

# **LOCAL INTANGIBLES TAX RETURN**

2010

·		For tax year January 1 - December 31, 2009, or other taxable year beginning	_ , 20 ; ending	, 20_	
Щ	N	ame (If joint return, use first names and middle initials of both)  Last Nam	ne	Your Social	Security Number
PLEASE TYPE	PRINT M	lailing Address (Number and street, including apartment number, or rural route)	5	Spouse's Soci	al Security Number
PLEA	Ci	ity, Town, or Post Office, State and Zip Code		Federal Ider	tification Number
Que	stions	s 1 & 2 must be answered before your intangibles tax rate can be determined.			nty Use Only IIT NUMBER
1.	ls you	ur legal residence located within the corporate limits of a city or town?			
		es. If yes, name of city or town:			
	_	lo. If no, name of township:			
		ty of residence as of January 1, 2010:			
		gibles Income (From line 11, Part 1 or line 17, Part II)	 \$		
— PAF	 RT I -	<u>DO NOT</u> SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KAI - INTANGIBLES EARNINGS	NSAS DEPARTMENT (	OF REVEN	UE.
	or div	est from bank savings accounts, certificates of deposit, other time deposits, insurance coolidends received from all savings and loan associations and credit unions		4	
	incom	ends or other income from corporation stock including those located in Kansas and dividue received from mutual funds and trust companies		5	
6.	Intere	est from notes (except when secured by mortgages on Kansas real estate when registration	on fee has been paid)	6	
7.	Earnii	ngs from conditional sales contracts, chattel paper, or other secured transactions		7	
		est or discount income from bonds, debentures, and certificates of indebtedness		8	
		est carrying charges and other income from accounts receivable (nonresidents: see inst	<i>'</i>	9	
		r intangibles income (see instructions)		10	
11.	Total   Part	intangibles income (If you qualify for the "Special Senior Citizen or Disability Exem Il to determine your intangibles income. Enter on line 3 if you do not qualify for the	ption" complete ne exemption.)	11	
PAF	RT II	- SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION – see in: (Part II must be completed entirely or the exemption will not be a			
		R DATE OF BIRTH (If you were born after January 1, 1950, you must be blind sabled to qualify. See instructions.)	MONTH	DAY	YEAR
13.	Is this	s special exemption based on disability or blindness? If yes, attach proof of disability or bl	indness (see instructions).	Yes	☐ No
14.	Total	household income for 2009 (must be less than \$20,000; see instructions)		14	
15.	Enter	total intangibles income from Part I, line 11		15	
16.	LESS	S: Special intangibles income exemption (see instructions for allowable exemption)		16	
		ble intangibles income (enter on line 3 above)			
17.	Iaxal	I declare under the penalties of perjury that to the best of my knowledge and belief, thi		17   mplete retu	n.
sig	an	Signature of taxpayer		Date	
he	_	- 0 mm - 1 m 1 m 1 m 2 m			
		If joint return, BOTH husband and wife must sign	Signature of prepar	er if other tha	n taxpayer
YOU	IR TFI	FPHONE NUMBER TELEPHON	IF NUMBER – The numbe	r vou furnis	n will be confidential

and should be the one we can reach you at during office hours.

## **INSTRUCTIONS FOR 2010 LOCAL INTANGIBLES TAX RETURN**

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

WHO MUST FILE INTANGIBLES TAX. All Kansas residents and corporations owning taxable property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 2009, must file a Form 200. If you live in an area that has no intangibles tax, or your tax due is less than \$5, you do not have to file a Form 200.

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

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

WHEN AND WHERE TO FILE. If you have intangibles income, you must file a Form 200 with your local County Clerk's office (addresses follow the tax rates) on or before April 15, 2010 (there are no provisions for extensions of time to file Form 200). Do not enclose Form 200 with your Kansas Income Tax Return, Form K-40 or mail your payment to the Department of Revenue. The county clerk will compute your tax and you will be billed by your local county treasurer in November 2010. If your return is delinquent, interest and/or penalty may be assessed by the county treasurer's office. This will be included in your tax billing when you receive it. If your tax is less than \$5, you will not be billed.

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

#### SPECIFIC LINE INSTRUCTIONS

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

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

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

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

### PART I - INTANGIBLES EARNINGS

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

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

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

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

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

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

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

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

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

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

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

**WHO MAY QUALIFY.** To be eligible for the special intangibles income exemption found at K.S.A. 12-1,109(c)(1), you must be 60 years of age or older on or before January 1, 2010; **or** have been disabled or blind during all of 2009, regardless of age; AND have a household income of \$20,000 or less. If your total household income for 2009 is between \$15,000 and \$20,000, the \$5,000 intangibles income exemption is reduced by the amount your total income exceeds \$15,000. If married, only one spouse can claim the special intangibles income exemption. This special exemption cannot be claimed for a decedent who died prior to January 1, 2010.

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

**LINE 13:** To claim the special exemption for a disability or blindness, you must have been disabled or blind during the entire year of 2009. If you are filing as a disabled person, attach a copy of your Social Security certification of disability letter showing proof that you received Social Security benefits during the entire year of 2009 based upon your disability. If you are not covered by Social Security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, submit a visual acuity statement from your doctor.

**LINE 14:** Add the total income received from ALL sources during 2009 by you, or you and your spouse. Include wages, Social Security (except Social Security Disability payments), railroad retirement, and any other pension income; interest, dividends, salaries, commissions, fees, bonuses, tips and any gain from the sale of property. Include also your share of income received from partnerships, estates, trusts and royalties, net rental income, and business or farm income. Net operating losses and net capital losses may not be used to reduce total income. If this total is greater than \$20,000, stop here and enter the amount from line 11 of Part I on line 3.

**NOTE:** If the amount on line 14 is less than \$31,901, you may qualify for a food sales tax refund on Form K-40. You may also qualify for a homestead refund (K-40H) or property tax refund for low income seniors (K-40PT) if your household income is less than \$31,301 or \$17,501 respectively. These forms are available by calling the forms request line at (785) 296-4937.

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

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

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

**TAXPAYER ASSISTANCE.** If you need assistance in completing your Intangibles Tax Return, Form 200, call your local County Clerk's office.

# 2010 INTANGIBLES TAX RATES and COUNTY CLERK ADDRESSES

The following list is the 2010 Intangibles Tax Rates for the counties of Kansas that impose a tax, as well as any city/township rate. This information was provided by local County Clerks and is current to July 1, 2009. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. A form 200 must be filed with your local County Clerk's office by April 15, 2010. The county clerk will compute your tax liability and the county treasurer will bill you at a later date.

ATCHISON	Silverdale Twp		Bryant Twp		LINCOL	N	Spring Valley Twp	
Atchison County — 0%	Vernon Twp		Gettysburg Twp		Lincoln County -	<b>75%</b>	Superior Twp	
<u>Cities</u> <u>Rate</u>	Walnut Twp		Graham Twp Happy Twp		<u>Cities</u>	<u>Rate</u>	Turkey Creek Twp	
Huron 2.25	DECATUR		Indiana Twp		Lincoln		Union Twp	2.23
Muscotah	Decatur County -	- 0%	Millbrook Twp		Townships	<u>Rate</u>	MEADE	
<u>Townships</u> <u>Rate</u> Grasshopper Twp 2.25	<u>Cities</u>	<u>Rate</u>	Nicodemus Twp		Franklin Twp Pleasant Twp		Meade County —	
Kapioma Twp 2.25	Clayton		Pioneer Twp		Salt Creek Twp		Townships 1. T	Rate
Lancaster Twp 2.25	Norcatur		Solomon Twp	2.25	Scott Twp		Crooked Creek Twp	
Walnut Twp 2.25	Townships Allison Twp	<u>Rate</u>	GRAY		LOGAN		Logan Twp Odee Twp	
BARBER	Cook Twp		Gray County –	- 0%			Sand Creek Twp	
Barber County — 0%	Finley Twp		Cities Cities	Rate	Logan County -		•	
Townships Rate	Grant Twp		Copeland		<u>Cities</u> Russell Springs	<u>Rate</u> 2.25	MITCHEL	
Lake City Twp 2.25	Harlan Twp		Ensign		Winona		Mitchell County —	
McAdoo Twp 2.25	Liberty Twp		Ingalls	2.25	Townships	Rate	<u>Cities</u> Beloit	<u>Rate</u> 2.25
Moore Twp 2.25	Lincoln Twp		<u>Townships</u>	<u>Rate</u>	Elkader Twp		Glen Elder	
Nippawalla Twp 2.25	Logan Twp Lyon Twp		Copeland Twp		Lees Twp		Hunter	
Sharon Twp 2.25	Olive Twp		East Hess Twp Foote Twp		Logansport Twp		Tipton	2.25
BROWN	Roosevelt Twp		Montezuma Twp		Oakley Twp Russell Springs Twp		<u>Townships</u>	<u>Rate</u>
Brown County — 0%	Summit Twp	2.25	•		Western Twp		Asherville Twp	
<u>Townships</u> <u>Rate</u>	DICKINSO	N	GREELE		•		Beloit Twp Bloomfield Twp	
Hamlin Twp 2.25	Dickinson County -		Greeley County		MARIO		Blue Hill Twp	
Hiawatha Twp 2.25	Townships	13 / <b>0</b> Rate	<u>Cities</u> Tribune	<u>Rate</u>	Marion County		Carr Creek Twp	
Irving Twp	Banner Twp				<u>Cities</u>	<u>Rate</u>	Center Twp	2.25
Robinson Twp	Center Twp		HARPEI	₹	Goessel		Custer Twp	
Walnut Twp 2.25	Hope Twp	2.25	Harper County	<b>— 0%</b>	Peabody Townships	1.123 Rate	Eureka Twp	
Washington Twp 2.25	Jefferson Twp		<u>Cities</u>	<u>Rate</u>	Fairplay Twp		Glen Elder Twp	
CHASE	Noble Twp		Bluff City		Menno Twp		Hayes Twp Logan Twp	
Chase County — .75%	Sherman Twp Union Twp		Waldron		Peabody Twp	2.25	Lulu Twp	
Townships Rate	Willowdale Twp		<u>Townships</u> Township #2	<u>Rate</u>	West Branch Twp	2.25	Pittsburg Twp	
Homestead Twp 2.25	· •		Township #3		MARSHA	T.T.	Plum Creek Twp	2.25
•	DONIPHA		Township #4		Marshall County		Round Springs Twp	2.25
CHEYENNE	Doniphan County -		HARVE		Cities		Salt Creek Twp	
Cheyenne County —.75%	<u>Cities</u>	Rate			Axtell	<u>Rate</u> 2.25	Solomon Rapids Twp	
<u>Cities</u> <u>Rate</u> Bird City	Denton Elwood		Harvey County		Blue Rapids		Turkey Creek Twp Walnut Creek Twp	
Townships Rate	Highland		Cities North Newton	<u>Rate</u>	Marysville		*	
Benkelman Twp 2.25	Severance		Townships	2.00 Rate	Oketo		NEMAHA	
Bird City Twp 2.25	Troy		Alta Twp		Summerfield		Nemaha County –	
Calhoun Twp 2.25	Wathena		Emma Twp		Vermillion		<u>Cities</u>	<u>Rate</u>
Wano Twp 2.25	White Cloud		Garden Twp		Waterville Townships	2.25 Rate	Bern	
CLARK	<u>Townships</u>	<u>Rate</u>	Highland Twp		Balderson Twp		<u>Townships</u> Adams Twp	<u>Rate</u>
Clark County — .75%	Burr Oak Twp Iowa Twp		Lake Twp		Bigelow Twp		Berwick Twp	
<u>Cities</u> <u>Rate</u>	Î		Sedgwick Twp	2.25	Blue Rapids City Twp.		Capioma Twp	
Englewood 2.25	ELLSWORT		JEWELI		Center Twp	2.25	Center Twp	
Minneola	Ellsworth County	<b> 0%</b>	Jewell County -	75%	Clear Fork Twp		Gilman Twp	
<u>Townships</u> <u>Rate</u> Appleton Twp 2.25	<u>Townships</u>	<u>Rate</u>	Cities	Rate	Cleveland Twp Cottage Hill Twp		Granada Twp	
Englewood Twp 2.25	Columbia Twp		Burr Oak		Elm Creek Twp		Harrison Twp Mitchell Twp	
Lexington Twp 2.25	Garfield Twp Mulberry Twp		Esbon		Franklin Twp		Nemaha Twp	
CLAY	Thomas Twp		Jewell		Guittard Twp	2.25	Red Vermillion Twp	
CLA1 Clay County — .75%	Trivoli Twp		Mankato Townships		Herkimer Twp		Reilly Twp	2.25
	Î		Athens Twp	<u>Rate</u> 50	Logan Twp	2.25	Richmond Twp	
<u>Cities</u> <u>Rate</u> Green	FORD	00/	Burr Oak Twp	2.25	Marysville Twp	2.23	Rock Creek Twp	
Longford 2.25	Ford County —	11%		2.25	Murroy Two	2 25		2 25
	Townshins				Murray Twp Noble Twp		Washington Twp	
CLOUD	Townships Bloom Twn	<u>Rate</u>	Esbon TwpGrant Twp	2.25	Murray Twp Noble Twp Oketo Twp	2.25		
CLOUD	Bloom Twp	<u>Rate</u> 2.25	Esbon Twp Grant Twp Harrison Twp	2.25 2.25 1.00	Noble Twp	2.25 2.25	Washington Twp	
Cloud County —.75%	Bloom Twp Bucklin Twp	<u>Rate</u> 2.25 2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp	2.25 2.25 1.00 1.00	Noble Twp Oketo Twp Richland Twp Rock Twp	2.25 2.25 2.25 2.25	Washington Twp  NEOSHO Neosho County — Townships	- 0% <u>Rate</u>
Cloud County —.75% Cities Rate	Bloom Twp  Bucklin Twp  Concord Twp  Ford Twp	<u>Rate</u> 2.25 2.25 2.25 2.25 2.25	Esbon Twp  Grant Twp  Harrison Twp  Highland Twp  Holmwood Twp	2.25 2.25 1.00 1.00	Noble Twp	2.25 2.25 2.25 2.25 2.25	Washington Twp  NEOSHO  Neosho County —  Townships Canville Twp	- <b>0%</b> <u>Rate</u> 2.25
Cloud County         —.75% <u>Cities</u> <u>Rate</u> Aurora         2.25	Bloom Twp  Bucklin Twp  Concord Twp  Ford Twp  Richland Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Esbon Twp		Noble Twp Oketo Twp Richland Twp Rock Twp St. Bridget Twp Walnut Twp		Washington Twp	- <b>0%</b> <u>Rate</u> 2.25 2.25
Cloud County —.75% <u>Cities</u> <u>Rate</u> Aurora         2.25           Clyde         2.25	Bloom Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Esbon Twp	2.25 2.25 1.00 1.00 25 25 25	Noble Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Washington Twp	- <b>0%</b> <u>Rate</u> 2.25 2.25 2.25
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp	Rate       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25	Esbon Twp	2.25 2.25 1.00 1.00 25 25 25 25 225	Noble Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 0N	Washington Twp	- <b>0%</b> <u>Rate</u> 2.25 2.25 2.25
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         .50	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp	Rate       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25	Esbon Twp	2.25 2.25 1.00 1.00 25 25 25 25 2.25 1.00	Noble Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 0N	Washington Twp	- <b>0%</b> Rate 2.25 2.25 2.25
Cloud County        75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         .50           Aurora Twp         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp	Rate       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25       2.25	Esbon Twp	2.25 2.25 1.00 1.00 2.5 2.5 2.25 2.25 2.25 2.25	Noble Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 0N	Washington Twp  NEOSHO Neosho County — Townships Canville Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — .'	- 0% Rate 2.25 2.25 2.25 2.25 75%
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Colfax Twp         2.25	Bloom Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Esbon Twp	2.25 2.25 1.00 1.00 25 25 25 2.25 1.00 2.25 2.25	Noble Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 0N 7 — .75% Rate 2.25	Washington Twp	- 0% Rate 2.25
Cloud County        75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         .50           Aurora Twp         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp GOVE Gove County Cities	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Vicksburg Twp Walnut Twp Whitemound Twp	2.25 2.25 1.00 2.5 2.5 2.5 2.5 1.00 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Noble Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 0N 7—.75% Rate 2.25 2.25	Washington Twp  NEOSHO  Neosho County —  Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County —  Cities Bazine	- 0% Rate 2.25 2.25 2.25 2.25 75% Rate 2.25
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         .50           Aurora Twp         2.25           Colfax Twp         2.25           Elk Twp         50           Grant Twp         1.00	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County - Cities Gove	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           75%           Rate           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Vicksburg Twp Walnut Twp Whitemound Twp KEARN	2.25 2.25 1.00 2.5 2.5 2.5 2.5 2.25 1.00 2.25 2.25 2.25 2.25	Noble Twp		Washington Twp  NEOSHO  Neosho County —  Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — '  Cities Bazine Brownell	- 0% <u>Rate</u>
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         .50           Aurora Twp         2.25           Colfax Twp         2.25           Elk Twp         50           Grant Twp         1.00	Bloom Twp	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           75%           Rate           2.25           2.25	Esbon Twp	2.25 2.25 1.00 2.5 2.5 2.5 2.5 2.25 2.25 2.25 2.25	Noble Twp Oketo Twp Richland Twp Rock Twp St. Bridget Twp Walnut Twp Waterville Twp  McPHERS McPherson County Townships Bonaville Twp Delmore Twp Empire Twp Groveland Twp		Washington Twp  NEOSHO  Neosho County —  Townships Canville Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — .'  Cities Bazine Brownell Ness City	- <b>0%</b> Rate 2.25
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Colfax Twp         2.25           Elk Twp         50           Grant Twp         1.00           COWLEY           Cowley County        75%	Bloom Twp	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Ionia Twp Jackson Twp Limestone Twp Vicksburg Twp Walnut Twp Whitemound Twp KEARN Kearny County Cities	2.25 2.25 1.00 1.00 25 25 2.25 2.25 2.25 2.25 2.25 2.25	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp McPHERS McPherson County Townships Bonaville Twp Delmore Twp Empire Twp Groveland Twp Gypsum Creek Twp		Washington Twp  NEOSHO  Neosho County —  Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — '  Cities Bazine Brownell	- <b>0%</b> Rate 2.25 2.25 75% Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Jamestown         5.0           Arion Twp         5.0           Aurora Twp         2.25           Colfax Twp         2.25           Elk Twp         50           Grant Twp         1.00           COWLEY           Cowley County        75%           Cities         Rate	Bloom Twp	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Odessa Twp Wicksburg Twp Walnut Twp Whitemound Twp KEARN Kearny County Cities Deerfield	2.25 2.25 1.00 1.00 2.5 2.25 2.25 2.25 2.25 2.25 2.25 2.	Noble Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 0N 7—.75% Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Washington Twp  NEOSHO Neosho County — Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — .' Cities Bazine Brownell Ness City Ransom Utica Townships	- 0% Rate 2.25 2.25 2.25 75% Rate 2.25 2.25 2.25 2.25 Rate
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Colfax Twp         50           Grant Twp         1.00           COWLEY           COWLEY           Coites         Rate           Cambridge         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County Grinfield Grinnell Park Quinter Townships	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           75%           Rate           2.25           2.25           2.25           2.25           Rate	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Odessa Twp Vicksburg Twp Walnut Twp Whitemound Twp KEARN Kearny County Cities Deerfield	2.25 2.25 1.00 2.5 2.5 2.5 2.5 2.5 2.5 2.25 2.25 2.	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp  McPHERS McPherson County Townships Bonaville Twp Delmore Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Jackson Twp King City Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 0N 775% <u>Rate</u> 2.25 2.25 1.00 2.25 2.25 2.25 2.25	Washington Twp  NEOSHO  Neosho County —  Townships Canville Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — .'  Cities Bazine Brownell Ness City Ransom Utica Townships Bazine Twp	- 0% Rate - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Colfax Twp         50           Grant Twp         50           Grant Twp         1.00           COWLEY           Cowles         County —.75%           Cities         Rate           Cambridge         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County - Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           8ate           2.25           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Odessa Twp Walnut Twp Walnut Twp Whitemound Twp  KEARN Kearny County Cities Deerfield  LABETT Labette County	2.25 2.25 1.00 2.5 2.5 2.5 2.5 2.5 2.5 2.25 2.25 2.	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp McPHERS McPherson County Townships Bonaville Twp Delmore Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Jackson Twp King City Twp Little Valley Twp Little Valley Twp		Washington Twp  NEOSHO Neosho County — Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — ' Cities Bazine Brownell Ness City Ransom Utica Townships Bazine Twp Center Twp	- 0% Rate
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Jamestown         5.0           Arion Twp         5.0           Aurora Twp         2.25           Colfax Twp         5.0           Grant Twp         5.0           Grant Twp         1.00           COWLEY           Cowley County         .75%           Cities         Rate           Cambridge         2.25           Townships         Rate           Bolton Twp         2.25           Creswell Twp         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Wheatland Twp Wheatland Twp  GOVE Gove County Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Tonord Gove Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Vicksburg Twp Walnut Twp Whitemound Twp KEARN Kearny County Cities Deerfield LABETT Labette County Cities	2.25 2.25 1.00 1.00 2.5 2.5 2.25 2.25 2.25 2.25 2.25 2.2	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp Delmore Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Jackson Twp Little Valley Twp Lone Tree Tree Tree Tree Tree Tree Tree Tr		Washington Twp  NEOSHO Neosho County — Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — : Cities Bazine Brownell Ness City Ransom Utica Townships Bazine Twp Center Twp Eden Twp	- 0%  Rate 2.25
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Elk Twp         50           Grant Twp         1.00           COWLEY           Cowley County —.75%           Cities         Rate           Cambridge         2.25           Townships         Rate           Bolton Twp         2.25           Creswell Twp         2.25           Fairview Twp         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp  Goranfield Twp	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Odessa Twp Walnut Twp Walnut Twp Whitemound Twp  KEARN Kearny County Cities Deerfield  LABETT Labette County	2.25 2.25 1.00 1.00 2.5 2.5 2.25 2.25 2.25 2.25 2.25 2.2	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp McPHERS McPherson County Townships Bonaville Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Jackson Twp King City Twp Little Valley Twp Lone Tree Twp Marquette Twp Marchant Twp Marquette Twp Marchant Twp Marquette Twp Marchant Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Washington Twp  NEOSHO Neosho County — Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — Cities Bazine Brownell Ness City Ransom Utica Townships Bazine Twp Center Twp Eden Twp Forrester Twp	- 0%  Rate 2.25 2.25 2.25 75% Rate 2.25 2.25 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Elk Twp         50           Grant Twp         1.00           COWLEY           Cowley County —.75%           Cities         Rate           Cambridge         2.25           Townships         Rate           Bolton Twp         2.25           Creswell Twp         2.25           Fairview Twp         2.25           Liberty Twp         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grinnell Twp	Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25           Rate           2.25           2.25           2.25           2.25           2.25           2.25           2.25           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jonia Twp Jackson Twp Vicksburg Twp Walnut Twp Whitemound Twp KEARN Kearny County Cities Deerfield LABETT Labette County Cities Mound Valley	2.25 2.25 1.00 1.00 2.5 2.5 2.25 2.25 2.25 2.25 2.25 2.2	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp  McPHERS McPherson County Townships Bonaville Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Jackson Twp King City Twp Little Valley Twp Lone Tree Twp Marquette Twp Marquette Twp McPherson Twp McPherson Twp McPherson Twp McPherson Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Washington Twp  NEOSHO  Neosho County —  Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — .'  Cities Bazine Brownell Ness City Ransom Utica Townships Bazine Twp Center Twp Eden Twp Forrester Twp Franklin Twp	- 0% Rate - 2.25
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Elk Twp         50           Grant Twp         1.00           COWLEY           Cowley County —.75%           Cities         Rate           Cambridge         2.25           Townships         Rate           Bolton Twp         2.25           Creswell Twp         2.25           Fairview Twp         2.25           Liberty Twp         2.25           Maple Twp         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grainfield Twp Grannell Twp GRAHAM	Rate           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Jonia Twp Jackson Twp Limestone Twp Vicksburg Twp Walnut Twp Whitemound Twp Wearny County Cities Deerfield LABETT Labette County Cities Mound Valley LANE	2.25 2.25 2.25 2.1.00 2.5 2.25 2.25 2.25 2.25 2.25 2.25 2.	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp McPHERS McPherson County Townships Bonaville Twp Delmore Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Jackson Twp King City Twp Little Valley Twp Lone Tree Twp Marquette Twp McPherson Twp McPherson Twp McPherson Twp McPherson Twp McPherson Twp Meridian Twp		Washington Twp  NEOSHO Neosho County — Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — Cities Bazine Brownell Ness City Ransom Utica Townships Bazine Twp Center Twp Eden Twp Forrester Twp	- 0% Rate
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Elk Twp         50           Grant Twp         1.00           COWLEY           Cowley County —.75%           Cities         Rate           Cambridge         2.25           Townships         Rate           Bolton Twp         2.25           Creswell Twp         2.25           Fairview Twp         2.25           Liberty Twp         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grinnell Twp	Rate           2.25	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Vicksburg Twp Walnut Twp Whitemound Twp  KEARN Kearny County Cities Deerfield LABETT Labette County Cities Mound Valley LANE Lane County Townships	2.25 2.25 1.00 1.00 2.25 2.25 2.25 1.00 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp  McPHERS McPherson County Townships Bonaville Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Jackson Twp King City Twp Little Valley Twp Lone Tree Twp Marquette Twp Marquette Twp McPherson Twp McPherson Twp McPherson Twp McPherson Twp		Washington Twp  NEOSHO Neosho County — Townships Canville Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — ' Cities Bazine Brownell Ness City Ransom Utica Townships Bazine Twp Center Twp Eden Twp Forrester Twp Franklin Twp Highpoint Twp Johnson Twp Nevada Twp	- 0%  Rate 2.25 2.25 2.25 75% Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2
Cloud County —.75%           Cities         Rate           Aurora         2.25           Clyde         2.25           Jamestown         2.25           Townships         Rate           Arion Twp         50           Aurora Twp         2.25           Colfax Twp         50           Grant Twp         50           Grant Twp         1.00           COWLEY           Cowley County         .75%           Cities         Rate           Cambridge         2.25           Townships         Rate           Creswell Twp         2.25           Fairview Twp         2.25           Fairview Twp         2.25           Maple Twp         2.25           Ninnescah Twp         2.25	Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grainfield Twp Grannell Twp GRAHAM	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Odessa Twp Vicksburg Twp Walnut Twp Whitemound Twp  KEARN Kearny County Cities Deerfield LABETT Labette County Cities Mound Valley LANE Lane County Townships Dighton Twp	2.25 2.25 1.00 2.5 2.25 2.25 2.25 2.25 2.25 2.25 2.	Noble Twp Oketo Twp Richland Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp McPHERS McPherson County Townships Bonaville Twp Delmore Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Jackson Twp King City Twp Little Valley Twp Little Valley Twp Marquette Twp Meridian Twp Meridian Twp Meridian Twp Mound Twp Micharles Mich	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Washington Twp  NEOSHO Neosho County — Townships Canville Twp Erie Twp Lincoln Twp Walnut Grove Twp  NESS Ness County — .' Cities Bazine Brownell Ness City Ransom Utica Townships Bazine Twp Center Twp Eden Twp Forrester Twp Franklin Twp Highpoint Twp Johnson Twp	- 0%  Rate - 2.25

NORTON	I	Phillipsburg		Reno Twp		Big Creek Twp		Bluff Twp	2.2
Norton County — .75	:0/a	Prairie View		Roscoe Twp		Fairfield Twp		Caldwell Twp	
		<u>Townships</u>	<u>Rate</u>	Troy Twp		Fairview Twp		Chikaskia Twp	
Cities	<u>Rate</u>	Arcade Twp	2.25	Walnut Twp	2.25	Lincoln Twp		Downs Twp	
enora		Crystal Twp		·		Luray Twp		Falls Twp	
<u>Townships</u>	<u>Rate</u>	Freedom Twp		REPUF	SLIC	Waldo Twp			
Highland Twp	25	Kirwin Twp		Republic Cour	ntv — .75%	Winterset Twp		Greene Twp	
OSAGE		Mound Twp		Cities	<u>Rate</u>	winterset Twp	2.23	Guelph Twp	
		Plainview Twp		Agenda		SMIT	Ή	Harmon Twp	
Osage County — 0%	6			Cuba		Smith County		Jackson Twp	2.2
<u>Townships</u>	<u>Rate</u>	Plum Twp		Munden				London Twp	2.2
Agency Twp	2.25	Prairie View Twp				<u>Cities</u>	<u>Rate</u>	Morris Twp	
Lincoln Twp	2.25	Sumner Twp	2.25	Narka		Athol		Oxford Twp	
Scranton Twp		PRAT	Г	Scandia		Cedar		Ryan Twp	
•				<u>Townships</u>	<u>Rate</u>	Gaylord		South Haven Twp	
OSBORNE		Pratt County		Liberty Twp		Kensington		South Haven Twp	2
Osborne County — .7:	5%	Townships	<u>Rate</u>	RIC	EE	Lebanon		THOMA	$\mathbf{S}$
<u>Cities</u>	<u>Rate</u>	Banner Twp		Rice Count	v — 0%	Smith Center		Thomas County	0%
Alton	2.25	Center Twp		Townships	Rate	<u>Townships</u>	<u>Rate</u>	<u>Cities</u>	Ro
Downs	. 2.25	Elm Twp				Banner Twp	2.25		
Natoma	2.25	Gove Twp		Bell Twp		Beaver Twp	2.25	Gem	2.
Portis		McClellan Twp		Center Twp		Blaine Twp	2.25	WABAUNS	TTT
Townships	Rate	McPherson Twp		Eureka Twp		Cedar Twp	2.25		
Bethany Twp		Ninnescah Twp		Lincoln Twp		Center Twp		Wabaunsee Coun	ty — 0%
Bloom Twp		Paxon Twp		Mitchell Twp	2.25	Cora Twp		<u>Townships</u>	<u>R</u>
Corinth Twp		Richland Twp		Rockville Twp	2.25	Crystal Plains Twp		Farmer Twp	
Covert Twp		Saratoga Twp		Sterling Twp		Dor Twp		Maple Hill Twp	
		South Valley Twp		Union Twp					
Delhi Twp				Valley Twp		Garfield Twp		WALLAC	Œ
Grant Twp		RAWLI	NS	1 * *		German Twp		Wallace County	
Hancock Twp		Rawlins County		RILI	ΣY	Harlan Twp			
Hawkeye Twp				Riley Count	v —.75%	Houston Twp		<u>Townships</u>	<u>Ra</u>
ndependence Twp		<u>Cities</u>	<u>Rate</u>	Cities	Rate	Lane Twp		Weskan Twp	2.
ackson Twp	2.25	Atwood		Leonardville		Lincoln Twp		ANA CITINICI	EON
Kill Creek Twp	2.25	Herndon				Logan Twp	2.25	WASHING	
Lawrence Twp	. 2.25	McDonald		<u>Townships</u>	<u>Rate</u>	Martin Twp		Washington Count	v — .75°
Liberty Twp		<u>Townships</u>	<u>Rate</u>	Ashland Twp		Oak Twp	2.25	Cities	$R_{\ell}$
Mt. Ayr Twp		Achilles Twp	2.25	Bala Twp		Pawnee Twp		Haddam	
Natoma Twp		Center Twp	1.00	Center Twp	2.25	Pleasant Twp		Hanover	
Penn Twp		Driftwood Twp	2.25	Fancy Creek Twp.	2.25	Swan Twp		Linn	
Ross Twp		Herl Twp		Madison Twp	1.00	Valley Twp			
Round Twp		Ludell Twp		May Day Twp				Palmer	
		Rocewood Twp		Ogden Twp		Webster Twp		Washington	
Sumner Twp		Union Twp		Swede Creek Twp		White Rock Twp	1.00	<u>Townships</u>	<u>Ra</u>
Filden Twp		Cilion Twp	2.23	Wildcat Twp		STAFF(	ממר	Brantford Twp	
Valley Twp		RENO	)	windcat Twp	2.23			Charleston Twp	2.
Victor Twp				l RUS	H	Stafford Coun	nty — 0%	Coleman Twp	2.
Winfield Twp	2.25	Reno County -		Rush Count		<u>Cities</u>	<u>Rate</u>	Farmington Twp	
DAWNEE		Cities	<u>Rate</u>		•	Hudson	2.25	Grant Twp	
PAWNEE		Partridge		<u>Cities</u>	<u>Rate</u>	Stafford		Greenleaf Twp	
Pawnee County — 0°	%	Plevna		Alexander		Townships	Rate	Haddam Twp	
Townships	<u>Rate</u>	Pretty Prairie	2.25	La Crosse					
Conkling Twp	2.25	Sylvia		Rush Center	2.25	Albano Twp		Hanover Twp	
Grant Twp		Willowbrook	2.25	<u>Townships</u>	Rate	East Cooper Twp		Highland Twp	
Keysville Twp		<b>Townships</b>	<u>Rate</u>	Alexander-Belle Pr		Fairview Twp		Independence Twp	
Logan Twp		Albion Twp		Big Timber Twp		Ohio Twp		Kimeo Twp	
Sawmill Twp		Arlington Twp		Center Twp		Richland Twp		Lincoln Twp	2.
Walnut Twp		Bell Twp				Stafford Twp	2.25	Linn Twp	2.
*	4.43	Castleton Twp		La Crosse-Brookda	-	Union Twp		Little Blue Twp	
PHILLIPS				RUSSI	ELL	West Cooper Twp		Logan Twp	
Phillips County — .75	50/2	Enterprise Twp		Russell Cour		1 ^ ^		Mill Creek Twp	
		Hayes Twp	2.25			SUMN	ER	Sheridan Twp	
<u>Cities</u>	<u>Rate</u>	Little River Twp	2.25	Cities	<u>Rate</u>	Sumner Coun		Sherman Twp	
Agra	. 2.25	Medford Twp		Lucas				Strawberry Twp	
Glade		Miami Twp		Luray		<u>Townships</u>	<u>Rate</u>		
Kirwin		Ninnescah Twp		Waldo		Avon Twp		Union Twp	2.
ogan	. 2.25	Plevna Twp	2.25	<u>Townships</u>	<u>Rate</u>	Belle Plaine Twp	2.25		
		COI	UNTY (	CLERK MA	ILING AI	DDRESSES			
atchison County Clerk C	lowley C		County Clerk	Lane County Cle		aha County Clerk	Phillips County	Clerk Russell Coun	ty Clerk
23 N 5th 31	11 E 9th	300 S		144 S Lane PO Box 788		Nemaha 186	301 State St. Phillipsburg KS	PO Box 113	-

Barber County Clerk 120 E Washington Medicine Lodge KS 67104

Brown County Clerk 601 Oregon St. Hiawatha KS 66434

Chase County Clerk PO Box 529 Cottonwood Falls KS 66845

Cheyenne County Clerk 212 E Washington PO Box 985 St. Francis KS 67756

Clark County Clerk 913 Highland PO Box 886 Ashland KS 67831

Clay County Clerk 712 5th St. PO Box 98 Clay Center KS 67432

Cloud County Clerk 811 Washington Concordia KS 66901 Decatur County Clerk PO Box 28 Oberlin KS 67749

Dickinson County Clerk 109 E First PO Box 248 Abilene KS 67410

Doniphan County Clerk PO Box 278 Troy KS 66087

Ellsworth County Clerk 210 N Kansas Ellsworth KS 67439

Ford County Clerk 100 Gunsmoke

Dodge City KS 67801 Gove County Clerk

520 Washington, Ste 105 Gove KS 67736 Graham County Clerk 410 N Pomeroy Hill City KS 67642

Cimarron KS 67835

Greeley County Clerk 208 Harper Box 277 Tribune KS 67879

Harper County Clerk 201 North Jennings Anthony KS 67003

Harvey County Clerk PO Box 687 Newton KS 67114

Jewell County Clerk 307 N Commercial Mankato KS 66956

Kearny County Clerk 304 N Main PO Box 86 Lakin KS 67860

Labette County Clerk 501 Merchant St. PO Box 387 Oswego KS 67356

Dighton KS 67839

Lincoln County Clerk 216 E Lincoln Lincoln KS 67455

Logan County Clerk

710 W 2nd Oakley KS 67748 Marion County Clerk

PO Box 219 Marion KS 66861

Marshall County Clerk 1201 Broadway Box 391 Marysville KS 66508

McPherson County Clerk PO Box 425 McPherson KS 67460

Meade County Clerk 200 N Fowler PO Box 278 Meade KS 67864

Mitchell County Clerk 111 S Hersey PO Box 190 Beloit KS 67420

Seneca KS 66538

Neosho County Clerk 100 S Main PO Box 138 Erie KS 66733

Ness County Clerk 202 W Sycamore Ness City KS 67560

Norton County Clerk 105 S. Kansas PO Box 70 Norton KS 67654-0070

Osage County Clerk 717 Topeka Ave PO Box 226 Lyndon KS 66451-0226

Osborne County Clerk 423 W Main PO Box 160 Osborne KS 67473

Pawnee County Clerk 715 Broadway Larned KS 67550-3098 Pratt County Clerk 300 S Ninnescah PO Box 885 Pratt KS 67124

Rawlins County Clerk 607 Main St. #C Atwood KS 67730

Reno County Clerk 206 W 1st St. Hutchinson KS 67501

Republic County Clerk 1815 M St., Ste 1 Belleville KS 66935

Rice County Clerk 101 W. Commercial Lyons KS 67554

Riley County Clerk 110 Courthouse Plaza Manhattan KS 66502

Rush County Clerk 715 Elm PO Box 220 LaCrosse KS 67548 Smith County Clerk 218 S Grant Smith Center KS 66967

Stafford County Clerk 209 N Broadway St. John KS 67576

Sumner County Clerk 501 N Washington Rm 101 Wellington KS 67152

Thomas County Clerk 300 N Court Colby KS 67701

Wabaunsee County Clerk 215 Kansas PO Box 278 Alma KS 66401

Wallace County Clerk PO Box 70 Sharon Springs KS 67758

Washington County Clerk 214 C St. Washington KS 66968