Certified on: **7/1/2014**  
Pop. 2013

<b>Douglas County</b>	<b>114,322</b>
Baldwin City City	4,540
Eudora City	6,211
Lawrence City	90,811
Lecompton City	631
<b>Total Cities</b>	<b>102,193</b>
Clinton Township	597
Eudora Township	1,325
Grant Township	376
Kanwaka Township	1,442
Lecompton Township	1,100
Marion Township	826
Palmyra Township	2,607
Wakarusa Township	2,369
Willow Springs Township	1,487
<b>Total Townships</b>	<b>12,129</b>

Total Mill Levy by Major Tax Units	2014 Levy	2013 Levy	Difference
Tax Unit 041 - City of Lawrence	129.736	126.482	3.254
Tax Unit 048 - North Lawrence	130.657	127.414	3.243
Tax Unit 054 - East Hills Business	131.783	128.492	3.291
Tax Unit 001 - Baldwin City	152.829	148.697	4.132
Tax Unit 020 - Eudora City	146.912	148.843	-1.931
Tax Unit 080 - Lecompton City	134.327	129.132	5.195

	2014	2013	Difference
	Assessed Value	Assessed Value	
City of Lawrence	875,010,071	856,306,908	18,703,163
City of Baldwin	29,457,883	29,663,796	-205,913
City of Eudora	38,951,424	39,192,112	-240,688
City of Lecompton	3,276,509	3,240,090	36,419
Clinton Township	8,675,543	9,391,791	-716,248
Eudora Township	18,449,359	17,839,468	609,891
Grant Township	14,047,709	13,477,741	569,968
Kanwaka Township	21,285,763	21,291,353	-5,590
Lecompton Township	13,858,196	13,594,511	263,685
Marion Township	11,852,349	11,551,210	301,139
Palmyra Township	33,704,654	33,080,724	623,930
Wakarusa Township	90,266,712	89,976,031	290,681
Willow Springs Township	18,512,775	17,779,925	732,850
<b>Total</b>	<b>1,177,348,947</b>	<b>1,156,385,660</b>	<b>20,963,287</b>

1.81%

### Sample Tax Bill

Property in the City of Lawrence

Appraised Value of a Home	\$	200,000
Assessed Value (Appraised value x 11.5%)		23,000
Tax Unit 041 - Mill Levy		129.736
*Less USD exemption	\$	(46.00)
<b>Total Tax Bill</b>	<b>\$</b>	<b>2,937.93</b>

### Breakdown of Taxes

State of Kansas	1.500	\$	34.50
Douglas County	41.010	\$	943.23
City of Lawrence	31.474	\$	723.90
*USD 497	55.752	\$	1,236.30
	129.736	\$	2,937.93

A tax rate of one mill produces \$1.00 of taxes on each \$1,000 of assessed property valuation.

\* Less \$46.00 school exemption. The first \$20,000 of the appraised value of a residential property is exempt from the school general 20.000 mills.

