

A STUDY OF THE PROPOSED TAX LIMITATION AMENDMENT
AND ITS PROBABLE EFFECT UPON SCHOOLS IN KANSAS

by

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BRIEF HISTORY OF TAXES IN KANSAS

The history of taxes in Kansas shows a trend which is strongly upward. Between the period 1861 and 1871, a large public debt was created owing chiefly to the extraordinary war expenses and also to the difficulty of collecting taxes. This debt in 1865 amounted to \$517,000.00, and in 1870 to \$1,403,000. In the latter year a movement began for the reduction of expenditures and the increase of taxation, and from that date the financial condition for the state was improved. Beginning in 1880, the state adopted the policy of purchasing its own bonds for the various permanent funds so as to reduce its net indebtedness. The decline in the amount of debt less sinking-fund assets, has reduced the debt per capita very materially. In 1880 the total debt of the state was \$1,182,000, and in 1912 it amounted to only \$370,000. This amount was further reduced until practically no state debt existed. However, during the period of July 1, 1923, and October 1, 1924, the state of Kansas issued \$29,500,000 of soldiers bonus bonds. This amount is being reduced each year by the Soldiers Bonus Bond levy. By July 30, 1927, the net indebtedness of the state had been reduced to \$24,836,544.

With a decrease in the bonded indebtedness of the state, there has been a correspondingly large increase in the indebtedness of the various local units such as city, county, township, and school districts. On June 30, 1930, the total bonded indebtedness of the cities in Kansas was \$77,076,775; the schools were second with an indebtedness of \$22,167,938; while the counties ranked third with a bonded debt of \$5,789,787.69, making a total of \$137,049,759.32. This rapid increase in state and local government expenditures for schools, roads, and other improvements and services in recent years has naturally resulted in high taxes. Figure 1 shows how the general property tax for Kansas has mounted with only a few exceptions, each year during the period 1880 to 1925. The greater share of this tax load has been carried by real estate.

In 1930 the assessed valuation of farm and city real estate, exclusive of that owned by public service corporations constituted 63.9 per cent of the assessed valuation of all property of the state. Farm real estate alone constituted 44.6 per cent of all property assessed. During the last twenty years the average increase on farm real estate in Kansas has been approximately one million dollars each year. In 1910 the total tax levied on farm real estate amounted to \$9,706,000. In 1929 the levy had

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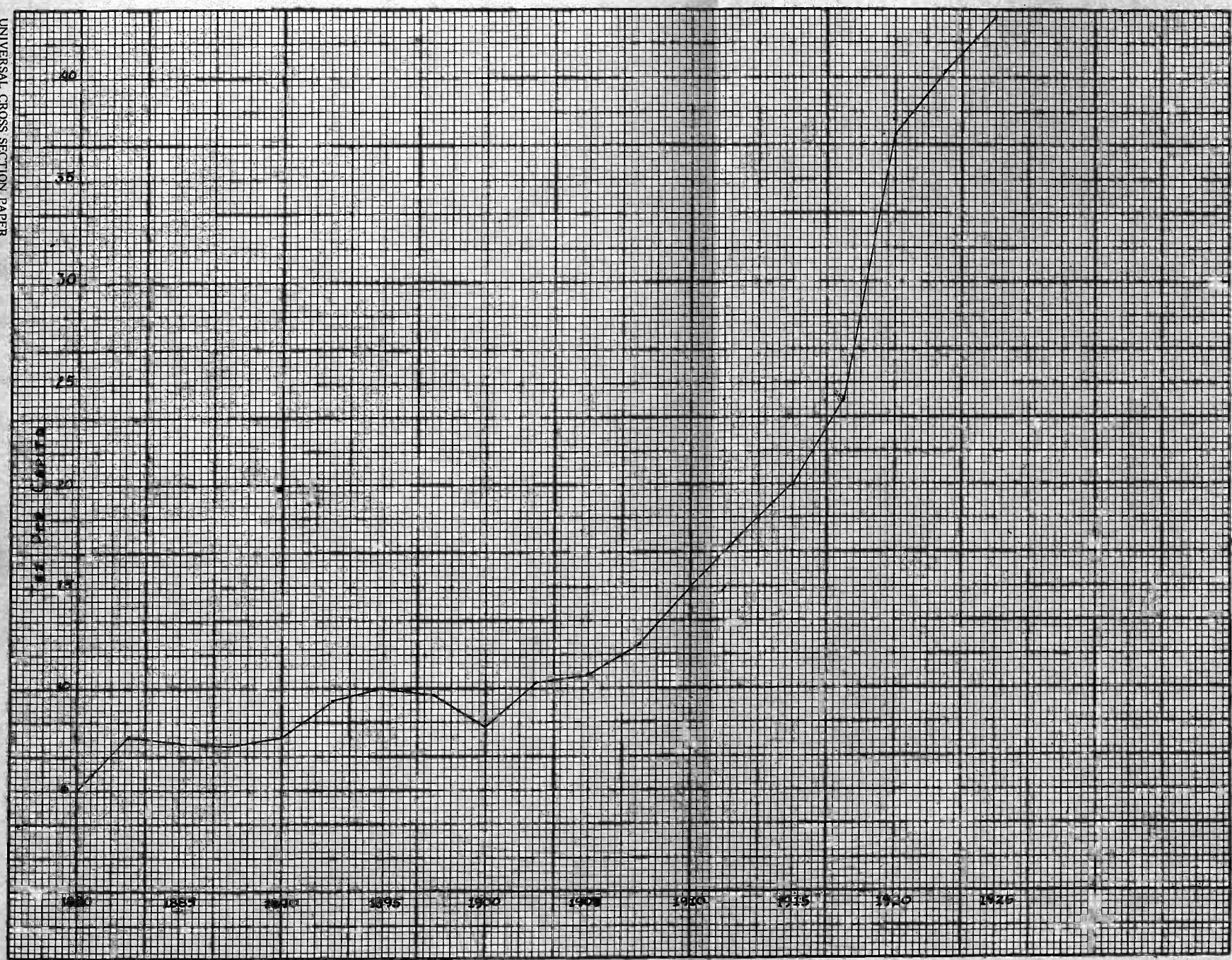


FIG. 1 - PER CAPITA PROPERTY TAX LEVIED FOR ALL PURPOSES 1880 - 1925

increased to \$29,219,000.

The tax on property now carries more than 80 per cent of the tax load, not because real and personal property directly furnish more than 80 per cent of the income of the citizens of the state, but because it is a carry-over from the day when practically the total wealth of Kansas was represented by visible tangible property. When Kansas became a state, her fiscal system as prescribed by the constitution was founded on general property as the sole basis of taxation. At that time such a system was well suited to her needs. The amount of tangible property possessed was a fair index of the ability to pay taxes. But times have changed in Kansas during the sixty-eight years of her state-hood. Taxes today on tangible property have increased to the extent that they now present an extremely serious problem. During the twenty year period, 1910-1929, taxes on real estate alone increased nearly \$40,000,000.

Merely stating the size of the tax does not show tax burdens unless consideration is also given to the value of the property upon which the tax is levied. A rapidly increasing tax levy may not be burdensome if there is a correspondingly rapid rate in the values upon which the tax is based. On the other hand, a tax levy which is mounting rapidly while property values remain constant or decline is

bound to become burdensome. Information on the ratio of taxes to the selling value has been secured for both farm and city real estate, the two ratios are compared in Figure 2. In the case of farm real estate, taxes amounted to 1.19 per cent of selling value in 1929, while in the case of city real estate, taxes amounted to 2.53 per cent of the selling value in the same year. This rapidly increasing ratio is making the tax burden extremely severe. All over the United States the tax payers are in rebellion and are demanding tax reductions.

Two amendments to the state constitution will be submitted to the voters at the general election in 1932, which, if adopted, will greatly affect the tax situation in Kansas.

PROBLEM INVESTIGATED

On the recommendation of Governor Woodring of Kansas, the last session of the legislature provided for submitting to the people of the state at the general election in November, 1932, an amendment to the constitution which would limit the sum of tax levies, with certain exceptions, for all governmental bodies to twenty mills in cities and to fifteen mills in rural areas.

The amendment reads as follows:

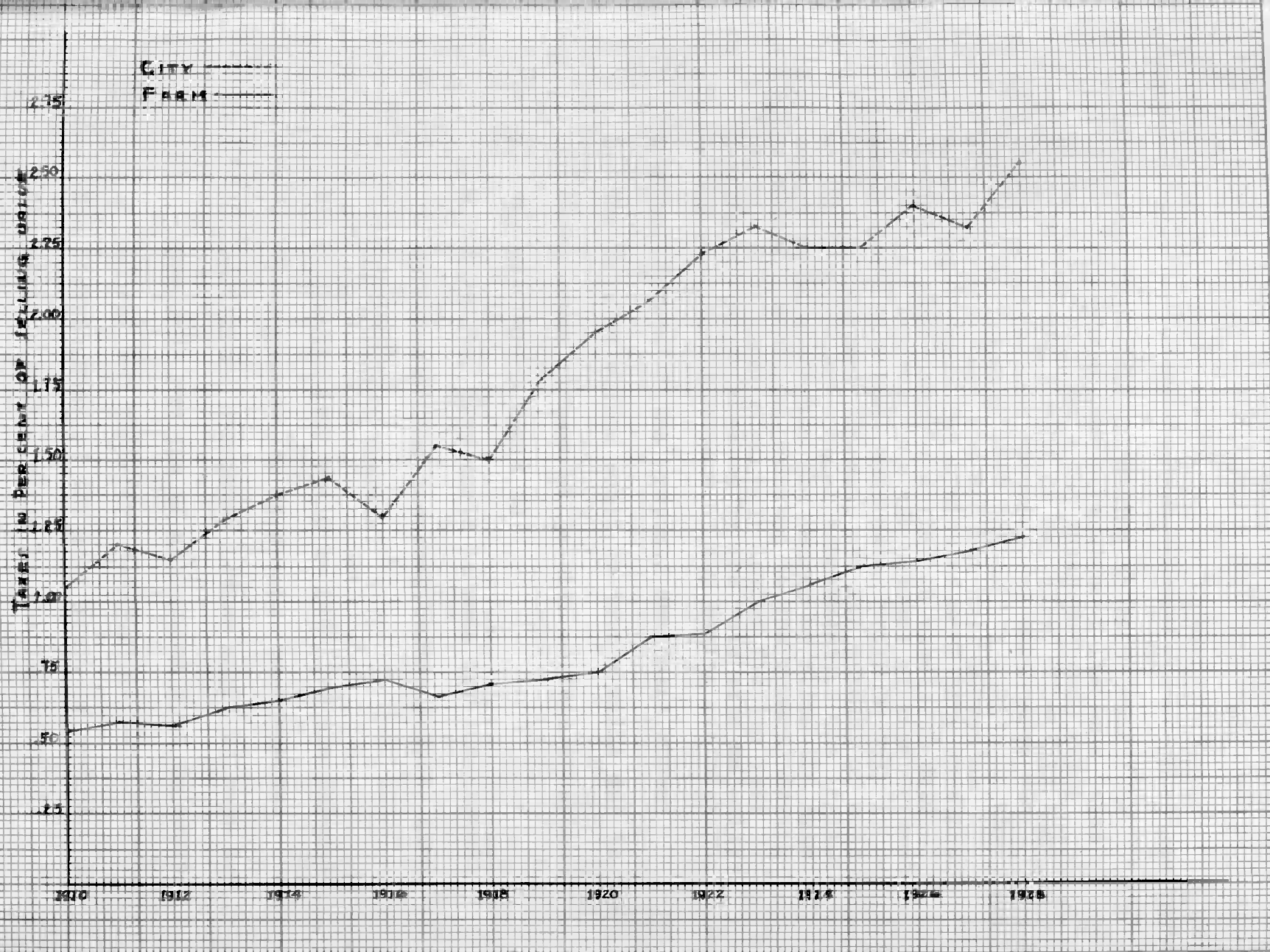


Fig. 2 - TAXES ON FARM AND ON CITY REAL ESTATE, IN PER CENT OF CIRCULATED SELLING VALUE, 1910-1928

"No property, taxed according to value, shall be taxed in excess of two percentum of its true value in money for all state and local purposes where lying within the limits of any city, or within the limits of any school district, of which more than one-half of the area lies within the limits of any city, nor more than one and one-half percentum when lying without the limits of such city or school district. Taxes may be levied in excess of said limitation, however, for the payment of indebtedness which shall have been contracted prior to July 1, 1933, and interest thereon, and for payment of cost of improvements by special assessments. The legislature shall prescribe the manner by which the rate of taxation shall be prorated to the several taxing units. Additional emergency levies for two year periods may be authorized by the vote of a majority of the qualified electors of any taxing district."

A summarization of the proposed amendment shows:

1. The levy in cities would be twenty mills and in the rural areas fifteen mills with certain exceptions.
2. The exceptions would be:
 - a. A greater levy could be made for the payment of indebtedness incurred before July 1, 1933, and interest thereon.
 - b. A greater levy could be made for the payment for improvements by special assessments.
 - c. Additional emergency levies might be made for two year periods if authorized by a majority of all the qualified electors of the district.
3. The distribution of the levy is to be prorated to the various taxing units by the legislature.

PURPOSE

There probably never was a time in the history of the state when taxpayers did not think that taxes were too high, or when candidates for office did not promise tax reductions. But taxes in Kansas and elsewhere have continued to rise. In most instances those who promise tax reductions do so with sincerity, believing that they will be able to fulfill their promise and bring relief to the taxpayer. But they find, upon assuming the duties of office, that they move largely in lockstep with economic and political forces, which they are unable to modify or abate to any considerable extent. They find that the real reason for the rising cost of government lies in the fact that people want more governmental service. Probably no body of law makers in this state was ever more determined to reduce taxes than the 1930 legislature. The governor was also pledged to do everything in his power to reduce public expenditures and to bring about a reduction in taxation. Both the legislative and the executive branches of the state government endeavored to bring relief to the taxpayer. Previous experience has proven that reductions in state appropriations cannot be relied upon for fundamental tax relief, since the budgets of

the state government and of the state institutions constitute a relatively small part of the total property tax in Kansas. In order to force local communities to reduce taxes, a proposed amendment to the state constitution will be submitted by the legislature to the voters which would limit the sum of tax levies, with certain exceptions, for all taxing units to twenty mills in cities and to fifteen mills in rural areas. This proposed amendment was passed by the legislature and will be submitted to the voters of Kansas at the general election in November, 1932. It was the intention of the framers of this amendment to overcome the reduction in revenue caused by the application of this measure, by placing a state tax on incomes. If the voters of Kansas should adopt this limitation amendment, the schools and other governmental bodies will be affected. Therefore, it is the purpose of the author to make a careful study of the tax situation in Kansas at the present time and the probable change which will result should this amendment be adopted.

PRESENT TAX SITUATION IN KANSAS

In order that the results in this study might be reasonably representative of the tax condition throughout

Kansas, data were taken from the 578 incorporated cities of Kansas and the total number of rural school taxing districts in 16 counties representing the various sections of the state. The total assessed valuation of the 16 counties, including the cities within these counties, is \$548,871,864. This amount is equal to 14 per cent of the total assessed valuation of the state. The 578 incorporated cities of Kansas have a combined valuation of \$1,123,331,624 or 30.4 per cent of the total valuation. This indicates that sufficient data have been used to warrant the belief that the findings will be representative of the tax situation throughout Kansas. While it would have been better to base the study on complete data from all counties, it is improbable that the greater accuracy to be had from such a large body of data would have been sufficient to justify the additional time and labor required in making the study.

The taxing units used in the report fall under four different heads.

1st Class Cities -- having a population over 15,000.

2nd Class Cities -- " " " 2000-15,000.

3rd Class Cities -- " " " 125-2000.

Rural Areas -- rural school districts.

Table I. Tax Levies (1931) in Cities of First Class

Rate	Frequency	Measures of central tendency
45-46 mills	1	M = 38.227
43-44 "	2	Md. = 38.5
41-42 "	2	S.D. = 4.36
39-40 "	0	
37-38 "	1	
35-36 "	2	
33-34 "	3	
31-32 "	0	
	11	

This group consists of the cities having a population of 15,000 or over. It is the smallest of the four groups. The mean of the levies in this group is 38.227 mills, and ranks second. This group also shows the smallest deviation, which would indicate that the levies were more compact and less scattered.

Table II. Tax Levies (1931) in Cities of the Second Class

Rate	Frequency	Measures of central tendency
60-62 mills	5	M = 39.16 mills Md. = 39.1 mills S.D. = 7.56
57-59 "	2	
54-56 "	0	
51-53 "	0	
48-50 "	5	
45-47 "	11	
42-44 "	11	
39-41 "	10	
36-38 "	10	
33-35 "	12	
30-32 "	5	
27-29 "	3	
24-26 "	2	
21-23 "	1	
18-20 "	1	
	<u>11</u>	

The mean of the tax levies for cities within this group is 39.16 mills.

Table III. Tax Levies (1931) in Cities of the Third Class

Rate	Frequency	Measures of central tendency
70-72 mills	2	M = 30.61 mills
67-69 "	1	
64-66 "	1	
61-63 "	8	Md. = 30.81
58-60 "	2	S.D. = 9.93
55-57 "	6	
52-54 "	11	
49-51 "	16	
46-48 "	27	
43-45 "	14	
40-42 "	37	
37-39 "	38	
34-36 "	52	
31-33 "	58	
28-30 "	69	
25-27 "	65	
22-24 "	40	
19-21 "	31	
16-18 "	11	
13-15 "	1	
10-12 "	0	
	490	

This group contains the largest number of cities. The mean levy of 30.61 mills ranks third for Kansas cities. This group also shows the largest deviation.

Table IV. Tax Levies (1931) for Rural Districts
in 16 Counties

Rate	Frequency	Measures of central tendency
34-35 mills	1	M = 15.98 mills Md. = 15.601 mills S.D. = 6.31
32-33 "	1	
30-31 "	0	
28-29 "	5	
26-27 "	11	
24-25 "	20	
22-23 "	35	
20-21 "	80	
18-19 "	145	
16-17 "	269	
14-15 "	291	
12-13 "	282	
10-11 "	92	
8-9 "	17	
6-7 "	1	
4-5 "	0	
	1250	

In sixteen counties studied, there were 1250 complete taxing units. The mean levy for this group is 15.98 mills, while the standard deviation indicates that the levies are somewhat scattered. In the rural areas the tax levies are rapidly falling because of reduced expenditures for schools and townships, so it is probable that the present mean levy would be considerably below 15.98 mills.

SUMMARY OF THE PRESENT TAX SITUATION

Table V. Summary of Tax Levies in Kansas (1931)

Tax Unit	Number	Mean	Median	S.D.
Cities:				
1st Class	11	38.227	38.	4.36
2nd Class	77	39.16	39.1	7.56
3rd Class	490	30.61	30.81	9.93
Rural Areas	1250	15.98	15.601	6.31

This table shows how the present levies compare in the four taxing units. The second class cities have the highest mean and median levies. The rural areas have a mean levy considerably lower than those of the cities, which is largely due to the absence of a city tax. The levies in the first class cities show the smallest deviation for tax levies, while those of the third class cities show the largest deviation, i.e. the levies are less compact. It was found that in many instances, where the tax was extremely low the assessed valuation was correspondingly high, and where the levy was high the valuation was low.

APPLICATION OF THE PROPOSED AMENDMENT

The proposed amendment provides, with stated exceptions, a two per cent limit on city property taxes for state and local purposes, and a one and one-half per cent limit on rural property taxes. Taxes can be levied in excess of these maxima for the payment of indebtedness contracted prior to July 1, 1933, and for payment of costs of improvements by special assessments.

In order to show the effect of this amendment, an itemized table has been prepared for each of the taxing units. These tables show the valuation, the amount of taxes the property now bears, the maximum levy under the amendment, and the reduction in levies for current expenditures should this amendment be applied to present levies and valuations.

The basis for the computations in this report are the tax levies and valuations taken from the 1931 "Tax Rate Book" published by the Kansas League of Municipalities. The rates are for the year 1930-31. More recent rates were not available when this study was started.

In preparing the study, the total tax rate for each city for all purposes, state, county, city, and schools was

determined. From this was deducted the total rate for the payment of bonded indebtedness for the same purposes. This gave the present total rate for current expenses. The maximum levy for current expenses, according to the proposed amendment will be 20 mills for cities and 15 mills for rural areas. It was found that a very large per cent of the cities had a tax levy for current expenses which would exceed the levy permitted by the amendment. This, of course, will call for a reduction in the levy for current expenses. Under the proposed amendment, the legislature will have power to prorate the tax levy to each tax unit.

In this study, it was possible only to assume that the reduction should be proportional to the rates now in effect and to determine upon this basis what reductions would be made in the income of the schools and city governments. The sum of these reductions does not equal the total reductions; for, theoretically, at least, reductions should also be made in the state, county, and township levies.

In determining the amount of reduction for the schools and cities, it was assumed that this reduction should be in the ratio they now bear to the total levy for all purposes. All computations were made by the same formula. To illustrate this plan, suppose a city for all purposes had a rate of 40 mills with a school rate of 15 mills and a total

indebtedness rate of 5 mills the loss to the schools would be arrived at thus:

40 mills less 5 mills equals 35 mills for all current expenditures.

15 mills is 37.5 per cent of 40 mills; hence the schools should bear 37.5 per cent of the total reduction.

35 mills minus 20 mills (the permitted levy by the amendment) equals 15 mills, the amount of the reduction in rates that would be caused by the amendment.

Now 37.5 per cent of the 15 mills equals 5.525 mills. In other words in this city the school levy would be reduced 5.525 mills.

To express this amount in dollars, multiply the reduction (5.525 mills) by the city valuation.

The reduction for the cities is determined in the same manner.

The computations were made by a four place logarithm table and were checked by the use of the slide rule. Where an error was discovered, the whole computation was repeated.

The results for the rural areas were determined from reports submitted by the various County Superintendents of Public Instruction showing the complete levies for the taxing districts located in their respective counties. These results are based on the 1931-32 tax rates.

Table VI. How the Proposed Amendment Will Affect Cities of the First Class

Name	Valuation	St.	LEVIES IN MILLS				Total Levy	Total Bond Levy	Total Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total St. Co. City
			Co.	City	School	Total					Schools Dollars	Cities Mills	Cities Dollars	Total Sch. City	
Atchison	\$18,063,563	2	6.10	13.95	12.50	34.55	7.35	27.35	7.20	2.609	\$47,127	2.908	\$52,530	\$130,057	
Coffeyville	13,052,412	2	6.88	15.90	19.50	44.285	10.90	30.90	13.38	5.893	76,870	4.806	59,350	174,641	
Fort Scott	10,051,112	2	8.425	14.40	19.25	44.08	5.25	25.25	18.83	8.221	82,630	6.153	62,680	189,262	
Hutchinson	36,281,942	2	5.37	12.83	17.00	37.20	7.25	27.25	9.95	4.55	165,082	3.432	124,520	360,905	
Kansas City	134,511,022	2	5.625	12.65	15.89	36.165	9.24	29.24	6.92	3.045	409,586	2.421	325,651	930,816	
Leavenworth	15,123,410	2	7.70	20.60	16.50	46.80	9.22	29.22	15.53	6.198	93,734	7.74	117,055	234,866	
Parsons	15,180,864	2	7.66	13.65	19.50	42.81	7.28	27.28	15.53	7.07	107,328	4.951	75,160	235,758	
Pittsburg	18,284,958	2	8.50	11.98	19.16	41.64	9.44	29.44	12.20	5.61	102,600	3.514	64,240	223,076	
Salina	30,146,110	2	5.075	11.81	14.25	33.135	7.64	27.64	5.49	2.361	71,174	1.957	58,996	165,502	
Topeka	94,861,372	2	3.57	13.03	15.50	34.10	6.36	26.36	7.74	3.509	332,868	2.967	281,454	734,227	
Wichita	147,944,872	2	5.57	10.38	18.90	36.85	3.08	23.08	13.77	7.05	1,043,119	3.88	573,100	2,037,200	
TOTAL										\$2,532,178	\$1,794,736	\$5,415,500			

Table VII. How the Proposed Amendment Will Affect Cities of the Second Class

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				
			Co.	City	School	Schools					Cities		Total St. Co.		
						Mills					Dollars	Mills		Dollars	Sch. City
Abilene	\$8,230,366	2	4.80	14.40	14.00	35.20	6.758	26.758	8.442	3.355	\$27,612	3.454	\$28,430	\$69,680	
Anthony	3,805,899	2	3.92	13.40	13.50	32.82	7.17	27.17	5.65	2.32	8,829	2.306	8,779	21,503	
Ark. City	15,093,028	2	5.15	14.64	16.00	37.79	10.29	30.29	7.50	3.179	47,981	2.908	43,860	113,197	
Augusta	2,633,905	2	5.30	16.00	19.37	42.67	6.07	26.07	16.60	7.519	19,804	6.224	16,400	16,400	
Bx. Springs	2,838,963	2	7.86	21.50	30.50	61.86	18.185	38.18	23.675	11.608	32,954	8.225	23,350	67,212	
Belleville	2,460,895	2	3.00	13.92	17.80	36.72	12.57	32.57	4.15	2.01	4,946	1.573	3,871	10,212	
Beloit	4,194,082	2	3.55	12.78	16.50	35.46	4.176	24.17	11.28	5.23	21,935	4.066	17,050	47,326	
En. Springs	1,699,509	2	5.625	12.30	17.30	37.22	9.90	29.90	7.32	3.4	5,778	2.419	4,113	11,440	
Burlington	1,996,561	2	6.60	18.40	16.00	43.00	15.42	35.42	7.58	2.819	5,628	3.244	6,479	15,133	
Caldwell	2,096,242	2	5.10	14.50	13.70	35.30	6.84	26.84	8.46	3.28	6,875	3.475	7,284	17,734	
Caney	2,283,695	2	6.88	23.30	17.00	49.18	17.57	37.57	11.61	4.01	9,157	5.501	12,540	26,513	
Chanute	8,893,954	2	4.70		16.00	22.70	3.82	23.82							
Cherryvale	2,925,034	2	6.88	17.50	20.50	46.88	12.07	32.07	14.81	6.485	18,968	5.530	16,180	43,319	
Chetopa	838,044	2	7.66	14.00	27.00	50.66	16.13	36.13	14.53	7.75	6,494	4.017	3,366	12,196	
Clay Center	5,293,129	2	5.35	14.25	10.25	31.85	5.50	25.50	6.35	2.039	10,792	2.841	15,040	28,611	
Colby	1,800,377	2	4.50		14.45	20.95	.67	20.67	.28	.193	346			504	
Columbus	2,625,030	2	7.861	13.40	23.75	47.01	8.385	28.38	18.625	9.37	24,596	5.307	13,940	48,891	
Concordia	6,568,144	2	4.492	12.35	16.00	34.84	4.82	24.82	10.02	4.589	30,141	3.551	23,320	65,812	
Council Grove	1,988,275	2	4.47	19.00	19.00	44.47	11.37	31.37	13.10	5.598	11,130	5.598	11,130	26,046	
Dodge City	9,971,434	2	5.45	14.33	16.50	38.28	9.93	29.92	8.35	3.595	35,847	3.125	31,160	83,261	
Eldorado	9,431,802	2	5.30	17.70	20.00	45.00	8.37	28.37	16.63	7.391	69,710	6.541	61,700	156,850	
Emporia	20,572,671	2	5.60	11.00	13.50	32.10	6.69	26.69	5.41	2.268	47,030	1.854	38,330	107,839	
Eureka	4,282,146	2	3.60	15.80	24.75	46.15	6.57	26.57	19.58	10.45	44,748	6.703	28,700	83,844	
Florence	1,458,799	2	3.20	30.40	12.10	47.70	23.57	43.57	4.13	10.49	15,296	2.633	3,842	6,024	
Fredonia	3,178,245	2	6.481	13.62	20.00	42.10	5.42	25.42	16.68	7.91	25,139	5.395	17,150	43,013	
Frontenac	612,635	2	8.50	42.50	39.00	92.00	63.08	83.08	8.92	3.78	2,315	4.121	2,524	5,464	
Galena	1,876,735	2	7.86	19.35	32.00	61.21	13.285	33.28	27.925	14.6	27,400	8.824	16,560	53,407	
Garden City	5,098,425	2	10.15	16.00	15.00	43.15	10.67	30.67	12.48	4.337	22,111	4.628	23,580	63,628	
Garnett	2,373,014	2	7.60	15.90	18.40	42.90	8.37	28.37	14.53	6.23	14,783	5.385	12,780	34,479	
Girard	2,013,495	2	8.50	17.25	20.00	47.75	11.08	31.08	16.67	6.98	14,054	6.020	12,120	33,564	
Goodland	2,499,155	2	10.25	26.90	19.33	58.48	16.37	36.37	22.10	7.31	18,268	10.17	25,410	55,231	
Great Bend	7,164,724	2	4.916	11.50	14.50	33.58	4.174	24.17	9.412	4.06	28,088	3.222	23,090	67,434	

(Second Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				
			Co.	City	School	Total					Schools		Cities		Total St. Co.
											Mills	Dollars	Mills	Dollars	
Harper	\$1,717,466	2	3.92	6.60	14.00	26.52	1.87	21.87	4.65	2.45	\$4,209	1.157	\$1,987	\$7,986	
Hays	4,830,532	2	5.12	14.65	15.00	36.77	10.50	30.50	6.27	2.56	12,356	2.499	12,070	30,287	
Herington	3,677,033	2	4.80	15.50	18.00	40.30	10.008	30.008	10.292	4.58	16,840	3.956	14,550	37,844	
Hiawatha	4,214,829	2	4.38	18.00	13.50	37.88	13.74	33.74	4.14	1.47	6,325	1.968	8,293	17,449	
Hoisington	2,488,668	2	4.91	19.40	19.00	45.98	12.07	32.07	13.91	5.75	14,309	5.868	14,610	34,617	
Holton	3,328,340	2	4.91	18.15	15.50	40.56	12.65	32.65	7.91	3.04	10,128	3.540	11,780	26,327	
Horton	3,005,881	2	4.38	15.70	17.50	39.58	7.49	27.49	12.09	5.34	16,051	4.794	14,410	36,341	
Humboldt	1,850,000	2	6.00	21.90	10.00	39.00	12.57	32.57	6.43	1.64	3,052	3.610	6,679	11,895	
Independence	14,384,963	2	6.88	15.08	19.75	42.71	10.55	30.55	12.16	5.61	80,699	4.292	61,710	174,921	
Iola	5,366,917	2	6.00	19.80	16.50	44.30	13.67	33.67	10.63	3.94	21,161	4.751	25,250	57,050	
Junction City	7,164,147	2	6.00	14.30	19.00	41.30	7.73	27.73	13.47	6.24	44,732	4.697	33,660	97,217	
Kingman	3,046,265	2	5.00	13.50	15.00	35.50	5.87	25.87	9.63	4.06	12,367	3.662	11,160	29,335	
Kinsley	2,272,930	2	8.00	22.00	16.00	48.00	14.99	34.99	13.01	4.33	9,841	5.963	13,550	29,570	
LaHarpe	511,679	2	6.00	12.70	16.50	37.20	11.17	33.17	6.03	2.67	1,365	2.058	1,053	3,085	
Larned	4,066,828	2	2.72	18.00	18.00	40.72	10.39	30.39	10.33	4.56	18,557	4.565	18,370	42,010	
Lawrence	19,976,378	2	4.85	11.99	17.50	36.34	3.90	23.90	12.44	5.98	119,638	4.105	82,030	248,486	
Liberal	5,560,586	2	7.00	18.00	17.00	44.00	12.27	32.27	11.73	4.53	25,189	4.799	26,680	65,225	
Lindsborg	2,765,433	2	3.60	10.50	13.00	29.10	3.57	23.57	5.53	2.466	6,819	1.995	5,516	15,292	
Lyons	3,898,448	2	5.15	11.80	16.00	34.95	5.99	25.99	8.96	4.1	15,983	3.025	11,873	34,930	
Manhattan	13,893,837	2	5.28	11.32	15.50	34.10	8.10	28.10	6.00	2.727	37,888	1.992	27,680	83,363	
Marion	1,962,612	2	3.20	19.00	21.50	45.70	16.82	36.82	8.88	4.169	8,182	3.693	7,250	17,427	
Marysville	3,823,717	2	5.46	26.95	12.75	47.16	18.97	38.97	8.19	2.21	8,450	4.681	16,900	31,316	
McPherson	7,279,941	2	3.60	12.40	14.90	32.90	3.87	23.87	9.03	4.08	29,702	3.405	24,780	65,737	
Minneapolis	2,276,551	2	6.63	11.25	16.00	35.88	7.99	27.99	7.89	3.51	7,990	2.474	5,631	17,961	
Mulberry	473,760	2	8.50	15.00	36.75	6.25	24.08	44.08	18.17	10.7	5,066	4.379	2,074	8,408	
Neodesha	3,157,091	2	6.48	12.60	13.90	34.98	5.82	25.82	9.16	3.64	11,491	3.300	10,420	28,918	
Newton	11,354,559	2	5.10	10.30	17.00	34.40	5.16	25.16	9.24	4.55	51,765	2.766	31,400	104,916	
Nickerson	1,016,034	2	5.37	12.95	5.10	25.42	9.63	29.63							
Norton	2,359,021	2	7.34	26.52	19.59	62.09	14.17	34.17	27.92	8.78	20,712	11.92	28,130	65,863	
Olathe	3,499,066	2	5.10	15.47	24.50	47.07	8.17	28.17	18.90	9.82	34,370	6.211	21,730	66,132	

(Second Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total St. Co. Sch. City
			Co.	City	School	Total				Schools Mills	Dollars	Cities Mills	Dollars	
Osage City	1,860,589	2	4.21	13.50	20.00	39.71	7.51	27.51	12.20	6.14	11,424	4.148	7,717	21,599
Osawatomie	3,233,257	2	9.07	10.60	20.00	41.675	10.32	30.32	11.35	5.445	17,605	2.948	9,530	36,713
Osborne	1,990,569	2	6.90	10.00	23.50	42.40	11.57	31.57	10.83	5.999	11,941	2.554	5,085	21,557
Oswego	1,366,875	2	7.66	14.30	24.75	48.71	16.88	36.88	11.83	6.00	8,201	3.473	4,747	16,170
Ottawa	9,930,610	2	5.43	8.75	15.90	32.085	5.17	25.17	6.91	3.428	34,040	1.886	18,730	68,670
Paola	4,090,150	2	9.07	12.80	10.00	33.87	11.77	33.77	10.00	.029	118	0.038	155	409
Pratt	5,841,859	2	2.86	12.90	21.00	38.76	10.77	30.77	7.99	4.33	25,295	2.659	15,530	48,276
Sabetha	2,400,000	2	4.55	16.82	19.00	42.37	13.26	33.26	9.11	4.08	9,792	3.617	8,680	21,864
Scammon	330,001	2	7.86	13.75	26.00	49.61	8.685	28.68	20.92	10.96	3,618	5.796	1,913	6,905
Seneca	1,627,035	2	4.55	26.75	12.00	45.30	16.44	36.44	8.86	2.35	3,823	5.231	8,510	14,415
Sterling	2,314,707	2	5.15	13.68	17.00	37.83	9.54	29.54	8.29	3.719	8,608	2.998	6,939	19,188
Weir	364,374	2	7.86	17.25	31.00	58.11	19.68	39.68	18.42	9.8	3,570	5.466	1,992	6,713
Wellington	8,172,386	2	5.10	12.55	20.75	40.40	6.62	26.62	13.78	7.080	57,860	4.281	34,990	112,615
Winfield	2,082,107	2	5.15	5.10	17.00	29.25	6.67	26.67	2.58	1.501	18,135	0.450	5,434	13,171
Yates Center	2,036,000	2	3.60	15.20	17.00	39.30	13.07	33.07	6.23	2.687	5,470	2.409	4,906	12,684

TOTAL

\$1,462,501

\$1,239,362 \$3,355,624

Table VIII. How the Proposed Amendment Will Affect Cities of the Third Class

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total St. Co. Sch. City
			Co.	City	School	Total					Schools Mills	Dollars	Cities Mills	Dollars	
Abbyville	\$188,997	2	5.37	3.00	12.70	25.63	1.33	21.33	2.30	1.236	233	.292	55	434	
Agenda	258,748	2	3.00	6.00	10.20	21.30	.57	20.57	.73	.349	90	.206	53	188	
Agra	315,000	2	6.15	11.00	13.00	32.15	3.07	23.07	9.08	2.671	1,156	3.107	979	2,854	
Alden	304,255	2	5.15	3.50	12.00	22.65	0.69	20.69	1.96	1.039	316	.303	92	597	
Alexander	154,193	2	5.25	6.00	18.50	31.75	3.07	23.07	10.96	6.387	984	2.072	319	1,689	
Alma	976,506	2	6.20	15.00	10.55	33.75	6.57	26.57	7.18	2.245	2,192	3.191	3,110	7,017	
Almena	565,056	2	7.34	25.23	23.53	58.81	15.82	35.82	12.99	5.190	2,932	5.573	3,150	7,340	
Altamont	359,262	2	7.66	11.38	15.45	36.49	3.01	23.01	13.48	5.69	2,044	4.204	1,510	4,822	
Alta Vista	583,257	2	6.20	9.50	13.50	31.20	5.47	25.47	5.73	2.479	1,445	1.745	1,108	3,342	
Alton	404,751	2	6.90	10.50	16.80	36.40	4.07	24.07	12.33	5.690	2,303	3.557	1,440	4,982	
Altoona	606,489	2	6.48	19.00	21.07	49.30	9.25	29.25	20.05	8.567	5,195	7.729	4,680	12,160	
Arcadia	515,140	2	8.50	30.00	32.88	77.72	32.53	52.53	25.19	10.658	5,490	9.724	5,010	12,772	
Argonia	448,231	2	5.10	9.00	17.90	35.50	3.62	23.62	11.88	5.98	2,680	3.012	1,350	5,324	
Arlington	551,816	2	5.37	8.50	12.71	29.33	2.83	22.83	6.50	2.816	1,553	1.884	1,040	3,586	
Arma	531,668	2	8.50	12.00	46.42	68.92	12.69	32.69	36.23	24.40	12,970	6.310	3,355	19,262	
Ashland	1,371,693	2	7.10	12.50	12.50	34.10	12.935	32.935	1.16	.427	585	4.271	5,864	1,598	
Assaria	283,947	2	5.075	5.00	7.72	22.59	.79	20.79	1.49	.506	143	.331	94	424	
Attica	859,123	2	3.92	12.00	11.48	30.03	5.80	25.80	4.33	1.65	1,418	1.725	1,480	3,720	
Axtell	680,753	2	5.46	16.24	12.70	36.90	10.923	30.923	5.97	2.06	1,402	2.63	1,789	4,068	
Baldwin City	1,219,120	2	4.85	13.25	19.24	39.98	12.62	32.62	6.36	3.542	4,318	2.439	2,972	8,972	
Barnard	492,241	2	6.70	15.00	10.00	33.70	10.57	33.57	.13	.038	18	.058	28	640	
Barnes	392,127	2	5.90	10.50	9.00	27.90	5.57	25.57	2.33	.751	294	.877	344	917	
Bartlett	139,437	2	7.66	8.74	11.55	29.95	3.37	23.37	6.58	2.53	353	1.92	268	917	
Bazine	345,000	2	5.00	15.00	14.20	36.50	6.685	26.60	9.81	3.819	1,317	4.034	1,392	3,395	
Beattie	363,688	2	5.46	9.22	13.00	29.81	2.94	22.94	6.87	3.000	1,091	2.129	774	2,501	
Belle Plaine	750,000	2	5.10	13.00	11.80	33.40	4.62	24.62	8.78	3.10	2,326	3.417	2,560	6,585	
Belvue	192,687	2	4.60	10.00	8.99	25.59	4.69	25.69	.90	.31	60	.352	67	173	
Benedict	160,022	2	6.48	3.00	18.00	29.86	1.77	21.77	8.09	4.87	780	.813	130	1,295	
Bennington	547,776	2	6.63	10.30	11.40	30.33	5.29	25.29	5.04	1.89	1,037	1.712	938	2,759	
Benton	227,962	2	5.30	6.00	7.30	27.76	.57	20.57	.19	.067	15	.055	13	43	
Bern	372,481	2	4.55	7.00	11.50	25.05	4.60	24.60	.45	.20	76	.126	47	167	
Beverly	419,819	2	6.70	6.00	10.60	25.30	2.57	22.57	2.73	1.14	480	.648	272	1,143	
Bird City	526,072	2	5.19	17.00	23.33	50.95	13.57	33.57	17.38	7.96	4,187	5.79	3,050	9,143	

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT			Total St. Co. Sch. City
			Co.	City	School	Total					Schools Mills	Cities Dollars	Cities Mills	
Bison	448,000	2	5.25	15.00	13.80	37.65	5.57	25.57	12.08	4.427	1,983	4.818	2,156	5,412
Blue Mound	336,957	2	7.31	10.00	19.60	38.90	4.47	24.47	14.43	7.26	2,446	3.71	1,250	4,860
Blue Rapids	1,100,000	2	5.46	13.40	14.55	35.50	7.923	27.92	7.577	3.106	3,416	2.86	3,146	8,334
Bluff City	237,335	2	3.92	8.00			2.57	22.57						
Brewster	340,866	2	4.50	13.25	29.60	49.35	15.17	35.17	14.18	8.505	2,899	3.807	1,297	4,833
Bronson	419,430	2	8.42	16.00	14.10	40.82	12.07	32.07	8.75	3.022	1,267	3.43	1,438	3,670
Brookville	245,861	2	5.07	13.50	10.25	32.12	8.79	28.79	3.33	1.06	261	1.402	345	819
Brownell	150,000	2	5.00	8.75	14.15	30.40	4.32	24.32	6.08	2.801	429	1.75	262	912
Bucklin	895,321	2	5.45	12.90	14.44	34.79	8.21	28.21	6.58	2.731	2,445	2.44	2,184	5,891
Buffalo	371,783	2	6.48	19.00	19.70	47.43	10.77	30.77	16.66	6.920	2,572	6.67	2,480	6,193
Buhler	615,308	2	5.37	12.50	12.56	32.93	6.83	26.83	6.10	2.325	1,431	2.316	1,425	3,753
Bunkerhill	318,457	2	5.40	20.00	9.76	37.16	11.57	31.57	5.59	1.568	497	3.009	958	1,778
Burden	393,960	2	5.15	8.50	14.75	30.75	8.17	28.17	2.58	1.238	486	.713	281	1,026
Burlingame	839,527	2	4.21	21.50	20.12	48.33	21.49	41.49	6.84	2.875	2,364	3.045	2,557	5,747
Burns	576,167	2	3.20	20.00	16.00	41.70	12.32	32.32	9.38	3.600	2,074	4.499	2,592	5,404
Burr Oak	719,173	2	3.00	9.00	14.70	29.40	4.87	24.87	4.53	2.261	1,626	1.387	997	3,257
Burrton	424,025	2	5.10	15.00	15.60	38.20	8.60	28.60	9.60	3.919	1,661	3.770	1,599	3,070
Bushton	527,106	2	5.15	7.50	10.43	25.08	4.29	24.29	.70	.328	172	.236	125	417
Byers	161,258	2	2.86	12.00	16.46	35.16	6.17	26.17	8.99	4.209	680	3.069	495	1,449
Canton	814,309	2	3.60	3.40	13.50	22.70	.57	20.57	2.13	1.266	1,031	.319	2,600	1,734
Carlton	176,232	2	4.80	5.00	4.40	16.20	4.308	24.308						
Cawker City	771,867	2	3.55	13.00	9.90	29.08	5.77	25.77	3.31	1.127	869	1.479	1,140	2,554
Cedarvale	791,566	2	8.50	10.50	24.90	47.40	11.12	31.12	16.28	8.550	6,766	3.606	2,854	12,886
Centralia	583,000	2	4.55	21.90	9.80	38.25	14.94	34.99	3.31	.846	493	1.894	1,104	1,929
Chapman	1,025,377	2	4.80	9.60	8.10	26.90	8.608	28.608						
Chase	243,597	2	5.15	6.50	10.10	23.75	.69	20.69	3.06	1.302	317	.839	204	744
Chautauqua	84,963	2	8.50	10.00	16.40	36.90	1.12	21.12	15.78	7.01	574	4.277	363	1,340
Cheney	558,482	2	5.57	18.50	12.50	40.57	11.97	31.97	8.60	2.650	1,479	3.921	2,187	4,702
Cherokee	560,772	2	7.86	14.25	24.44	49.19	8.82	28.82	20.37	10.132	5,681	5.900	3,309	11,422
Cimarron	941,327	2	5.00	13.50	17.00	38.30	11.47	31.47	6.83	3.031	2,853	2.408	2,266	6,429
Clafflin	739,895	2	4.91	19.00	16.23	42.64	12.80	32.80	9.846	3.741	2,767	4.343	3,210	7,285
Clayton	175,968	2	7.34	12.00	27.11	46.20	9.52	29.52	16.683	9.790	1,722	4.333	762	2,935

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				REDUCTION CAUSED BY AMENDMENT							
			Co.	City	School	Total	Total Bond Levy	Total Levy Amend.	Total Reduc. Mills	Schools		Cities		Total St. Co.
										Dollars	Mills	Dollars	Mills	
Clearwater	712,785	2	5.57	12.00	9.00	30.57	5.77	25.77	4.80	1.412	1,006	1.884	1,342	3,421
Clifton	904,677	2	5.35	12.50	7.00	27.60	6.10	26.10	1.50	.380	343	679	614	1,357
Climax	154,037	2	3.60	8.00	14.75	28.35	.57	20.57	7.78	4.038	624	2.196	338	1,198
Clyde	1,190,879	2	4.422	10.90	14.24	32.40	9.89	29.89	2.51	1.103	1,313	.845	1,006	2,989
Coats	348,135	2	2.86	5.00	14.60	26.30	.77	20.77	5.53	3.07	1,068	1.051	366	1,926
Coldwater	1,184,269	2	10.00	11.00	18.90	42.70	6.77	26.77	15.93	7.051	8,350	4.104	4,860	18,865
Collyer	225,000	2	4.46	10.00	10.90	27.36	1.57	21.57	5.79	2.307	519	2.113	476	1,302
Colony	470,144	2	7.60	24.00	19.80	52.40	19.47	39.47	12.93	4.880	2,294	5.923	2,785	6,078
Conway Springs	744,425	2	5.10	8.75	20.30	37.05	2.62	22.62	14.43	7.907	5,886	3.408	2,537	10,742
Coolidge	112,657	2	12.00	8.00	17.80	39.80	3.47	23.47	16.33	7.303	822	3.282	370	1,839
Copeland	315,000	2	5.80	22.00	18.00	47.80	16.97	36.97	10.83	4.078	1,284	4.984	570	3,420
Corning	380,000	2	4.55	9.50	11.08	27.13	4.20	24.20	2.93	1.196	454	1.026	390	1,123
Courtland	460,876	2	3.00	19.50	13.00	37.72	12.57	22.57	15.15	5.221	2,406	7.831	3,610	7,100
Coyville	144,012	2	6.481	3.00	16.00	28.231	.77	20.77	7.46	4.229	609	.793	114	1,074
Cuba	395,331	2	3.00	18.00	9.00	32.50	9.57	29.57	2.93	.811	320	1.623	641	1,156
Cullison	150,114	2	2.86	3.00	10.32	19.93	.77	20.7						
Culver	177,483	2	6.634	10.00	11.45	29.63	.99	20.99	8.64	3.340	592	2.917	518	1,533
Dearing	102,686	2	6.88	10.00	18.97	37.85	2.07	22.07	25.78	7.909	812	4.169	428	1,618
Deerfield	274,738	2	5.44	10.00	12.70	30.14	4.77	24.77	5.37	2.262	621	1.782	489	1,473
Delphos	924,255	2	6.63	11.50	12.25	32.38	4.99	24.99	7.39	2.795	2,583	2.624	2,425	6,830
Dexter	465,768	2	5.15	9.00	10.34	26.49	6.67	26.67						
Dighton	900,997	2	6.33	15.00	17.75	41.08	10.07	30.07	11.01	4.769	4,207	4.021	3,623	9,919
Douglass	665,080	2	5.30	24.60	15.00	46.90	15.57	35.57	11.33	3.623	2,409	5.941	3,950	7,535
Downs	1,535,564	2	6.90	16.75	16.00	41.95	15.22	35.22	6.73	2.567	3,941	2.687	4,128	10,334
Dresden	228,008	2	5.09	3.00	22.00	32.09	4.57	24.57	7.52	5.156	1,175	.703	160	1,714
Dunlap	186,985	2	4.47	10.20	9.75	27.87	5.57	25.57	2.10	.739	138	.774	145	392
Durham	287,818	2	3.20	6.00	12.50	25.70	2.37	22.37	1.33	.700	201	.338	97	383
Dwight	292,444	2	4.47	6.00	15.40	25.15	2.17	22.17	2.98	1.824	533	.711	208	873
Edna	372,954	2	7.66	10.32	20.70	40.68	4.20	24.20	16.48	8.385	3,126	4.180	1,559	6,146
Edmond	160,210	2	7.34	16.19	13.11	38.65	8.43	28.43	10.22	3.46	555	4.200	670	1,637
Edwardsville	169,376	2	5.625	12.00	15.80	36.175	3.40	23.40	12.77	5.580	945	4.238	718	2,163
Effingham	509,205	2	6.10	32.00	8.35	49.68	27.56	47.56	2.12	.357	181	1.365	696	1,079

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total St. Co.
			Co.	City	School	Total					Schools Dollars	Cities Mills Dollars	Sch. City		
Elgin	182,000	2	8.50	40.00	43.20	94.45	47.32	67.32	27.13	12.41	2,258	11.490	2,092	4,937	
Elk City	360,743	2	6.88	25.50	20.90	55.28	21.07	41.07	14.21	5.375	1,938	6.556	2,366	5,126	
Elk Falls	159,027	2	4.00	8.50	15.22	30.02	.57	20.57	9.45	4.791	761	2.675	425	1,587	
Elkhart	1,088,000	2	3.65	13.75	33.00	53.15	16.57	36.57	16.58	10.295	11,200	4.290	4,667	18,039	
Ellinwood	1,552,616	2	4.91	12.35	14.70	34.46	11.52	31.52	2.94	1.256	1,950	1.055	1,644	4,574	
Ellis	1,865,958	2	5.12	17.50	21.58	39.62	18.64	38.64	.98	.533	994	.433	8,057	1,828	
Ellsworth	2,730,492	2	5.00	13.00	14.80	34.80	9.52	29.52	5.28	2.255	6,157	1.972	5,384	14,416	
Elsmore	189,221	2	6.00	10.75	7.00	26.25	6.67	26.67	3.85	1.027	194	1.577	299	728	
Elwood	246,628	2	6.85	14.00	10.50	40.45	8.57	28.57	11.88	3.084	760	4.113	1,014	2,929	
Englewood	370,857	2	7.10	17.50	13.55	40.15	12.86	32.86	7.29	2.460	902	3.177	1,178	2,703	
Ensign	254,208	2	5.80	10.00	11.30	29.10	3.47	23.47	5.63	2.186	555	1.935	492	1,431	
Enterprise	974,666	2	4.80	12.30	13.30	32.40	7.70	27.70	4.69	1.926	1,877	1.782	1,735	4,571	
Erie	1,079,106	2	4.70	12.00	14.50	35.70	9.92	29.92	5.78	2.347	2,532	1.943	2,097	6,237	
Esbon	463,050	2	3.00	10.90	18.70	34.60	12.07	32.07	2.53	1.375	636	.797	369	1,170	
Eudora	645,773	2	4.85	8.25	10.97	26.27	.82	20.82	5.45	2.258	1,458	1.712	1,104	3,519	
Everest	502,370	2	4.38	6.95	6.84	20.17	4.04	24.04							
Fall River	341,938	2	3.60	14.00	14.59	34.19	4.57	24.57	9.62	4.106	1,403	3.939	1,347	3,287	
Fontana	151,018	2	9.07	5.00	11.40	25.47	4.82	24.82	.65	.293	43	.128	19	98	
Ford	252,000	2	5.45	7.75	12.56	27.76	.73	20.73	7.03	3.181	801	1.963	495	1,770	
Formosa	405,896	2	3.00	20.00	17.00	42.00	9.57	29.57	12.43	5.030	2,041	5.920	2,403	5,056	
Fowler	228,035	2	5.56	13.50	14.53	35.59	9.97	29.97	5.62	2.294	523	2.132	486	1,281	
Frankfort	1,315,014	2	5.46	12.90	19.45	43.28	8.82	28.82	14.45	6.499	8,543	4.310	5,668	10,011	
Frederick	170,088	2	5.15	11.50	5.20	23.85	7.69	27.69							
Freeport	122,448	2	3.92	6.00	6.70	20.30	4.57	24.57							
Fulton	263,726	2	8.42	13.25	13.11	37.29	11.07	31.07	6.22	2.187	576	2.210	583	1,638	
Galesburg	166,927	2	4.70	5.00	10.50	24.50	.57	20.57	3.93	1.684	281	.802	134	656	
Galva	258,099	2	3.60	6.00	15.80	27.50	2.67	22.67	4.83	2.775	716	1.054	272	1,247	
Garden Plain	213,540	2	5.57	23.00	11.50	46.30	19.27	39.27	7.03	1.746	372	3.492	746	1,498	
Garfield	351,168	2	2.72	8.00	14.05	26.77	1.54	21.54	5.23	2.744	950	1.563	549	1,836	
Geneseo	518,979	2	5.15	11.75	21.50	40.40	6.19	26.19	14.21	7.570	3,928	4.133	2,146	7,374	
Geuda Springs	216,110	2	5.10	19.00	17.20	43.35	11.62	31.62	11.73	4.653	1,005	5.141	1,111	2,542	
Glasco	686,367	2	4.49	13.00	14.09	34.33	6.94	26.94	7.39	3.032	2,081	2.798	1,920	5,072	

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	REDUCTION CAUSED BY AMENDMENT							
			Co.	City	School	Total		Total Bond Levy	Total Levy-Amend.	Total Reduc. Mills	Schools Mills	Schools Dollars	Cities Mills	Cities Dollars	Total St. Co. Sch. City
Glen Elder	847,741	2	3.55	8.25	12.60	27.03	1.87	21.87	5.16	2.401	2,035	1.575	1,335	4,374	
Goddard	148,622	2	5.57	28.00	11.60	49.17	20.37	40.37	8.80	2.075	308	5.012	745	1,307	
Goff	392,033	2	4.55	12.00	11.23	29.78	7.94	27.94	1.84	.693	271	.741	291	721	
Gove City	142,917	2	4.00	12.00	16.65	34.90	8.77	28.77	6.13	2.925	418	2.108	301	876	
Grainfield	334,719	2	4.00	16.50	19.33	42.33	17.00	37.00	5.33	2.434	814	2.077	695	1,838	
Greeley	388,774	2	7.60	8.50	10.30	29.05	2.67	22.67	6.38	2.262	879	1.867	726	2,480	
Green	350,947	2	5.35	5.50	12.80	26.40	1.10	21.10	5.30	2.570	899	1.104	387	1,859	
Greenleaf	701,464	2	5.90	18.50	10.10	36.60	14.57	34.57	2.03	.560	392	1.026	719	1,423	
Greensburg	1,153,324	2	6.00	19.75	18.20	45.95	17.25	37.25	8.70	3.446	3,974	3.739	4,311	10,033	
Grenola	404,319	2	4.00	21.25	8.60	37.70	12.57	32.57	5.13	1.169	472	2.891	1,169	2,074	
Grinnell	266,598	2	4.00	10.00	14.75	30.75	2.57	22.57	8.18	3.925	1,046	2.660	709	2,280	
Gypsum	604,603	2	5.07	17.75	12.30	38.42	13.39	33.39	5.03	1.610	973	2.324	1,405	3,048	
Haddam	466,444	2	5.90	10.75	12.20	30.45	2.82	22.82	7.63	3.057	1,425	2.694	1,257	3,558	
Halstead	1,867,211	2	5.10	11.90	13.40	31.50	5.36	25.36	6.14	2.612	4,877	2.145	4,003	11,464	
Hamilton	477,608	2	3.60	19.70	9.69	34.99	10.64	30.64	4.35	1.208	576	2.454	1,170	2,077	
Hanover	942,220	2	5.90	4.75	11.90	25.05	3.97	23.93	2.08	.988	930	.394	372	1,958	
Hanston	178,828	2	8.34	7.00	9.20	26.72	2.31	22.31	4.41	1.518	271	1.155	207	788	
Hardtner	243,578	2	8.00	10.00	20.00	40.00	5.57	25.57	14.43	7.215	1,757	3.608	879	3,517	
Hartford	487,380	2	5.60	21.00	12.70	42.22	10.17	30.17	12.05	3.620	1,764	5.913	2,921	5,872	
Havana	147,980	2	6.88	18.75	17.01	44.64	12.07	32.07	12.57	4.750	702	5.280	781	1,857	
Haven	700,000	2	5.37	13.50	6.98	28.35	7.33	27.33	1.02	.251	175	.486	340	714	
Havensville	248,880	2	4.60	9.50	13.86	29.96	5.57	25.57	4.39	2.030	505	1.392	346	1,092	
Haviland	463,000	2	6.00	13.00	2.90	43.90	7.40	27.40	16.50	10.900	5,046	4.885	2,260	7,639	
Hazelton	364,789	2	8.00	8.25	12.00	30.25	3.82	23.82	6.43	2.551	930	1.754	640	2,344	
Hill City	1,062,174	2	4.90	18.50	20.60	46.00	15.57	35.57	10.43	4.670	4,960	4.194	4,453	11,078	
Hillsboro	1,714,597	2	3.20	15.00	11.50	31.70	10.07	30.07	1.63	.551	944	.771	1,322	2,794	
Holyrood	789,888	2	5.00	12.00	10.80	32.30	6.57	26.57	5.73	1.916	1,513	2.129	1,684	4,526	
Hope	537,690	2	4.80	17.00	15.60	40.50	18.90	38.90	1.59	.613	329	.668	359	856	
Horace	116,459	2	8.35	9.00	11.50	30.85	.57	20.57	10.28	3.831	446	2.998	349	1,197	
Howard	1,252,024	2	4.00	19.50	13.50	38.50	13.07	33.07	5.43	1.903	2,382	2.751	3,443	6,798	
Hoxie	832,349	2	9.13	20.00	17.26	46.02	18.49	38.49	7.53	2.825	2,350	3.272	2,720	6,267	
Hudson	351,799	2	4.90	2.00	12.40	21.30	1.97	21.97							

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total Sch. City
			Co.	City	School	Total					Schools Mills	Dollars	Cities Mills	Dollars	
Hugoton	1,036,580	2	7.77	28.50	22.25	61.52	27.57	47.57	13.95	5.047	5,231	6.462	6,700	14,460	
Hunnewell	227,693	3	5.10	7.00	16.03	30.10	4.62	24.62	5.48	2.918	664	1.274	290	1,247	
Huron	145,487	2	6.10	3.00	6.80	17.90	2.56	22.56							
Ingalls	176,331	2	5.80	10.00	11.50	29.30	5.67	25.67	3.63	1.425	251	1.239	218	640	
Inman	597,826	2	3.60	6.40	13.70	26.20	1.97	21.97	4.23	2.210	1,321	1.033	618	2,528	
Irving	336,808	2	5.46	12.16	9.66	30.03	7.92	27.92	2.10	.677	228	.853	287	716	
Isabel	314,000	2	8.00	2.00	18.50	31.00	5.07	25.07	5.93	3.539	1,111	.382	120	1,810	
Iuka	169,584	2	2.86	8.00	7.00	21.70	1.77	21.77							
Jamestown	436,186	2	4.49	12.00	14.90	33.64	6.62	26.62	7.02	3.110	1,356	2.504	1,092	3,062	
Jennings	268,516	2	5.09	8.00	18.20	33.29	3.27	23.27	10.02	5.477	1,469	2.408	646	2,688	
Jetmore	756,695	2	8.34	25.00	15.93	51.27	20.10	40.10	11.17	3.469	2,625	5.444	4,126	8,453	
Jewell	976,945	2	3.00	13.00	13.40	31.40	6.57	26.57	4.83	2.061	2,013	1.999	1,950	4,718	
Johnson	414,029	2	6.80	6.20	11.30	26.30	3.17	23.17	3.13	1.345	556	.738	305	1,295	
Kanopolis	431,944	2	5.00	6.75	22.10	35.85	8.47	28.47	7.38	4.529	1,956	1.390	600	3,187	
Kanorado	321,813	2	10.25	27.00	23.70	62.95	17.57	37.57	25.38	9.554	3,074	10.860	3,495	8,162	
Kensington	555,236	2	4.14	18.00	16.10	40.24	11.37	31.37	8.87	3.553	1,972	3.968	2,203	4,924	
Kincaid	284,488	2	7.60	11.00	13.40	34.40	1.17	21.17	13.23	5.153	1,465	4.231	1,204	3,771	
Kiowa	1,539,516	2	8.00	16.00	20.00	46.00	7.07	27.07	18.93	8.320	12,670	6.584	10,140	29,143	
Kirwin	437,909	2	6.15	14.00	19.65	40.70	10.22	30.22	10.48	5.059	2,215	3.604	1,578	4,589	
Kismet	157,000	2	7.00	8.00		34.00	.77	20.77	13.23					750	
Labette	116,660	2	7.66	8.48	6.75	25.59	2.11	22.11	3.48	.918				405	
La Crosse	1,073,796	2	5.25	24.75	22.95	55.70	18.17	38.17	17.53	7.221	7,786	7.788	8,365	18,823	
La Cygne	609,516	2	7.31	20.00	19.40	48.71	12.62	32.62	16.09	6.407	3,905	6.606	4,027	9,806	
Lakin	603,611	2	5.44	25.20	18.60	51.74	24.47	44.47	7.27	2.613	1,577	3.541	2,140	4,388	
Lancaster	157,132	2	6.10	5.00		20.61	2.56	22.56							
Lane	267,368	2	5.43	4.00	11.60	23.78	1.57	21.57	2.21	1.081	289	.373	100	596	
Langdon	135,991	2	5.37	10.00	10.72	28.82	5.33	25.33	3.49	1.295	176	1.211	165	474	
Lebanon	789,058	2	4.14	17.20	21.40	44.74	14.17	34.17	10.57	5.056	3,990	4.064	3,210	8,340	
Lebo	594,902	2	6.60	7.50	10.80	26.90	3.22	23.22	3.68	1.471	875	1.026	610	2,189	
Lecompton	260,593	2	4.85	9.50	18.73	37.74	4.74	24.74	13.00	6.450	1,680	3.272	853	3,398	
Lehigh	259,245	2	3.20	10.00	18.60	33.80	6.57	26.57	7.23	3.978	1,031	2.139	555	1,871	
Lenora	507,152	2	7.34	19.10	26.21	54.66	10.77	30.77	23.89	11.480	5,822	8.347	4,235	12,115	

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	REDUCTION CAUSED BY AMENDMENT						
			Co.	City	School	Total		Total Bond Levy	Total Levy-Amend.	Total Reduc. Mills	Schools Mills	Schools Dollars	Cities Mills	Cities Dollars
Leon	414,929	2	5.30	28.00	16.64	51.94	20.57	40.57	11.37	3.642	1,511	6.128	2,543	4,717
Leonardville	431,096	2	5.28	6.00	8.77	22.05	1.28	21.28	.77	.306	131	.210	90	332
Leoti	504,529	2	1.80	22.00	14.00	39.80	16.27	36.27	3.53	1.239	625	1.952	985	1,780
LeRoy	504,299	2	6.60	4.00	16.40	29.00	4.52	24.52	4.48	2.533	1,277	.618	3,120	2,259
Lewis	533,000	2	8.00	30.00	10.10	50.10	18.64	38.64	11.46	2.308	1,320	6.863	3,657	6,108
Liberty	123,916	2	6.88	5.25	25.73	39.86	14.14	34.14	5.72	3.692	457	.486	60	708
Lincoln	1,786,157	2	6.70	16.00	15.80	40.50	12.37	32.37	8.13	3.172	5,665	3.212	5,735	14,521
Lincolnvillle	287,863	2	3.20	7.00	13.80	26.00	.57	20.57	5.43	2.880	833	1.462	421	1,559
Linn	495,000	2	5.90	11.25	6.70	25.95	6.57	26.57						
Little River	741,761	2	5.15	22.00	6.80	36.20	14.49	34.49	1.71	.321	238	1.039	771	1,268
Logan	713,135	2	6.15	11.00	17.70	36.85	8.07	28.07	8.78	4.228	3,015	2.621	1,870	6,261
Lone Elm	116,735	2	7.60	9.00	10.50	27.00	4.67	24.67	2.33	.906	105	.777	90	271
Longford	199,237	2	5.35	6.00	12.20	26.30	1.10	21.10	5.73	2.658	52	1.305	260	1,141
Long Island	290,857	2	6.15	15.00	17.85	41.00	11.12	21.12	19.88	8.656	2,517	7.274	2,115	5,982
Longton	467,000	2	4.00	16.00	22.90	45.65	15.77	35.77	9.88	4.956	2,314	3.462	1,620	4,613
Lorraine	288,867	2	5.00	3.00	9.25	18.54	1.17	21.17						
Lost Springs	274,316	2	3.20	11.00	5.50	28.30	1.77	21.77	6.53	1.268	347	2.538	696	1,788
Louisburg	456,624	2	9.07	10.50	14.90	36.47	4.82	24.82	11.65	4.750	2,168	3.355	1,530	5,321
Louisville	87,393	2	4.60	12.75	3.96	23.31	1.57	21.57	1.74	.295	25	.951	83	152
Lucas	700,000	2	5.40	10.00	11.54	28.94	6.07	26.07	2.87	1.144	800	.992	694	2,009
Luray	421,541	2	5.40	14.00	14.75	36.15	9.37	29.37	6.78	2.765	1,165	2.625	1,107	2,858
Lyndon	575,479	2	4.21	22.50	17.81	46.52	21.38	41.38	5.14	1.970	1,133	2.488	1,430	2,961
Macksville	1,026,000	2	4.90	8.00	18.90	34.00	4.97	24.97	10.03	5.574	5,718	3.359	2,420	10,290
Madison	1,233,635	2	3.60	24.00	12.58	42.12	17.22	37.22	4.90	1.463	1,804	2.792	3,445	6,044
Mahaska	209,892	2	5.90	4.00	13.25	24.15	.57	20.57	3.58	1.962	412	.593	124	747
Maize	105,772	2	5.57	7.00	11.03	26.39	3.80	23.80	2.59	1.082	114	.687	73	273
Manchester	266,516	2	4.80	35.00	10.10	52.10	33.70	53.70						
Mankato	1,755,207	2	3.00	16.20	16.20	37.40	11.63	33.63	3.78	1.637	2,873	1.637	2,873	6,634
Manter	140,000	2	6.80	18.50	13.80	43.10	12.07	32.07	11.13	3.563	498	4.776	669	1,558
Mapleton	188,319	2	8.42	12.00	6.00	30.92	9.07	29.07	1.85	.359	67	.718	135	349
Marquette	1,150,275	2	3.60	9.00	10.70	25.30	6.17	26.17						
Mayfield	120,727	2	5.10	13.40	10.90	32.60	6.62	26.62	5.98	1.999	246	2.458	295	721

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	REDUCTION CAUSED BY AMENDMENT						
			Co.	City	School	Total		Total Bond Levy	Total Levy-Amend.	Total Reduc. Mills	Schools Mills	Schools Dollars	Cities Mills	Cities Dollars
McCracken	682,754	2	5.25	10.00	12.10	32.80	6.37	26.37	6.43	2.370	1,618	1.960	1,338	4,390
McCune	358,126	2	8.50	23.00	30.73	64.23	20.18	40.18	24.05	11.500	4,118	8.611	3,083	8,612
McLouth	365,477	2	8.68	7.51	12.77	30.96	3.13	23.13	7.83	3.230	1,180	1.899	694	2,861
Meade	1,333,721	2	5.56	14.50	15.17	36.73	14.27	34.27	2.46	1.016	1,355	.972	1,297	3,280
Medicine Lodge	1,378,715	2	8.00	13.50	18.25	42.25	6.82	26.82	15.43	6.664	9,187	4.930	6,798	21,273
Melvern	277,281	2	4.21	13.00	13.51	32.72	10.48	30.48	2.24	.927	257	.892	247	623
Menlo	157,291	2	4.50	8.75	20.70	35.95	7.02	27.02	9.28	5.344	840	2.258	355	1,459
Meridan	315,753	2	8.68	9.90	10.64	34.18	7.72	27.72	6.46	2.011	634	1.871	591	2,038
Milan	140,900	2	5.10		17.20	21.20	1.62	21.62						
Mildred	218,336	2	6.00	7.00	13.20	28.70	3.87	23.87	4.83	2.221	484	1.178	257	1,055
Milford	384,384	2	6.00	10.50	14.70	33.90	10.33	30.33	3.57	1.548	595	1.106	425	1,372
Miltonvale	630,207	2	4.49	25.00	15.60	47.84	12.57	32.57	15.27	4.978	3,137	7.978	5,030	9,623
Minneola	413,925	2	7.10	21.00	14.20	44.45	16.11	36.11	8.34	2.667	1,103	3.940	1,632	3,452
Moline	872,626	2	4.00	21.90	15.05	43.80	20.00	40.00	3.80	1.306	1,139	1.900	1,658	3,315
Montezuma	351,762	2	5.80	24.00	21.00	52.80	23.97	55.97						
Moran	542,030	2	6.00	9.50	15.70	33.90	10.17	30.17	3.73	1.725	935	1.045	567	2,021
Morganville	389,852	2	5.35	5.50	16.00	30.85	5.10	25.10	5.75	2.983	968	1.025	400	2,238
Morland	438,564	2	4.90	12.50	18.50	37.90	10.07	30.07	7.83	3.807	1,667	2,583	1,133	3,342
Morrowville	289,936	2	5.90	4.50	12.65	25.55	.57	20.57	4.98	2.465	714	.877	254	1,444
Mound City	563,921	2	7.31	12.00	27.00	48.31	11.37	31.37						
Moundridge	924,416	2	3.60	6.40	12.20	24.30	2.67	22.67	1.63	.818	756	.429	397	1,506
Mound Valley	458,081	2	7.66	9.17	21.45	40.29	5.69	25.69	14.60	7.770	3,559	3.324	1,521	6,687
Mount Hope	528,910	2	5.57	6.00	10.40	25.97	4.57	24.57	1.40	.560	296	.323	171	740
Mullinville	256,029	2	6.00	5.00	12.60	25.60	1.40	21.40	4.20	2.067	529	.820	210	1,075
Mulvane	954,068	2	5.10	13.20	16.00	36.30	6.72	26.72	9.58	4.223	4,029	3.484	3,324	9,139
Munden	188,523	2	3.00	17.00	9.00	31.20	9.57	29.57	1.63		88	.888	167	307
Muscotah	227,562	2	6.10	18.00	14.70	41.55	10.56	30.56	10.99	3.890	885	4.763	1,084	2,493
Narka	293,373	2	3.00	6.75	9.00	20.85	.57	20.57	.28	.121	35	.090	27	82
Nashville	958,721	2	5.00		11.05	18.05	.57	20.57						
Natoma	686,485	2	6.90	7.00	13.40	29.80	2.97	22.97	6.83	3.060	2,100	1.605	1,101	4,688
Neosho Falls	382,356	2	3.60	10.00	19.50	37.30	4.07	24.07	13.23	6.915	2,643	3.547	1,357	5,058
Ness City	974,419	2	5.00	20.50	18.50	46.30	19.27	39.27	7.03	2.809	2,737	3.113	3,034	6,850

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	REDUCTION CAUSED BY AMENDMENT						
			Co.	City	School	Total		Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	Schools Mills	Schools Dollars	Cities Mills	Cities Dollars
Netawaka	315,967	2	4.91	8.00	11.85	27.43	4.25	24.25	3.18	1.375	435	.927	293	1,004
Niotaze	140,365	2	8.50	5.00	18.10	35.10	1.10	21.12	13.98	7.215	1,012	1.992	280	1,962
Norcatour	388,728	2	5.09	21.00	25.00	53.09	12.57	32.57	20.52	9.660	3,755	8.117	3,155	7,976
Nortonville	472,943	2	8.68	13.88	8.00	32.56	8.87	28.87	3.69	.906	428	1.573	743	174
Oak Hill	130,738	2	5.35	11.00	5.60	24.70	1.10	21.10	3.60	.816	106	1.603	209	470
Oakley	1,321,610	2	7.50	16.00	24.70	50.20	16.17	36.17	14.03	6.903	8,501	4.471	5,508	17,279
Oberlin	1,554,947	2	5.09	17.00	23.10	47.19	16.27	36.27	10.92	5.345	8,311	3.934	6,117	16,980
Ogden	202,888	2	5.28	9.75	6.75	23.78	8.13	28.13						
Oketo	177,874	2	5.46	10.00	9.90	27.56	.92	20.92	6.63	2.384	424	2.410	439	1,180
Olivet	131,296	2	4.21	6.00	14.70	26.91	.57	20.57	6.34	3.462	454	1.414	186	832
Olsburg	273,267	2	4.60	6.00	8.43	21.03	1.57	21.57						
Onaga	901,416	2	4.60	20.00	8.30	34.90	13.82	33.82	1.08	.256	230	.619	544	973
Oneida	145,518	2	4.55	3.50	14.13	24.18	3.05	23.05	1.13	.664	96	.164	24	164
Oskaloosa	603,027	2	8.68	24.14	12.90	47.72	19.04	39.04	8.68	2.346	1,416	4.390	2,650	5,234
Otis	486,497	2	5.25	14.50	12.65	34.40	12.72	33.72	.68	.250	121	.287	139	338
Oxford	1,053,559	2	5.10	9.00	7.20	23.30	3.62	23.62						
Palco	328,048	2	5.36	6.58	18.40	32.34	8.41	28.41	3.93	2.236	727	.800	262	1,289
Palmer	238,734	2	5.90	16.00	6.20	30.10	9.57	29.57	.53	.109	26	.282	680	1,565
Parker	288,790	2	7.31	15.00	14.95	39.26	8.87	28.87	10.39	3.955	1,142	3.968	1,146	3,008
Parkerville	68,610	2	4.47	5.00	11.70	23.17	.57	20.57	2.60	1.313	90	.561	38	178
Partridge	298,917	2	5.37	6.25	11.50	25.27	4.13	24.13	1.24	5.620	168	.305	91	371
Pawnee Rock	419,026	2	4.91	7.95	6.50	21.62	.57	20.57	1.05	.317	133	.388	163	443
Peabody	1,942,083	2	3.20	11.20	19.70	36.60	14.07	34.07	2.53	1.355	2,631	.774	1,503	4,813
Penalosa	158,797	2	5.00	8.00	14.20	29.20	7.77	27.77	1.43	.697	110	.392	62	1,198
Perry	412,096	2	8.68	25.37	12.64	48.69	22.74	42.74	5.95	1.546	637	3.102	1,278	2,458
Peru	211,178	2	8.50	21.00	25.90	58.90	17.02	37.02	21.88	9.620	2,031	7.801	1,647	4,620
Phillipsburg	1,522,901	2	6.15	29.00	15.70	62.85	23.87	43.87	18.98	4.742	6,221	8.760	13,340	28,904
Plainville	1,002,491	2	5.36	17.00	15.85	40.21	14.97	34.97	5.24	2.060	2,070	2.215	2,220	5,253
Pleasanton	1,171,631	2	7.31	22.00	21.50	52.81	22.97	42.97	9.84	4.006	4,693	4.099	4,805	11,428
Plevna	173,748	2	5.37		11.68	19.05	2.93	22.93						
Portis	375,753	2	6.90	16.50	14.50	40.40	14.07	34.07	6.33	2.272	853	2.585	971	2,376

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total Sch. Co.
			Co.	City	School	Total					Schools Mills	Schools Dollars	Cities Mills	Cities Dollars	
Potwin	425,654	2	5.30	13.50	11.50	32.30	6.57	26.57	6.73	2.396	1,019	2.813	1,197	2,880	
Powhattan	189,995	2	4.38		13.42	19.80	1.88	21.88							
Prairie View	346,688	2	6.15	16.25	8.10	31.65	8.97	28.97	2.68	.685	237	1.376	477	929	
Prescott	171,955	2	7.31	15.00	14.00	38.31	8.87	28.87	9.44	3.450	593	3.697	636	1,723	
Preston	367,168	2	2.86	8.00	18.10	32.80	9.87	29.87	2.93	1.617	603	.715	262	1,074	
Pretty Prairie	592,000	2	5.37	16.00	7.62	31.19	11.63	31.63							
Princeton	210,031	2	5.43	5.50	15.96	29.64	3.73	23.73	5.91	3.186	669	1.097	231	1,242	
Protection	770,534	2	10.00	20.90	22.00	54.90	19.88	39.88	15.02	6.018	4,637	5.718	4,405	11,575	
Quenemo	414,184	2	4.21	10.33	16.49	33.03	3.36	23.36	9.67	4.815	1,994	3.025	1,253	4,008	
Quinter	516,274	2	4.00	33.00	23.49	62.49	37.90	37.90	24.59	9.240	4,770	12.980	6,706	12,695	
Ramona	290,041	2	3.20	4.00	13.30	22.50	2.17	22.17	.33	.195	56	.059	17	95	
Randall	289,579	2	3.00	17.00	13.50	35.67	11.57	31.57	4.10	1.550	448	1.954	566	1,184	
Randolph	497,267	2	5.28	12.50	11.77	31.55	6.28	26.28	5.27	1.966	977	2.087	1,039	2,622	
Ransom	460,477	2	5.00	16.00	11.10	34.18	9.07	29.07	5.11	1.659	763	2.391	1,101	2,365	
Redfield	136,083	2	8.42	5.00	6.40	23.81	1.57	21.57	2.24	.602	81	.471	64	305	
Republic	441,635	2	3.00	5.75	12.00	23.09	3.57	23.57							
Rexford	267,719	2	4.50	19.00	29.00	54.50	20.57	40.57	13.93	7.413	1,984	4.857	1,300	3,270	
Richmond	445,678	2	5.43	9.00	15.10	32.66	9.07	29.07	3.59	1.662	740	.991	442	1,608	
Riley	450,289	2	5.28	9.00	11.57	27.85	5.28	25.28	2.57	1.067	480	.830	374	1,156	
Rollo	234,626	2	3.65	17.00	23.50	46.90	10.57	30.57	16.33	8.181	1,919	5.918	1,388	3,831	
Rossville	485,858	2	3.57	14.75	5.60	28.29	4.71	24.71	4.58	.906	440	2.383	1,158	2,225	
Rozel	228,052	2	2.72	6.75	13.86	25.33	2.04	22.04	3.29	1.800	411	.877	200	750	
Russel	3,034,556	2	5.40	17.70	13.27	38.32	11.21	31.21	7.11	2.482	7,531	3.284	9,965	21,575	
Russel Springs	59,210	2	7.50	6.00	21.00	36.50	10.07	30.07	6.43	3.699	219	1.057	62	456	
St. Francis	1,123,583	2	5.19	12.00	21.00	40.09	7.97	27.97	12.12	6.347	7,131	3.628	4,076	13,617	
St. George	205,845	2	4.60	12.00	16.50	35.10	1.57	21.57	13.53	6.630	1,309	4.626	952	2,785	
St. John	1,619,646	2	4.90	13.40	17.10	37.40	8.87	28.87	8.53	3.899	6,325	3.056	4,950	13,813	
St. Marys	959,368	2	4.60	18.95	5.30	30.85	9.92	29.92	.93	.159	152	.571	548	392	
St. Paul	399,280	2	4.70	10.00	14.00	33.45	3.27	23.27	10.18	4.266	1,703	3.043	1,210	4,064	
Satanta	450,876	2	7.00	22.25	15.00	46.25	11.57	31.57	14.68	4.750	2,141	7.064	3,188	6,618	
Savonburg	234,139	2	6.00	7.00	10.00	25.50	1.67	21.67	3.83	1.502	351	1.052	246	896	
Sawyer	225,339	2	2.86	5.00	13.12	24.82	4.07	24.07	1.75	.396	89	.151	34	169	

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total St. Co. Sch. City
			Co.	City	School	Total					Schools Mills	Dollars	Cities Mills	Dollars	
Scandia	496,710	2	3.00	15.75	12.00	32.75	8.57	28.57	4.180	1.531	760	2.010	998	2,076	
Scott City	1,066,382	2	10.20	26.00	22.65	55.32	21.47	41.47	13.850	5.664	6,039	6.520	6,950	14,769	
Scottsville	157,934	2	3.55	9.00	7.70	22.88	.57	20.57	2.31	.777	122	.908	144	364	
Scranton	335,031	2	4.21	10.00	19.49	35.70	7.36	27.36	8.34	4.57	1,521	2.337	783	2,796	
Sedan	1,483,569	2	8.50	19.00	17.10	48.10	14.62	34.62	13.48	4.780	7,091	5.326	7,905	19,998	
Sedgwick	767,790	2	5.57	11.00	14.75	33.10	4.50	24.50	8.60	3.833	2,942	2.858	2,190	6,602	
Selden	386,145	2	8.50	21.00	19.06	55.08	14.79	34.79	20.28	7.028	2,713	7.735	2,987	7,845	
Severy	520,242	2	3.60	12.75	10.16	28.51	.57	20.57	7.94	2.821	1,467	3.551	1,847	4,130	
Sharon	271,735	2	8.00	10.00	13.75	31.25	2.32	22.32	8.93	3.929	1,067	2.858	748	1,871	
Sharon Springs	524,884	2	3.85	14.00	16.40	32.85	11.27	31.27	1.58	.789	413	.673	353	829	
Silver Lake	274,612	2	3.57	11.00	7.50	26.59	1.71	21.71	4.88	1.376	377	2.019	554	1,341	
Smith Center	1,826,709	2	4.14	30.00	15.20	51.34	20.87	40.87	10.47	3.097	5,657	6.119	11,150	19,251	
Solomon	892,163	2	4.80	18.00	8.30	33.40	12.60	32.60	.79	.196	174	.426	3,799	704	
S. Hutchinson	1,167,180	2	5.37	6.66	7.70	21.17	3.03	23.03							
Spearville	794,004	2	5.45	21.50	10.89	39.84	13.80	33.80	6.04	1.648	1,308	3.259	2,588	4,795	
Speed	105,142	2	1.15	16.00	14.50	38.65	10.57	30.57	8.08	3.031	319	3.345	352	849	
Spivey	164,443	2	5.00	8.50	14.83	30.33	6.07	26.07	4.26	2.083	342	1.194	196	700	
Stafford	1,724,460	2	4.90	15.50	14.00	36.70	8.72	28.72	7.98	3.044	5,249	3.370	5,808	13,761	
Stockton	1,129,602	2	5.36	10.25	19.66	37.27	13.73	33.73	3.54	1.868	2,110	.974	1,100	3,998	
Sublette	485,499	2	5.00	28.00	17.00	54.00	20.07	40.07	13.93	4.380	2,126	7.224	3,510	6,683	
Summerfield	383,200	2	5.46	6.62	8.30	23.13	3.92	23.92							
Sun City	128,637	2	8.00	5.00	20.75	35.75	.57	20.57	5.18	2.949	379	.724	93	667	
Sylvan Grove	889,394	2	6.70	8.50	7.60	24.80	4.07	24.07	.73	.223	198	.250	222	649	
Sylvia	512,186	2	5.37	11.66	13.90	33.68	2.99	22.99	10.69	4.400	2,254	3.702	1,896	6,475	
Syracuse	1,248,468	2	12.00	22.00	11.00	47.00	14.87	34.87	12.13	2.838	3,543	5.676	7,085	15,143	
Tampa	371,030	2	3.20	8.50		18.20	.57	20.57							
Tescott	375,691	2	6.63	7.25	9.90	25.78	.99	20.99	4.78	1.841	691	1.348	506	1,794	
Thayer	394,287	2	4.70	8.00	13.30	30.75	2.17	22.17	8.58	3.712	1,463	1.233	881	3,382	
Timken	197,345	2	5.25	7.50	6.75	21.6	4.57	24.57							
Toronto	536,969	2	3.60	27.00	15.00	49.80	16.82	36.82	12.98	3.199	2,100	7.040	3,780	6,969	
Towanda	234,541	2	5.30	34.00	20.50	61.80	30.57	50.57	11.23	3.725	873	6.177	1,450	2,620	
Treece	207,435	2	7.86	11.00	23.75	44.61	1.68	21.68	22.92	11.200	2,540	5.653	1,170	4,755	

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total Sch. City
			Co.	City	School	Total					Schools Mills	Dollars	Cities Mills	Dollars	
Tyro	136,077	2	6.88	7.00	35.71	51.59	2.07	22.07	29.52	20.390	2,774	4.005	545	4,020	
Udall	309,814	2	5.15	8.50	15.24	30.89	3.67	23.67	7.22	3.561	1,103	1.986	615	2,236	
Uniontown	184,273	2	8.42	7.00	14.40	32.12	.57	20.57	9.55	4.284	789	2.082	382	1,763	
Utica	223,888	2	5.00	22.60	15.50	46.50	18.97	38.97	7.53	2.509	561	3.821	855	1,681	
Valley Center	432,030	2	5.57	20.00	12.00	39.57	1.77	21.77	17.80	5.397	2,331	8.995	3,886	7,680	
Valley Falls	1,223,540	2	8.68	17.91	15.27	47.74	18.14	38.14	9.60	3.073	3,759	3.602	4,408	11,745	
Vermillion	311,690	2	5.46	5.70	11.34	24.60	3.26	23.26	1.42	.653	203	.329	103	440	
Viola	147,521	2	5.57	7.00	6.50	21.07	.77	20.77	.30	.092	13	.099	14	78	
Virgil	261,543	2	3.60	8.00	13.61	27.21	.57	20.57	6.64	3.320	868	1.952	510	1,736	
Wakeeney	1,115,511	2	4.46	27.00	15.84	49.80	22.77	42.77	7.03	2.236	2,493	3.813	4,253	7,842	
Wakefield	856,379	2	5.35	11.00	11.40	30.50	5.40	25.40	5.10	1.905	1,631	1.839	1,575	4,367	
Waldo	260,000	2	5.40	5.00	15.74	28.14	.57	20.57	7.57	4.235	1,101	1.345	350	1,968	
Waldron	152,938	2	3.92	13.00	10.50	31.03	9.57	29.57	1.46	.494	74	.613	93	223	
Walnut	453,651	2	8.50	9.50	14.00	34.00	2.08	22.08	11.92	4.910	2,666	3.610	1,963	6,480	
Walton	189,878	2	5.10	9.61	10.00	26.81	5.94	25.94	.87	.325	61	.312	59	165	
Wamego	1,426,962	2	4.60	18.00	6.90	31.50	11.82	31.82							
Washington	1,571,404	2	5.90	17.20	15.80	40.90	10.77	30.77	10.13	3.913	6,148	4.259	6,692	15,918	
Waterville	1,268,000	2	5.46	8.50	11.17	27.28	7.74	27.74							
Waverly	531,344	2	6.60	18.50	10.00	37.30	9.62	29.62	7.68	2.059	1,094	3.810	2,024	4,080	
Webber	93,065	2	3.00	4.00	9.90	19.23	1.00	21.00							
Wellsford	77,809	2	6.00	13.70	8.00	29.70	8.60	28.60	1.10	.247	24	.507	39	85	
Wellsville	777,480	2	5.43	24.00	8.80	40.98	16.57	36.57	4.41	.947	736	2.585	2,010	3,432	
West Mineral	155,000	2	7.86	16.25	37.50	63.61	8.68	28.68	34.91	20.570	3,188	8.914	1,382	5,411	
Westmoreland	280,480	2	4.60	22.50	19.59	50.69	15.57	35.57	15.12	5.843	1,638	6.711	1,883	4,240	
Westphalia	277,098	2	5.56	7.00	9.80	20.90	1.17	21.17							
Wetmore	574,431	2	4.55	7.50	12.58	26.63	2.14	22.14	4.49	2.121	1,218	1.264	726	2,579	
Wheaton	273,267	2	4.60	4.00	8.05	18.05	1.57	21.57							
White City	618,053	2	4.47	7.00	19.00	32.47	10.47	30.47	2.00	1.165	720	.431	266	1,236	
Whitewater	654,514	2	5.30	8.00	12.60	27.90	.57	20.57	7.33	3.310	2,167	2.102	1,376	4,797	
Whiting	494,485	2	4.91	8.00	12.95	28.95	7.60	27.60	1.35	.603	298	.373	184	667	
Willard	150,527	2	3.57	6.50	8.50	24.74	1.71	21.71	3.03	1.042	156	.790	119	456	

(Third Class Cities)

Name	Valuation	St.	LEVIES IN MILLS				Total	Total Bond Levy	Total Levy- Amend.	Total Reduc. Mills	REDUCTION CAUSED BY AMENDMENT				Total St. Co. Sch. City
			Co.	City	School	Total					Schools Mills	Dollars	Cities Mills	Dollars	
Williamsburg	269,491	2	5.43	13.60	13.93	35.85	2.40	22.40	13.45	5.226	1,408	5.103	1,376	3,627	
Wilmore	276,561	2	10.00	9.50	13.40	34.90	5.78	25.78	9.12	3.499	967	2.482	687	2,511	
Wilsey	223,680	2	4.47	13.70	18.20	38.37	9.27	29.27	9.10	4.316	965	3.241	725	2,033	
Wilson	1,219,771	2	5.00	13.00	21.14	41.14	13.31	33.31	7.83	4.025	4,909	2.475	3,019	9,550	
Winchester	311,000	2	8.68	24.40	12.66	47.74	14.14	34.14	13.60	3.607	1,121	6.950	2,163	4,238	
Windom	220,383	2	3.60	10.00	9.40	25.30	4.57	24.57	.73	.271	59	.288	64	160	
Winona	277,734	2	7.50	25.50	17.60	52.60	23.67	43.67	8.93	2.988	831	4.329	1,202	2,577	
Woodbine	277,285	2	4.80	8.80	7.40	23.70	1.40	21.40	2.29	.715	198	.774	215	634	
Zenda	213,490	2	5.00	9.00	19.20	35.20	2.57	22.57	12.63	6.890	1,470	3.229	689	2,696	
TOTAL											\$624,335	\$586,051	\$1,515,656		

Table IX. The Effect of the Proposed Amendment
in 16 Counties

County	Number of Districts	Number of Districts Affected	Average Levy	Average Levy in Excess of 15 mills
Washington	140	21	13.63 mills	1.35 mills
Reno	125	26	15.46 "	.95 "
Clay	111	6	14.55 "	.74 "
Phillips	107	60	15.97 "	2.32 "
Elk	85	25	16.11 "	2.83 "
Brown	87	16	15.34 "	2.59 "
Riley	105	71	18.39 "	2.67 "
Ellsworth	52	2	12.57 "	.68 "
Clark	27	9	16.10 "	2.23 "
Ottawa	37	5	13.97 "	2.32 "
Jackson	103	64	17.54 "	1.65 "
Geary	73	21	16.64 "	1.47 "
Stanton	17	12	19.83 "	3.54 "
Doniphan	70	56	21.80 "	4.01 "
Cloud	42	10	13.98 "	1.83 "
Wabaunsee	83	27	15.88 "	1.54 "
	<u>1250</u>	<u>431</u>		

Total number of rural school taxing districts..... 1250
Total number whose levy for current expense exceeds
15 mills..... 431
Average levy in mills for all purposes..... 15.98
Average levy in excess of 15 mills for the 431 tax
units..... 2.31

SUMMARY OF THE APPLICATION OF THE PROPOSED AMENDMENT

In the 11 first class cities there is a variation in the reduction of levies for current expenses from 5.49 mills in Salina to a maximum of 18.83 mills in Fort Scott. The average reduction for first class cities is 11.5 mills. If this reduction in levy were translated into per cent reduction of the present income for current expenses, there would be a variation from 21.5 per cent in Salina to a maximum of 48.5 per cent in Fort Scott. The average per cent reduction for all cities of the first class is 35 per cent. When the loss in income is calculated in dollars, it is found that these 11 towns may expect a reduction in income for current expenses for school purposes of \$1,794,736 and a total reduction for current expenses for all purposes including school, city, township, county, and state of \$5,415,500.

In the 77 second class cities there is a variation in the reduction of levies for current expenses from no reduction at all in Chanute and Nickerson to a maximum of 27.92 mills in Galena. If this tax levy were translated into per cent of reduction of present income for current expenses, there will be a variation from no reduction in

Chanute and Nickerson to a maximum reduction of 56 per cent in Galena. The average reduction for current expenses for all the second class cities is 10.73 mills in the levy and 32.8 per cent of income. When the loss in income is calculated in dollars, it is found that all the second class cities may expect a total reduction in income for current expenses for school purposes of \$1,462,502 and for city purposes of \$1,239,362 and a total reduction for current expenses for all purposes including school, city, township, county, and state of \$3,355,624.

In the cities of the third class, there is a variation in the reduction for current expenses from no reduction in some 34 cities to a maximum of 36.23 mills in Arma. If this reduction in levy were translated into per cent reduction of present income for current expenses, there would be a variation from no reduction in some 34 cities to a maximum of 64 per cent in Arma. The average per cent reduction for cities of this class is approximately 26.6 per cent. The loss in income that may be expected for all cities in this class combined is for current expenses for schools, \$624,335, and for city purposes, \$586,051, and a total reduction for current expenses for all purposes including school, city, township, county, and state, \$1,515,656.

In the 1250 rural taxing units of the sixteen counties listed, the average levy for current expenses for all these 1250 units is now appreciably below the 15-mill limit of the proposed amendment. Only 431 of these 1250 units, or approximately 34 per cent, now exceed the 15-mill limit for current expenses. The average levy for current expenses in these 431 units that now exceed the proposed 15-mill limit is 17.31 mills or 2.31 mills above the proposed limit. In these figures the levies for Doniphan and Stanton counties are included. As these two counties now have levies notably above the other fourteen counties of this compilation, the excess of 2.31 mills just given is probably too high for the state as a whole. If Doniphan and Stanton counties are omitted from the calculations, the remaining 344 units of the other fourteen counties that now exceed the proposed 15-mill limit exceed this proposed limit by but 2.01 mills. This shows that the rural districts will be but little affected by the the proposed amendment.

All calculation have been made on the basis that every incorporated city will be in the 20-mill class. This is very far from the facts, as all cities will not have the same limitation. According to various legal interpretations of the proposed amendment; cities lying in school districts whose total area outside the limits of the city is less than the area within the city will have the 20-mill limit, but

those cities lying in school districts whose total area outside the limits of the city is more than the area within the city limits will have a 15-mill limit. While accurate information is not available as to the proper classification of each city on this "area" basis of the proposed amendment, considerable information was received in answer to a questionnaire sent out to cities relative to this point. Replies were received from 60 cities of the second class, 38 of which stated that they have more than one-half of their school district outside of the city limits. This indicates that approximately 63 per cent of the cities of the second class will fall in the 15-mill limit. Replies to this inquiry were received from 42 cities of the third class, 36 of which stated they have more than one-half of their school district outside of the city limits. This indicated that approximately 85 per cent of the third class are in the 15-mill limit class. If this incomplete information even approximately represents the facts, a large number of the cities of the second and third classes will have a 15-mill limit instead of a 20-mill limit. The loss in income in these cities will be proportionately increased. The loss in income for current expenses for all cities in the state on this basis may easily exceed \$12,000,000 for school, city, township, county, and state purposes.

In summing up the effect of the application of the proposed amendment on income of cities and rural districts, it is clear the the cities will suffer a large decrease in income, which in many cases may practically disrupt local government services, while the rural units will not be materially benefited nor will they be injured. Reductions in tax rates are being made now in all parts of the state. Doubtless, the majority of the rural areas which are now above the 15-mill limit will be brought within the limit during the present year. The proposed amendment, therefore, will not materially reduce the tax of the farmer. However, certain advocates of this proposed amendment state that it will result in an increase of taxable values, and will force new forms of taxes. The farmer, of course, will share in both of these changes. Therefore, it seems that the farmer will probably pay more taxes than heretofore, in order that the tax burden on the city property might be reduced.

EDUCATION IN KANSAS

The state from its earliest settlement has been most progressive in its educational policy. This fact is shown when the schools of today are compared with those of an earlier period. The work in the pioneer schools consisted

chiefly of the three R's, "reading, 'riting, and 'rithmetic". In most cases, the pupils started each year at the beginning of their books and worked as far as they could. This was continued year after year until the boys and girls were eighteen to twenty years of age, or even older. There was no such thing as graduating from the country schools; the pupils attended until they got ready to quit. The minimum school term was about three months.

Conditions are quite different in the rural schools today; the minimum term is now eight months, a truancy law covers the full term, the work is arranged according to a course of study, the qualifications for teachers have been raised, and the small box school buildings are being replaced by better ones , in the construction of which beauty, comfort, and convenience are considered. The work of the school is changing to meet the changed conditions of the times, and much thought is given to the problem of making the work fit still more closely present day needs. It is generally recognized as very desirable that boys and girls receive instruction in such subjects as music, manual training, agriculture, and general science, but on account of the large number of classes in the rural school this work is somewhat handicapped. In the grade schools where fewer classes exist per teacher, considerable work is being

done in these fields.

The early history of the state shows that there was very little work offered of secondary school nature and most of this was given in the early colleges. In 1867 public provision for education on the high school level was provided in the city of Leavenworth, and by 1880 twenty-six such high schools had been founded in the various cities of the state. This date marks the beginning of a rapid increase in the number of secondary schools in Kansas. In 1915 a rural high school measure was passed permitting the legal electors in territories containing not less than 16 square miles and comprising one or more townships or parts thereof to establish rural high school districts. Under this law many new high schools came into existence. In 1923 the legislature passed an act reorganizing the county high school systems, abolishing the established county high schools and creating community high schools and by the end of 1930 some 23 such community high schools had been established.

In most of the early high schools the course of study was brief. Then more and more of them began to prepare pupils for college, and this work was looked upon as the real purpose of the high school. In late years the function of the high school has come to be regarded as that of

supplying the best possible preparation for the business of life to the great mass of pupils who will never go to college. The course has been broadened to include such work as manual training, domestic science, music, agriculture, commercial work, printing, and other vocational subjects depending upon the size of the school. In 1930 vocational agriculture was being offered in 116 high schools while vocational home making was being offered in 43 schools.

The high school has grown rapidly in popularity. According to the biennial report of the State Superintendent of Public Instruction, in 1930 there were 11 high schools located in cities of the first class, 77 high schools in cities of the second class and 557 high schools in cities of the third class, having a total enrollment of 115,003 pupils.*

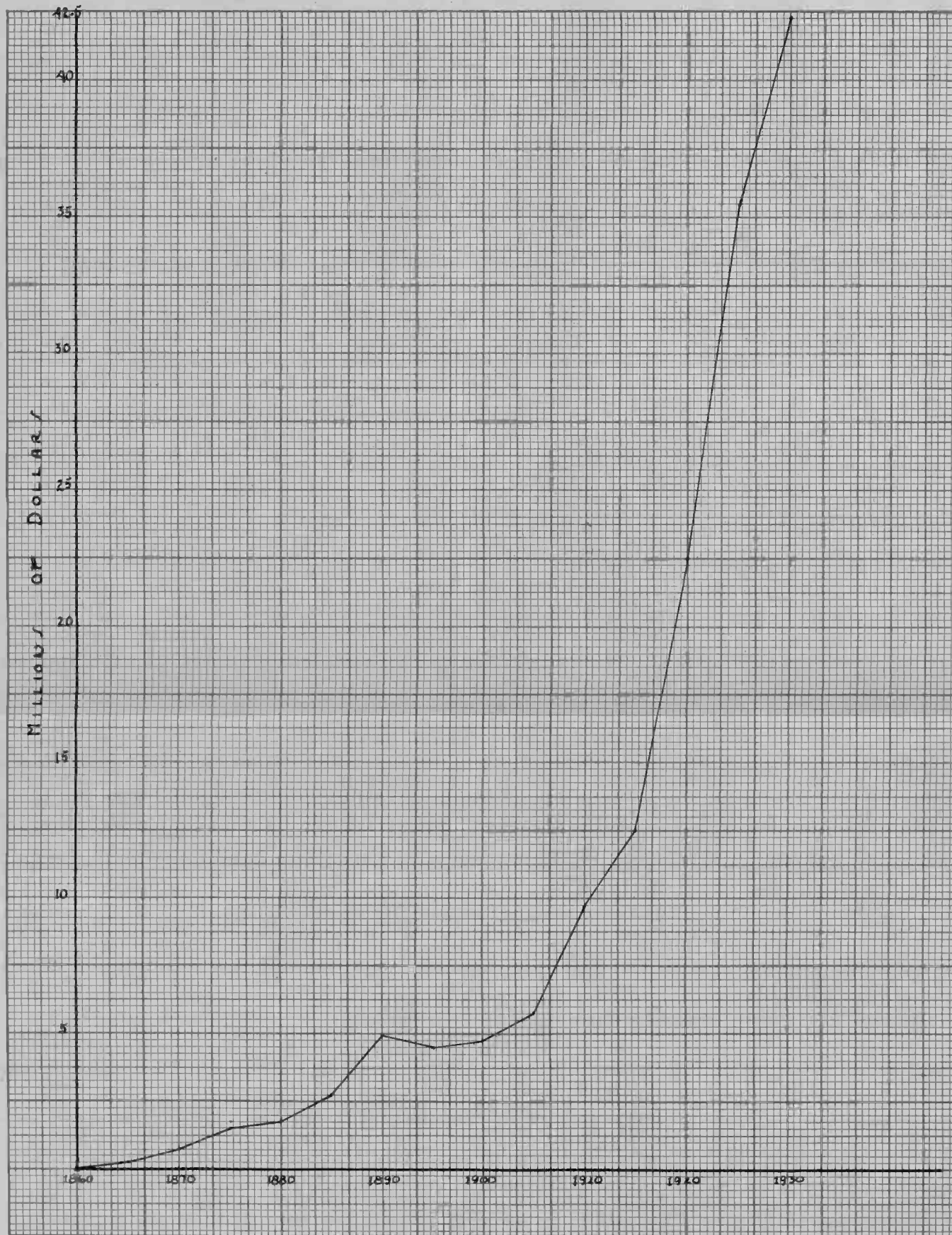
During the last decade, schools in Kansas have been greatly improved. Well constructed and commodious buildings have been erected. An opportunity for specialization has been provided which in turn requires a greater number of well trained teachers. Compulsory school attendance and the rapidly increasing enrollment in high schools have

*Twenty-seventh Biennial Report of the Superintendent of Public Instruction, State of Kansas, Topeka, 1928-30, pages 550-551.

contributed to the rising cost of education until this expenditure has become one of the principal causes for the rapidly increasing tax. During the past decade, the average school rates in cities of Kansas have increased approximately 54 per cent. In 1930 42 per cent of the total tax levy in cities went for school purposes, while in the rural area it would be considerably higher. Figure 3 reveals how the total expenditure for school purposes has increased during the period 1860 to 1930. The last decade shows a very rapid increase in school expenditures. The cost per year per pupil on enrollment also shows a rapid increase in expenditures, as shown in Figure 4.

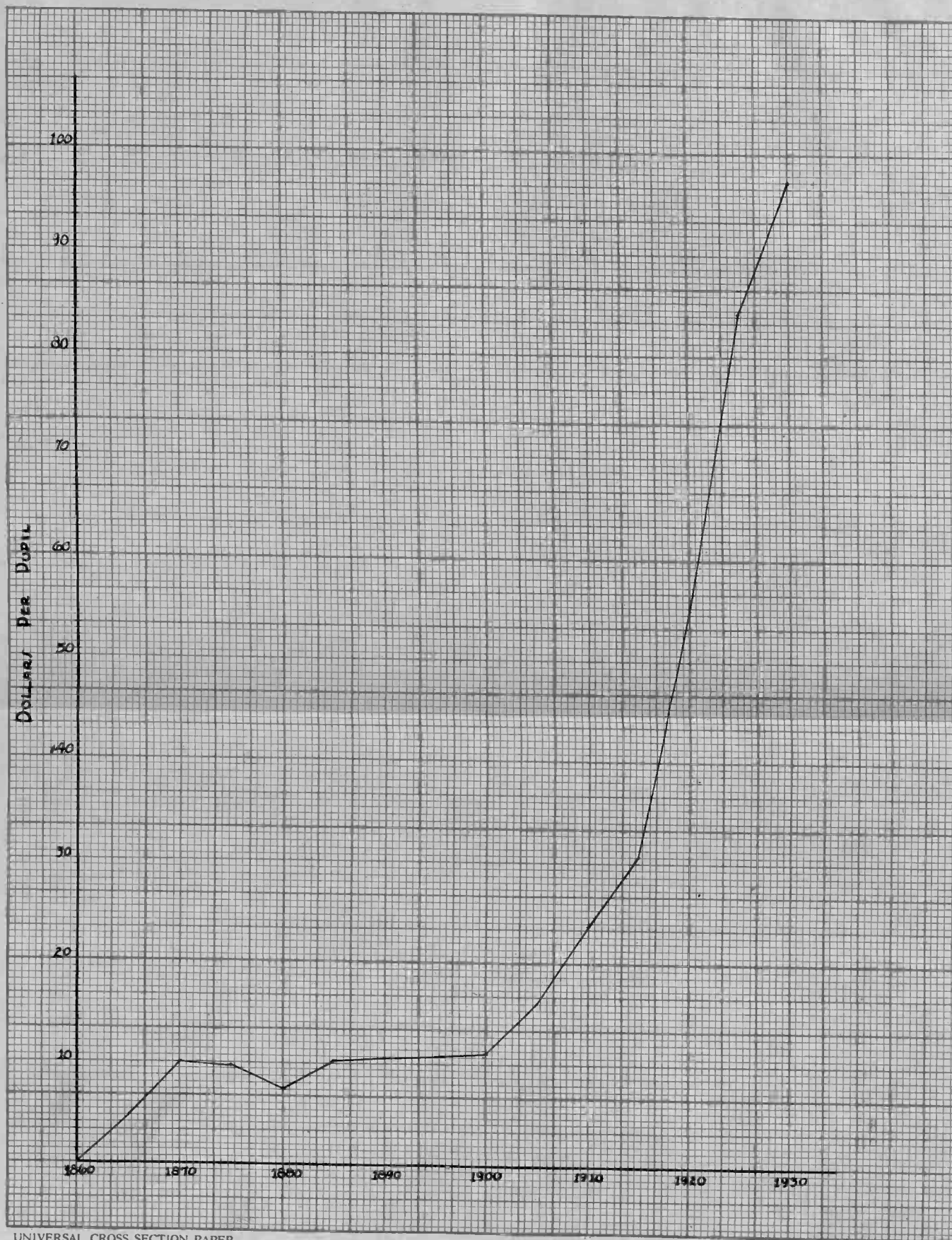
THE EFFECT OF THE AMENDMENT ON SCHOOL LEVIES

When this proposed tax limitation amendment is applied to the income for current expenses of schools located in cities of the first class, a reduction of \$2,532,178 will occur. In 1930 the total expenditure for all school purposes in cities of this class amounted to \$9,865,940. Therefore, this amendment will mean that the total expenditure for school purposes will need to be reduced 25.6 per cent. When this amount is expressed in terms of the school levy, it is found that the average levy will be reduced



UNIVERSAL CROSS SECTION PAPER

FIG. 3 - AMOUNT PAID OUT PER YEAR FOR ALL SCHOOL PURPOSES IN KANSAS



UNIVERSAL CROSS SECTION PAPER

Fig. 4 - COST PER YEAR PER PUPIL ON ENROLLMENT.

4.37 mills.

In the 77 schools located in cities of the second class, there will be reduction of \$1,462,501 in the income for current expenses. Since the total expenditures for school purposes during this same year was \$8,873,156, this will mean that the total income for schools within this group will be reduced 16.6 per cent. When this reduction is expressed in terms of the school levy, it is found that the average levy for this group of schools will be reduced 3.02 mills.

The schools located in cities of the third class will suffer a reduction in income for current expenses of \$624,335. The cost of maintaining schools in this group for 1930 was \$14,594,868.15. In this case the total income for school purposes will only be reduced 4.3 per cent. This amount is considerably below the reductions for first and second class city schools. Likewise, the reduction in the school levy will be considerably less. In this case the average levy will be reduced only .588 mills.

The rural districts will be affected very little by this amendment since the average levy in the 1250 rural taxing districts reported was 15.98 mills. When the state soldiers' bonus bond levy of .56 mills is deducted, the average levy which will include local bond levies will be

15.42 mills. A levy which is but slightly above the one permitted by the amendment for current expenses alone. Out of the 1250 districts reported, only 431 had a levy which exceeded 15 mills for current expenditures

Summary

The schools have greatly widened their scope of activities so that they might in turn better prepare the boys and girls to meet the problems of life. Additional courses are offered, specialization being made possible, vocational and social guidance is offered through various extra-curricular activities. Our people are beginning to realize that the school should not be a mere preparation for life but that it should be life for the pupil. This increased service on the part of the schools has resulted in a rapid rise in the cost of education which is one of the principal causes of the rapidly rising tax levies.

The proposed tax limitation amendment will cause the schools in cities of the first, second and third class in Kansas to suffer a loss in revenue of \$4,619,024 according to tax rates and valuations in 1930. The schools in the cities of the first class will be affected the greatest, since their average tax levy will have to be reduced 25.6

per cent. The second class city schools rank second with a 16.6 per cent reduction of the average school levy. As the cities become smaller in size and population, the effect of the amendment is lessened. The average school levy in third class cities will only be reduced 4.3 per cent. In the rural areas the school systems will be little affected. According to present statistics nearly two-thirds of them will not be affected at all.

These calculations have been made on the basis that all incorporated cities will be in the 20-mill class. If the cities are to be classified on the "area" basis of the proposed amendment, the loss in income for schools located in these various cities will be proportionately increased.

PROBABLE EFFECTS ON EDUCATION

A very undesirable feature of this proposed tax limitation amendment is the manner in which it will affect the schools in Kansas. The average percentage reduction in income from the general property tax would be for schools in cities of the first class, 36 per cent; in cities of the second class, 44 per cent; and in the cities of the third class, \$624,335 (exact percentage is not determinable). Since the salaries of teachers constitute a very large per

cent of the expenditures for current expenses, it will mean that salaries will have to be further reduced. Present conditions have resulted in salary reductions from 7 to 10 per cent in first and second class city schools. In third class city schools, salaries have been reduced from 10 to 40 per cent. Therefore, the greatest reduction in salaries because of this amendment will occur in the first and second class city schools.

The rural schools are reducing their costs of operation by cutting salaries and general expenses to such an extent that even fewer rural taxing districts will be affected than are recorded in this report.

In making a study of the effect of this proposed amendment on a number of schools, it was found that only a purely academic school system may be maintained, and in some cases the chances for that are small. Vocational agriculture, domestic science, music, art, physical education, shops, publications, sciences, and commercial art courses will either be forced out of the high school curricula or be reduced to such an extent that the work will be seriously handicapped. All extra-curricular activities such as clubs, assemblies, and other outside activities will have to be sacrificed. In many cases it will be necessary to discontinue the services of the supervisors and superintendents

who are directly concerned with the maintenance of the high standards of public schools. All progress in the way of extra-curricular education in our schools will be seriously curtailed should this proposed amendment be ratified by the voters of the state.

CONCLUSIONS

A very radical departure forced by this amendment will be the surrender of the control of all local levies by county, city, and school units. This system not only takes away from the local communities control over its public business, but is inflexible in the problem of taking care of different community situations which are strikingly variable throughout the state. Various units of government now become competitors for the limited amount of money, with the state as the final authority. This would force the school systems of the state into state politics in a battle for survival. This would be highly destructive for educational interests, and the welfare of our children and young people would be impaired.

The amendment provides that an additional levy for emergencies might be levied for a period not to exceed two years. It will be noted that the emergency levies require

a favorable majority of all qualified voters. This is something entirely different from the usual proposition, requiring a majority of those voting. Under this clause, any person not voting would really be casting a negative vote in elections of this kind. The word emergency means what it says: an unusual situation brought about by a flood, fire, tornado, or some other cause. Certainly the courts would not sustain a community in a plan which involved voting emergency levies every two years merely because they did not have the money which was needed to maintain a standard school system. Courts would be forced to sustain the idea that this was a plan that would permanently and regularly defeat the purpose of the amendment. Even if the courts should be liberal and permit communities to exercise this emergency provision, long time planning would be impossible, and for this reason any bonds that were issued by the county, cities, and schools would be unmarketable. This means that the only way to build school buildings would be through an emergency vote, paying for the same by levies covering not to exceed a two year period. This, of course, would be impossible. All public improvements, dependent upon the issuance of bonds will be stopped. The tangle of litigation which followed in the wake of the intangible tax law was nothing to compare with the legal snarls which would

result from the attempt to apply the provisions of this limitation amendment.

The taxing system of Kansas is complex. There are 10,169 taxing units in this state. Many of these taxing districts overlie each other in a bewildering way. With total levies running in these districts from a few mills to ninety mills or more, the situation that would be brought about by suddenly and forcibly reducing these totals to 15 and 20 mills is not easily imagined.

This proposed amendment provides that "the legislature shall prescribe the manner by which the rate of taxation shall be prorated to the several taxing units". A number of tax authorities have defined the word "prorate" as used in this clause as meaning "to divide proportionally--according to measure, interest or liability of each". It has no meaning unless referable to some rule or standard. This provision will prevent the legislature from making any arbitrary distribution and requires it to consider each unit separately and to divide the levy according to the needs of each individual district in each of the 10,169 taxing units. In order to do this the legislature must study the needs of each district to determine the proper share to be prorated to it. Since conditions differ greatly in each of these various taxing districts, it will mean that

the legislature will have 10,169 special problems to solve.

Tax limitation by some higher authority is a good thing, but such limitations should be subject to change when conditions change. Putting them into the state constitution is a dangerous procedure, as conditions change much more rapidly than the constitution can be amended. Tax limitation established by the legislature may be amended, if necessary at any session of the legislature; and, if a sufficient emergency should exist, a special session of the legislature may be called. But limitations put into the constitution must stay until the constitution is again amended. If in practice this amendment should prove to be unsatisfactory, it could only be removed from the constitution by the adoption of another constitutional amendment which would be extremely difficult, if not impossible. Normally it would require at least four years. During this time, the state would suffer serious damage.

Under the present taxing plan, the legislature has plenty of authority to limit taxes along the lines set out in the proposed amendment by legislative act, as it has already done in many cases. If the form of the limitation would then prove disastrous, the next legislature could make the needed change, or a special session might be called for emergency action. To attempt to meet a tax situation

caused by a temporary economic condition by an amendment to the constitution which cannot be easily and promptly changed, in case it is found unworkable, is open to serious criticism.

This proposed limitation amendment is a part of a general tax effort to help farmers more particularly than others because of the realization that farmers have suffered from excessive taxation. In 1930 farm real estate alone constituted 44.6 per cent of property assessed. During the last twenty years, the average increase of taxes assessed on farm real estate in Kansas has been approximately one million dollars each year. With a rapid decline in the price of farm products, this increased taxation presents a serious problem. If the farmers of Kansas are to be afforded tax relief, the taxing system must be revised. The results of the findings for this report show that about two-thirds of the 1250 rural taxing districts studied had a levy below 15 mills. Since then there have been tax reductions, so it may be said that with no action by the legislature and no limitation in the constitution, the average rural tax in 1932-33 will be just about or much below the 15-mill rate; so farmers and farm land will get nothing out of the proposed amendment of the constitution. If valuations are increased to secure sufficient funds for the cities, they would pay actually more dollars and cents for state and

county needs than at present.

In summing up the probable results should this amendment be adopted, it is evident that:

- (a) Governmental services will need to be curtailed.
- (b) A poorer quality of governmental service will result.
- (c) Revenues from other sources will be required.
- (d) Valuations might be increased.
- (e) Long time planning might be impossible.
- (f) The amendment will result in little or no relief to rural areas.
- (g) Taxes on city property will need to be radically reduced.
- (h) Every session of the legislature will probably be marked by such bickering and lobbying by state, county, city, and school authorities as never has existed.
- (i) Emergency problems could not be cared for.

Information is coming to hand which would indicate that decreases will be made by local tax levying bodies. The reductions that can be made without severely crippling local governmental services will be made before the tax limitation amendment can become a part of the constitution. No amendment is necessary to bring these economies about as the

desires of the local communities can easily be made effective.

ACKNOWLEDGMENT

I desire to express my great indebtedness to Dr. W. H. Andrews, who has so kindly helped me with this study. It was only through his valuable suggestions that I have been able to carry on the problem.

I am also under great obligation to Superintendent W. E. Sheffer for his valuable assistance in the collection of this data.

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