

# **LOCAL INTANGIBLES TAX RETURN**

2013

	For tax year January 1 - December 31, 2012, or other taxable year beginning	_ , 20; ending	, 20_	
<b>8</b> _	Name (If joint return, use first names and middle initials of both)  Last Nam	ne	Your Social	Security Number
PLEASE TYPE OR PRINT	Mailing Address (Number and street, including apartment number, or rural route)		Spouse's Soc	al Security Number
PLEA OR	City, Town, or Post Office, State and Zip Code		Federal Ider	ntification Number
Quest	ions 1 & 2 must be answered before your intangibles tax rate can be determined.			inty Use Only IIT NUMBER
1. Is	your legal residence located within the corporate limits of a city or town?			
	Yes. If yes, name of city or town:			
	No. If no, name of township:			
	ounty of residence as of January 1, 2013:			
	ntangibles Income (From line 11, Part 1 or line 17, Part II)	\$		
PAR	Γ I – INTANGIBLES EARNINGS			
4. Ir 0	nterest from bank savings accounts, certificates of deposit, other time deposits, insurance c r dividends received from all savings and loan associations and credit unions	ompanies, and interest	4	
	ividends or other income from corporation stock including those located in Kansas and di come received from mutual funds and trust companies		5	
6. Ir	nterest from notes (except when secured by mortgages on Kansas real estate when registration	on fee has been paid)	6	
	arnings from conditional sales contracts, chattel paper, or other secured transactions		7	
	nterest or discount income from bonds, debentures, and certificates of indebtedness	8		
	nterest carrying charges and other income from accounts receivable (nonresidents: see inst		9	
	ther intangibles income (see instructions)		10	
	otal intangibles income (If you qualify for the "Special Senior Citizen or Disability Exe art II to determine your intangibles income. Enter on line 3 if you do not qualify for		11	
PAR	Γ II – SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION – see in: (Part II must be completed entirely or the exemption will not be			
	OUR DATE OF BIRTH (If you were born after January 1, 1952, you must be blind r disabled to qualify. See instructions.)	MONTH	DAY	YEAR
3. Is	this special exemption based on disability or blindness? If yes, attach proof of disability or bl	indness (see instructions	s). 🔲 Yes	☐ No
4. T	otal household income for 2012 (must be less than \$20,000; see instructions)		14	
	nter total intangibles income from Part I, line 11		15	
	•			
	ESS: Special intangibles income exemption (see instructions for allowable exemption)		16	
7. T	axable intangibles income (enter on line 3 above)		17	rn.
		o io a true, correct, alla	oompiete letu	
sig ner			Date	
	If joint return, BOTH husband and wife must sign	Signature of pre	parer if other tha	n taxpayer
′OUR	TELEPHONE NUMBER TELEPHON	IE NUMBER – The num	ber you furnis	h will be confidential

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

## INSTRUCTIONS FOR 2013 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 2012, 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, 2013 (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 2013. 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

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

- **LINE 1:** Mark the appropriate box. If YES, enter the city or town where your residence is located. If NO, enter 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 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, 2013; **or** have been disabled or blind during all of 2012, regardless of age; AND have a household income of \$20,000 or less. If your total household income for 2012 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, 2013.

- 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 2012. If you are filing as a disabled person, attach a copy of your Social Security certification of disability letter showing proof you received Social Security benefits during the entire year of 2012 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 2012 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.
  - 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.

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

# 2013 INTANGIBLES TAX RATES and COUNTY CLERK ADDRESSES

The following list is the 2013 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, 2012. 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, 2013. The county clerk will compute your tax liability and the county treasurer will bill you at a later date.

ATCHISON	Silverdale Twp		Gettysburg Twp	2.25	Townships	Rate	Superior Twp	
Atchison County — 0%	Vernon Twp		Graham Twp		Franklin Twp		Turkey Creek Twp	
Cities Rate			Happy Twp		Pleasant Twp		Union Twp	
Huron	DECATO		Millbrook Twp Nicodemus Twp		Salt Creek Twp Scott Twp		MEADE	
Townships Rate	Decatur County		Solomon Twp		•		Meade County —	
Grasshopper Twp 2.25	Cities	Rate	·		LOGAN		Townships	Rate
Kapioma Twp 2.25	Clayton Norcatur		GRAY	00/	Logan County -		Crooked Creek Twp Logan Twp	
Lancaster Twp	T 1.	Rate	Gray County -		Cities	Rate	Odee Twp	
•	Allison Twp		Cities Copeland	Rate	Russell Springs Winona		Sand Creek Twp	
BARBER	Cook Twp		Ensign		Townships	2.23 Rate	MITCHEI	
Barber County — 2.25% Townships Rate	Finley Twp		Ingalls		Elkader Twp		Mitchell County –	
Lake City Twp 2.25			Townships	Rate	Lees Twp		Cities	– .137 <b>6</b> Rate
McAdoo Twp 2.25	Liberty Twp	2.25	Copeland Twp		Logansport Twp		Beloit	
Moore Twp 2.25			East Hess Twp		Oakley Twp		Glen Elder	
Nippawalla Twp			Foote Twp		Russell Springs Twp		Hunter	
•	Olive Twp		Montezuma Twp		Western Twp	2.23	Tipton Townships	2.25 Rate
BROWN	Roosevelt Twp	2.25	HARPE	R	MARIO	N	Asherville Twp	
Brown County — 0% Townships Rate	Summit Twp	2.25	Harper County	<b>— 0%</b>	Marion County	— 0%	Beloit Twp	
Townships Rate Hamlin Twp		)N	Cities	Rate	Cities	Rate	Bloomfield Twp	
Hiawatha Twp 2.25			Bluff City		Goessel		Blue Hill Twp	
Irving Twp 2.25	Townships	Rate	Waldron Townships	2.25 Rate	Peabody		Carr Creek Twp Center Twp	
Morrill Twp	F		Township #2		Townships Fairplay Twp	Rate 1.125	Custer Twp	
Walnut Twp 2.25			Township #3		Menno Twp		Eureka Twp	2.25
Washington Twp 2.25			Township #4		West Branch Twp		Glen Elder Twp	
CHASE	Noble Twp		TIADVE	<b>1</b> 7	•		Hayes Twp	
Chase County — .75%	Sherman Twp		HARVE		MARSHA		Logan Twp Lulu Twp	
Townships Rate	Union Twp		Harvey County Cities		Marshall County		Pittsburg Twp	
Homestead Twp 2.25	willowdale Twp		North Newton	<i>Rate</i>	Cities Axtell	Rate	Plum Creek Twp	2.25
CHEYENNE	DONIPHA	N	Townships	2.00 Rate	Blue Rapids		Round Springs Twp	
Cheyenne County —.75%	Doniphan County	<b>75%</b>	Alta Twp		Marysville		Salt Creek Twp	
Cities Rate	Cities	Rate	Emma Twp		Oketo		Solomon Rapids Twp. Turkey Creek Twp	
Bird City 2.25	Denton		Highland Twp		Summerfield		Walnut Creek Twp	
Townships Rate	Elwood Highland		Lake Twp		Vermillion		NEMAHA	
Benkelman Twp	Severance		Sedgwick Twp		Waterville		Nemaha County	
Bird City Twp	Troy		JEWEL:	L	Townships	Rate	Cities	— 070 Rate
Wano Twp 2.25	*.		Jewell County -	<b>75%</b>	Balderson Twp Bigelow Twp		Bern	
CLARK	White Cloud	2.25	Cities	Rate	Blue Rapids City Twp.	1 25	Townships	Rate
CLARK Clark County — .75%	Townships	Rate	Burr Oak		Center Twp		Adams Twp	
Cities Rate	Burr Oak Twp		Esbon		Clear Fork Twp		Berwick Twp	
Englewood 2.25	Iowa Twp	2.23	Jewell Mankato		Cleveland Twp		Capioma Twp Center Twp	
Minneola 2.25		TIT			Cottage Hill Twp		Center Twp	2.23
Townships Rate		IП	Townships	Kate			Gilman Twp	2.25
Appleton Twn 2 25			Townships Athens Twp	Rate 50	Elm Creek Twp		Gilman Twp Granada Twp	
Appleton Twp	Townships	— <b>0%</b> Rate		50	Franklin Twp	2.25	Granada Twp Harrison Twp	2.25 2.25
Englewood Twp 2.25	Townships Mulberry Twp	Rate 2.25	Athens Twp Burr Oak Twp Esbon Twp	50 2.25 2.25	Franklin Twp Guittard Twp	2.25 2.25	Granada Twp Harrison Twp Mitchell Twp	2.25 2.25 2.25
Englewood Twp	Townships Mulberry Twp Thomas Twp	Rate 2.25 2.25	Athens Twp Burr Oak Twp Esbon Twp Grant Twp	50 2.25 2.25 2.25	Franklin Twp Guittard Twp Herkimer Twp	2.25 2.25 2.25	Granada Twp	2.25 2.25 2.25 2.25
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp	Rate 2.25 2.25	Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp		Franklin Twp Guittard Twp	2.25 2.25 2.25 2.25	Granada Twp Harrison Twp Mitchell Twp Nemaha Twp Red Vermillion Twp	2.25 2.25 2.25 2.25
Englewood Twp	Townships Mulberry TwpThomas TwpTrivoli Twp	Rate 2.25 2.25	Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25	Granada Twp	2.25 2.25 2.25 2.25 2.25
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County —	Rate 2.25	Athens Twp	50 2.25 2.25 2.25 1.00 1.00	Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp Harrison Twp Mitchell Twp Nemaha Twp Red Vermillion Twp	2.25 2.25 2.25 2.25 2.25 2.25
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships	Rate 2.25 2.25 2.25 - 0% Rate	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp	Rate	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp	Rate 2.25 2.25 - 0% Rate 2.25 2.25 2.25 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25 - 2.25	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp	Rate 2.25 2.25 2.25 - <b>0%</b> Rate 2.25 2.25 - <b>2</b> .25 2.25 - <b>2</b> .25 2.25 2.25	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLOUD   Cloud County75%   CLOUD   Cloud County75%   CLOUD   Cloud County75%   Clies   Rate   CLOUD   Cloud County75%   Cloud County75%   Cate   Cloud County75%   Cate   Cloud County75%   Cloud County75%   Cate   Cloud County75%   Cloud County75%   Cate   Cloud County75%	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp	Rate 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLOUD   Cloud County — .75%   CLOUD   Cloud County — .75%   Cloud County — .75%   Cloud County — .75%   CLOUD   Cloud County — .75%   Cloud County — .75	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp	- 0% Rate	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLOUD   Cloud County	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp	- 0% Rate	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLAY   Clay County   .75%   CLOUD   Cloud County   .75%   CLOUD   Cloud County   .75%   Clies   Rate   Ra	FORD Ford County Townships Mulberry Twp Trivoli Twp FORD Ford County Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Spearville Twp Wheatland Twp Wheatland Twp GOVE	- 0% Rate	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County —	- 0% Rate	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp  MCPHERS MCPherson County Townships Bonaville Twp Delmore Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp GOVE Gove County — Cities	- 0% Rate	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp MCPHERS McPherson County Townships Bonaville Twp Empire Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County — Cities Gove	- 0% Rate 2.25 - 0% Rate 2.25 - 2.25	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
COWLEY   Company   Compa	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County — Cities Gove Grainfield	- 0% Rate 2.25 - 2.25 - 0% Rate 2.25 - 2.25	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLOUD   Cloud County	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Richland Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County — Cities Gove Grainfield Grinnell Bed	- 0% Rate 2.25 - 0% Rate 2.25 - 0% Rate 2.25 - 2.25	Athens Twp		Franklin Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLAY   Clay County   .75%   CLOUD   Cloud County   .75%   CLOUD   Cloud County   .75%   Cities   Rate   Aurora   .2.25   Clyde   .2.25   Jamestown   .2.25   Jamestown   .2.25   Jamestown   .2.25   Clyde   .2.25   Clyde   .2.25   County   .2.25   .2.25   County   .2.25	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Concord Twp Ford Twp Ford Twp Sodville Twp Spearville Twp Wheatland Twp  GOVE Gove County — Cities Gove Grainfield Grinnell	- 0% Rate	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo 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	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLOUD   Cloud County	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Richland Twp Spearville Twp Wheatland Twp  GOVE Gove County — Cities Gove Grainfield Grinnell Park Quinter Townships	- 0% Rate 2.25 - 2.25	Athens Twp		Franklin Twp  Guittard Twp  Herkimer Twp  Logan Twp  Marysville Twp  Murray Twp  Noble 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	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLAY	Townships Mulberry Twp	- 0% Rate 2.25 - 2.25 - 0% Rate 2.25 - 2.25	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Rock Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp Delmore Twp Empire Twp Groveland Twp Gysum Creek Twp Harper Twp Little Valley Twp Little Valley Twp Lone Tree Twp Lone	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLAY	Townships Mulberry Twp	- 0% Rate	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo 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 King City Twp Little Valley Twp Lone Tree Twp Maryunum Guittle Twp Lone Tree Twp Marquette Twp Marquette Twp Maryunum Mar	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
Englewood Twp	Townships Mulberry Twp	- 0% Rate	Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Walnut Twp Whitemound Twp  LABETT Labette County Cities Mound Valley LANE Lane County Townships Dighton Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo 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 McPherson Twp McPherson Twp Lone Tree Twp Marquette Twp McPherson 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	Granada Twp	
Clay County   2.25	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Spearville Twp Wheatland Twp  GOVE Gove County Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp	- 0% Rate	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo 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 King City Twp Little Valley Twp Lone Tree Twp Maryunum Guittle Twp Lone Tree Twp Marquette Twp Marquette Twp Maryunum Mar	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLAY	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Richland Twp Spearville Twp Wheatland Twp  GOVE Gove County — Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Gove Twp Grainfield Twp Granter Townships Grainfield Twp Granter Townships Granter Townships Granter Twp Grant	- 0% Rate	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo 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 Marquette Twp Marquette Twp Meridian Twp Meridian Twp Meridian Twp Maryswille Twp Meridian Twp Maryswille Twp Marquette Twp Marquette Twp Meridian Twp Meridian Twp Meridian Twp Maryswille Twp Marquette Twp Meridian Twp Meridian Twp Meridian Twp Maryswille Twp Marquette Twp Meridian Twp Meridian Twp Maryswille Twp Marquette Twp Meridian Twp Meridian Twp Maryswille Twp Marquette Twp Meridian Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
Englewood Twp	Townships Mulberry Twp Thomas Twp Trivoli Twp FORD Ford County — Townships Bloom Twp Bloom Twp Ford Twp Ford Twp Ford Twp Ford Twp Sodville Twp Sodville Twp Wheatland Twp  GOVE Gove County — Cities Gove Grainfield Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Graham County	- 0% Rate 2.25 - 0% Rate 2.25 - 0% Rate 2.25 - 2.25	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp Delmore Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Little Valley Twp Lone Tree Twp McPherson Twp McPherson Twp McPherson Twp Marquette Twp McPherson Twp Lone Tree Twp McPherson Twp Meridian Twp Mound Twp New Gottland Twp Smoky Hill Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	
CLAY	Townships Mulberry Twp Thomas Twp Trivoli Twp  FORD Ford County — Townships Bloom Twp Bucklin Twp Concord Twp Ford Twp Richland Twp Sodville Twp Sodville Twp Wheatland Twp  GOVE Gove County — Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Granam County	0% Rate 2.25 0% Rate 2.25 0% Rate 2.25	Athens Twp		Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Richland Twp St. Bridget Twp Walnut Twp Waterville Twp Waterville Twp Waterville Twp Waterville Twp Wapp Empire Twp Empire Twp Groveland Twp Gypsum Creek Twp Harper Twp Little Valley Twp Little Valley Twp Lone Tree Twp Marquette Twp Marquette Twp Marquette Twp Meridian Twp Mound Twp Mound Twp Mound Twp Mound Twp Mound Twp New Gottland Twp South Sharps Creek Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Granada Twp	

NORTON	Kirwin		Miami Twp	2.25	Townships	Rate	Caldwell Twp	
	Logan	2.25	Plevna Twp	2.25	Big Creek Twp	2.00	Chikaskia Twp	
Norton County — .75%	Phillipsburg	2.25	Roscoe Twp		Fairfield Twp		Downs Twp	
Cities Rate	Prairie View	2.25	Troy Twp	2.25	Fairview Twp		Falls Twp	
Lenora	Townships	Rate	Walnut Twp				Greene Twp	
Townships Rate	Arcade Twp		1 ^		Lincoln Twp			
Highland Twp	Crystal Twp		REPUE	BLIC	Luray Twp		Guelph Twp	
OSAGE	Freedom Twp		Republic Cour	ntv — .75%	Waldo Twp	2.25	Harmon Twp	
			Cities	Rate	Winterset Twp	2.25	Jackson Twp	
Osage County — 0%	Kirwin Twp				l î		London Twp	2.
Townships Rate	Mound Twp		Agenda		SMITI	H	Morris Twp	2.
Agency Twp 2.25	Plainview Twp		Cuba				Oxford Twp	
Lincoln Twp 2.25	Plum Twp		Munden		Smith County		Ryan Twp	
Scranton Twp 2.25	Prairie View Twp	2.25	Narka	2.25	Cities	Rate	South Haven Twp	
*	Sumner Twp	2.25	Scandia	2.25	Athol		South Haven Twp	2.
OSBORNE	PRATT		Townships	Rate	Cedar	2.25	THOMA	S
Osborne County — .75%		00/	Liberty Twp	1.00	Gaylord	2.25	Thomas County -	
Cities Rate	Pratt County -				Kensington	2.25		
Alton 2.25	Townships	Rate	RIC	E	Lebanon		Cities	Re
Downs	Banner Twp	2.25	Rice Count	v — 0%	Smith Center		Gem	2.
	Center Twp	2.00	Townships	Rate			TT/A D A TINIC	100
Natoma 2.25	Elm Twp				Townships	Rate	WABAUNS	EE
Portis 2.25	Gove Twp		Bell Twp		Banner Twp		Wabaunsee Count	tv — 0%
Townships Rate	McClellan Twp		Eureka Twp		Beaver Twp	2.25	Townships	R
Bethany Twp 2.25			Lincoln Twp		Blaine Twp		Farmer Twp	
Bloom Twp 2.25	McPherson Twp		Rockville Twp	2.25	Cedar Twp			
Corinth Twp 2.25	Ninnescah Twp		Sterling Twp				Maple Hill Twp	2
	Paxon Twp		Union Twp		Center Twp		3374 T T A C	ישור
Covert Twp	Richland Twp	2.25			Cora Twp		WALLAC	
Delhi Twp 2.25	Saratoga Twp	2.00	Valley Twp	2.23	Crystal Plains Twp	2.25	Wallace County -	<b>— .75%</b>
Grant Twp 2.25	South Valley Twp		RILI	č <b>V</b>	Dor Twp		Townships	R
Hancock Twp 2.25	1				Garfield Twp		Weskan Twp	
Hawkeye Twp 2.25	RAWLIN	S	Riley Count				weskan rwp	2
ndependence Twp 2.25	Rawlins County		Cities	Rate	German Twp		WASHING	ΓΩN
Tackson Twp	Cities County	—.13 / <b>0</b> Rate	Leonardville	2.25	Harlan Twp			
Kill Creek Twp 2.25			Townships	Rate	Houston Twp	2.25	Washington Count	
	Atwood		Ashland Twp	2.25	Lane Twp	2.25	Cities	R
Lawrence Twp 2.25	Herndon		Bala Twp		Lincoln Twp		Haddam	2
Liberty Twp 2.25	McDonald	2.25	Center Twp		Logan Twp		Hanover	2
Mt. Ayr Twp 2.25	Townships	Rate					Linn	2.
Natoma Twp 2.25	Achilles Twp	2.25	Fancy Creek Twp .		Martin Twp		Palmer	
Penn Twp 2.25	Center Twp	1.00	Madison Twp		Oak Twp			
Ross Twp 2.25	Driftwood Twp		May Day Twp	2.25	Pawnee Twp	2.25	Washington	
Round Twp 2.25	Herl Twp		Ogden Twp	2.25	Pleasant Twp	2.25	Townships	R
			Swede Creek Twp	2.25	Swan Twp		Brantford Twp	2
Sumner Twp 2.25	Ludell Twp		Wildcat Twp		*		Charleston Twp	2
Γilden Twp 2.25	Rocewood Twp		1 ^		Valley Twp		Coleman Twp	2
Valley Twp 2.25	Union Twp	2.25	RUS	Н	Webster Twp		Farmington Twp	
Victor Twp 2.25	RENO		Rush Count	tv 0%	White Rock Twp	1.00	Grant Twp	
Winfield Twp 2.25			Cities	Rate	GE . EE 6	<b>D</b> D		
•	Reno County -	-0%			STAFFO	KD	Greenleaf Twp	
PAWNEE	Cities	Rate	Alexander		Stafford Count	v — 0%	Haddam Twp	
Pawnee County — 0%	Partridge	2.25	La Crosse		Cities	Rate	Hanover Twp	
Townships Rate	Pretty Prairie		Rush Center	2.25			Highland Twp	2
- · · · · · · · · · · · · · · · · · · ·	Sylvia		Townships	Rate	Hudson		Independence Twp	
Conkling Twp 2.25	Willowbrook		Alexander-Belle Pr		Townships	Rate	Kimeo Twp	
Grant Twp 1.25					Albano Twp	2.25	Lincoln Twp	
ogan Twp 2.25	Townships	Rate	Big Timber Twp		Richland Twp			
Sawmill Twp 2.25	Albion Twp		Center Twp		Telemana 1 wp	2.23	Linn Twp	
Walnut Twp 2.25	Arlington Twp		La Crosse-Brookda	le Twp 2.25	SUMNI	₹ <b>R</b>	Little Blue Twp	
DITTI I IDC	Bell Twp	2.25	RUSSI	TT T			Logan Twp	2
PHILLIPS	Castleton Twp	2.25	KUSSI	LLL	Sumner County	y — 0%	Mill Creek Twp	2
Phillips County — .75%	Enterprise Twp	2.25	Russell Cour	nty — 0%	Townships	Rate	Sheridan Twp	2
Cities Rate	Hayes Twp		Cities	Rate	Avon Twp	2.25	Sherman Twp	
Agra 2.25	Little River Twp		Lucas		Belle Plaine Twp		Strawberry Twp	
frade 2.23	Medioid Twp	2.23	i wardo	2.23	ышт тмр	2.23	Union Twp	2
Glade 2.25	Medford Twp		Waldo		Bluff Twp	2.25	Union Twp	2
					DDRESSES			- ·
23 N 5th 311 E 9tl			Lane County Cle 144 S Lane PO Box 788	607	Nemaha	Phillips County 301 State St. Phillipsburg KS	PO Box 113	-

Atchison County Clerk
423 N 5th
A + -1: IZC CC002 10C

Atchison KS 66002-1861 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., Ste. 102 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

PO Box 487 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

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

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

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Lincoln County Clerk 216 E Lincoln Lincoln KS 67455

Logan County Clerk 710 W 2nd Oakley KS 67748

Marion County Clerk 200 S Third St., Ste 104 Marion KS 66861

Marshall County Clerk 1201 Broadway Box 391

Marysville KS 66508 McPherson County Clerk PO Box 425 McPherson KS 67460

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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

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