

BACKGROUND MATERIAL
RELATING TO THE
AD VALOREM TAXES ON
OIL AND GAS PRODUCTION

prepared by

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Kansas Geological Survey
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Ad Valorem Taxes on
Oil and Gas Production

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Kansas Geological Survey
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**BACKGROUND MATERIAL RELATING TO THE
AD VALOREM TAX ON OIL AND GAS PRODUCTION**

SUMMARY

This packet has been compiled to provide an overview of the circumstances which exist in the State of Kansas regarding the collection of personal property taxes by counties on oil and gas producing properties.

Recent sharp declines in the market price of crude oil, particularly in the spring of 1986, have resulted in a significant loss in the tax base of some of the major oil producing counties. As a consequence, some counties have had significant increases in mill levies. This has occurred in addition to a general trend of increasing tax rates in almost all counties in the state. One serious consequence of these trends for producers of crude oil and natural gas has been an increase in the percentage of the gross value of production paid as property taxes at a time when profit margins are sharply decreasing.

Fluctuations in crude oil and natural gas prices in recent years have illustrated problems associated with a lag between the time period in which valuation of a producing property is determined and the time when the taxes are actually paid. In times of increasing prices, increasing cash flow facilitates payment of taxes, while in times of falling prices the valuations are based on higher rates of production which may no longer be economical.

Section 1: Property Valuation, presents graphs relating the value of oil and gas properties in the state to:

1. the total value of all tangible properties (including oil and gas),
2. the value of all tangible properties (excluding oil and gas),
3. rural personal property (the class of property in which oil and gas properties fall), and
4. rural personal property other than oil and gas.

Section 2: Rural Mill Levies, presents a series of maps illustrating the trend toward higher property tax rates. The maps are accompanied by a table of average county mill levies on rural tangible properties.

Section 3: Tax Collections, has two maps which illustrate the shift in the proportion of property taxes in each county which come from oil and gas properties. 1983 was the year with the highest percentage of property tax revenue for the entire state to come from oil and gas properties.

A table is presented in this section which expresses the county property tax on oil and gas production properties as a percent of the gross value of production in those counties. From 1984 (4% oil, 6.7% gas) to 1986 (6% oil, 8.1% gas) there were significant increases relating to both oil and gas. A 1959 study is referenced which determined that the property taxes for tax year 1958 were 2.87% of the gross value of production.

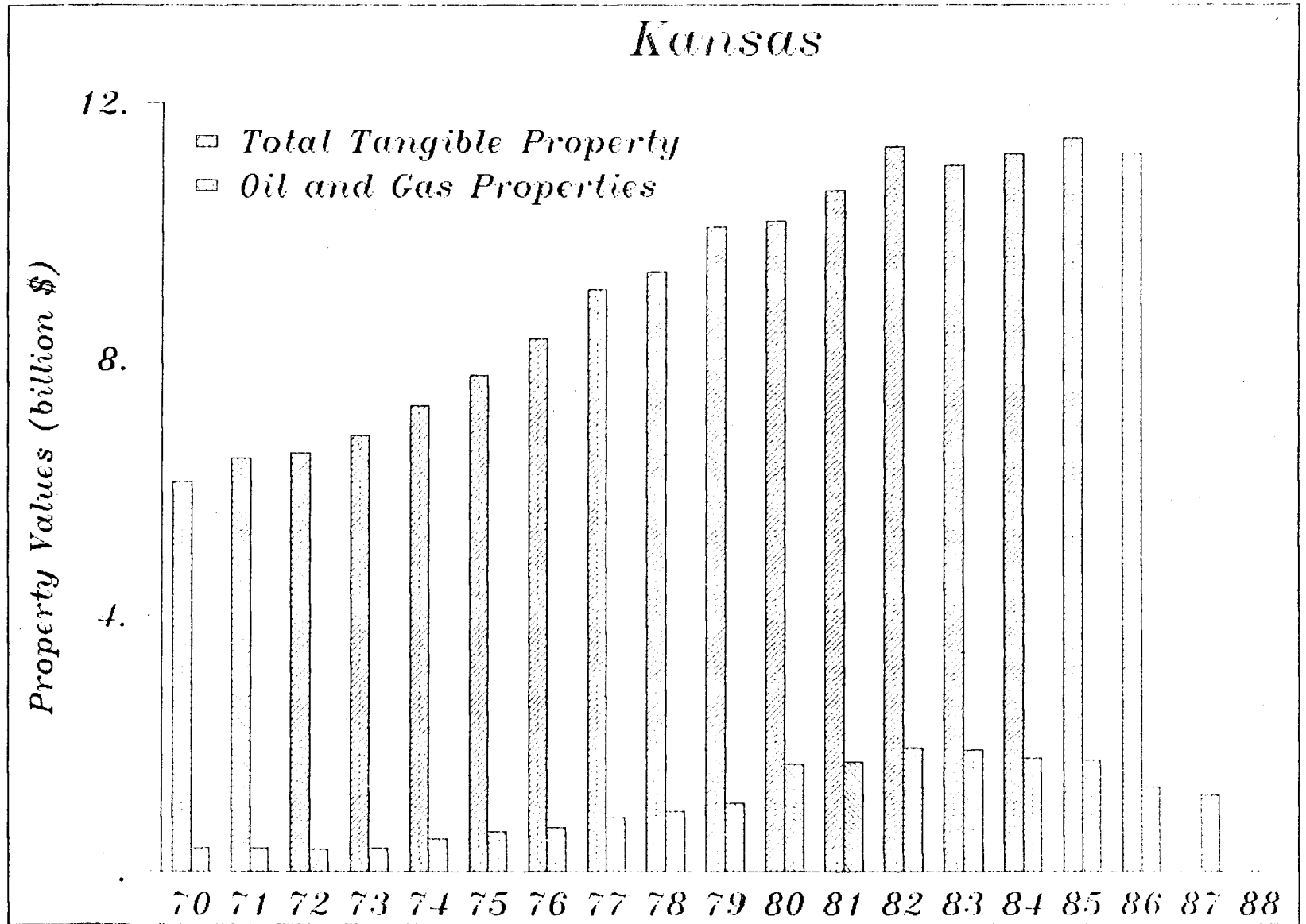
The graph at the end of this section illustrates total property taxes and severance taxes paid in association with oil and gas production from 1970 through 1987.

Section 4: Market Conditions, shows the trends in oil and gas prices, the level of drilling activity (rig count), and the classification of completed wells from 1970 to 1986.

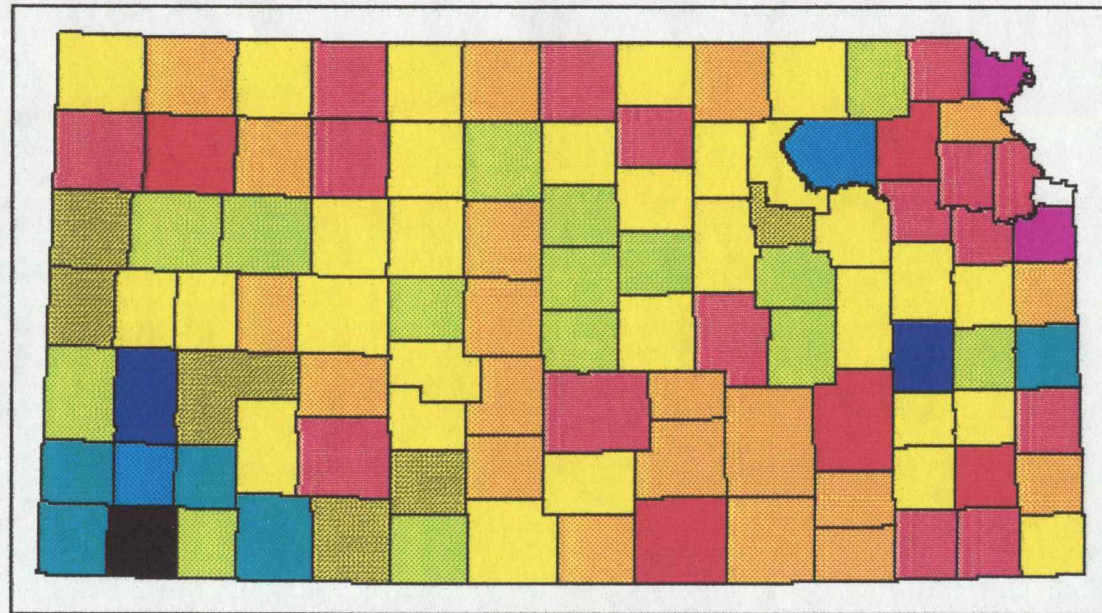
Section 5: Production, contains a map of oil and gas fields in Kansas. Also included are graphs of annual production of crude oil for the state and the top ten crude oil producing counties, and graphs of natural gas production for the state and the top eleven natural gas producing counties. A state map with county names is included at the end of the packet for reference.

Maps in this packet relating to tax information and oil and gas fields were produced by GIMMAP, the automated cartography system of the Kansas Geological Survey.

Section 1: Property Valuation

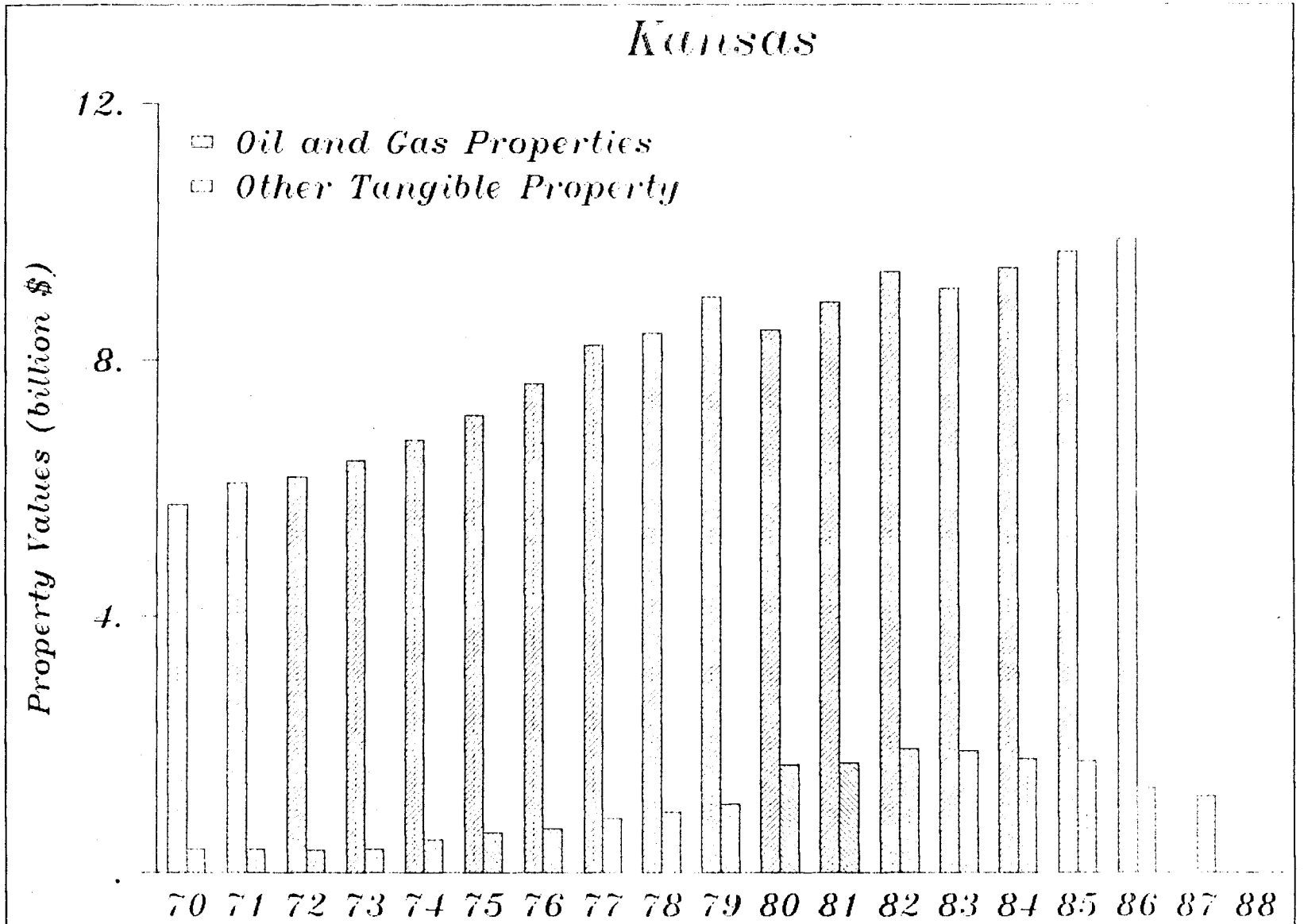


AVERAGE TAX RATE ON RURAL TANGIBLE PROPERTY -- 1987

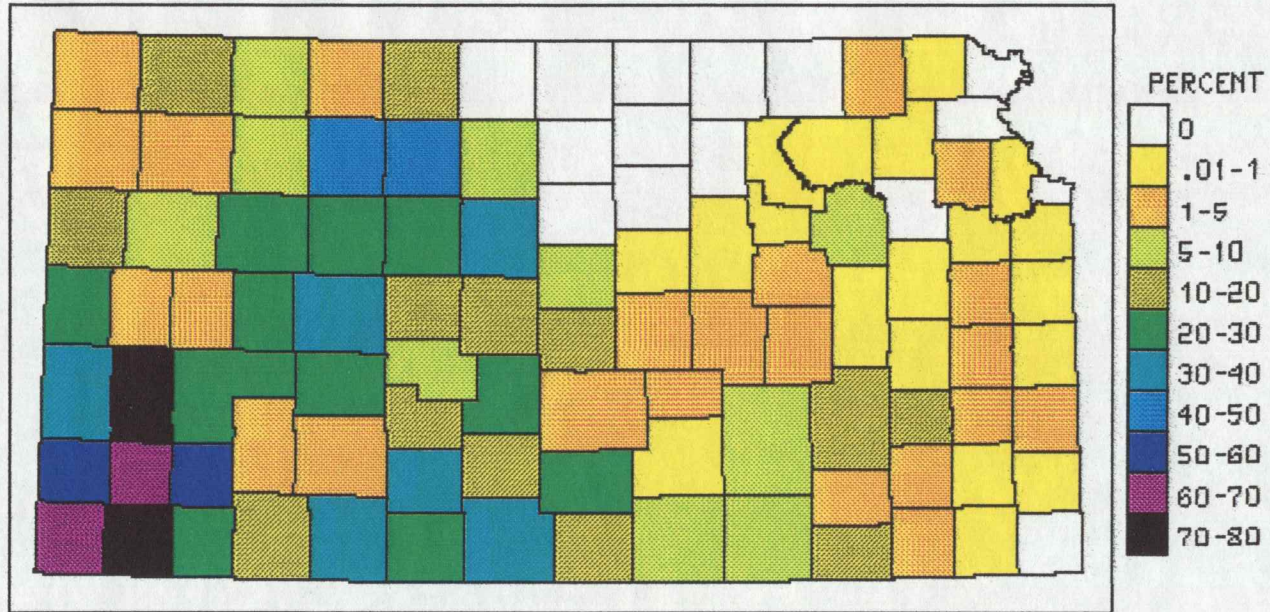


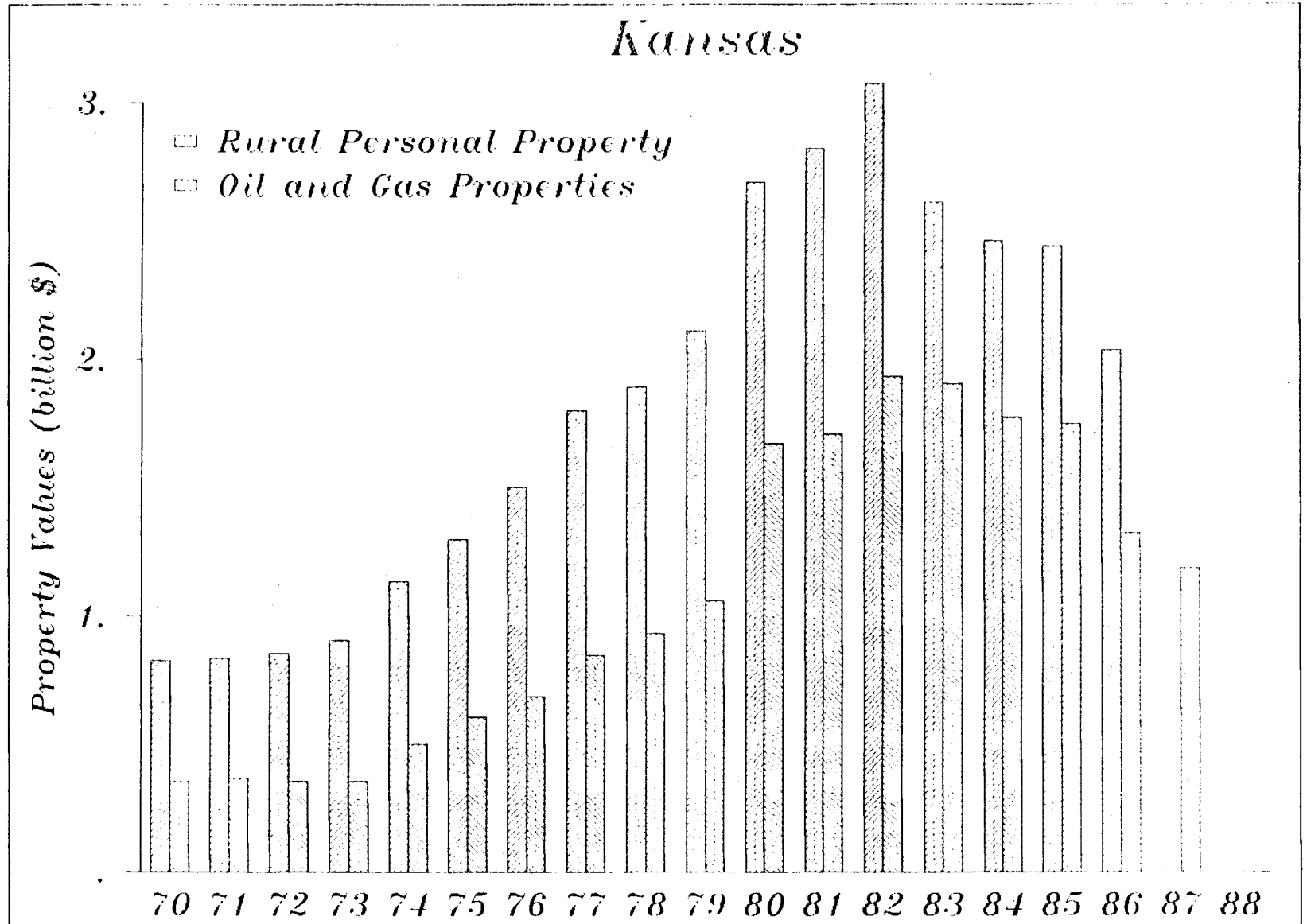
4 6 8 10 12 14 16

TAX RATE (%)

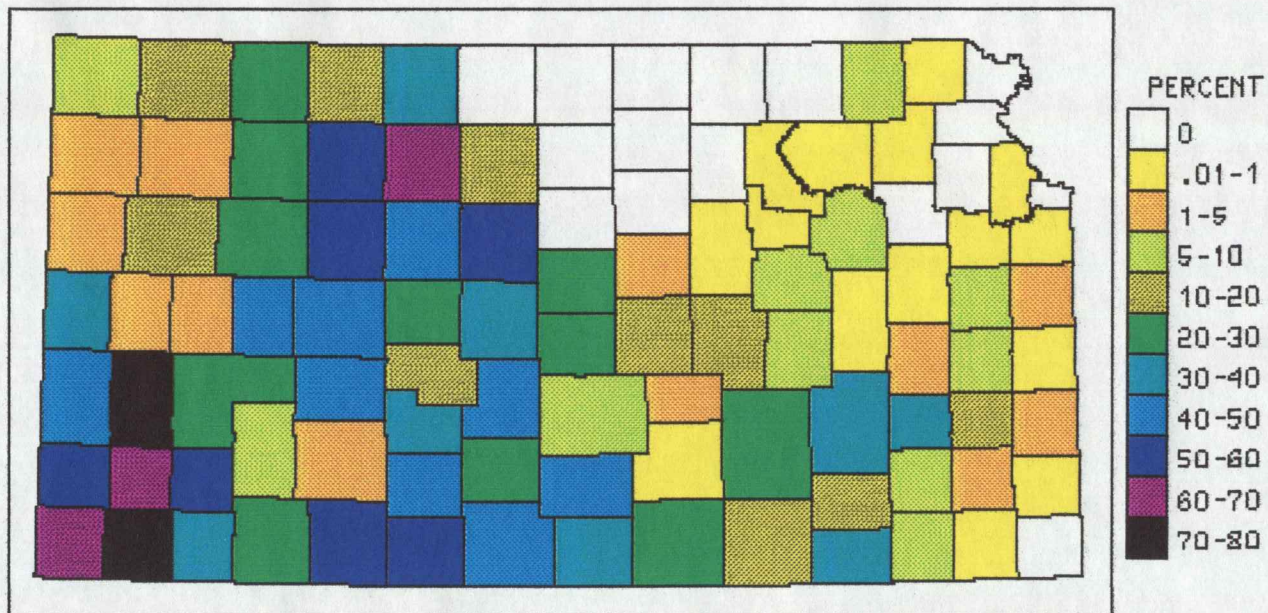


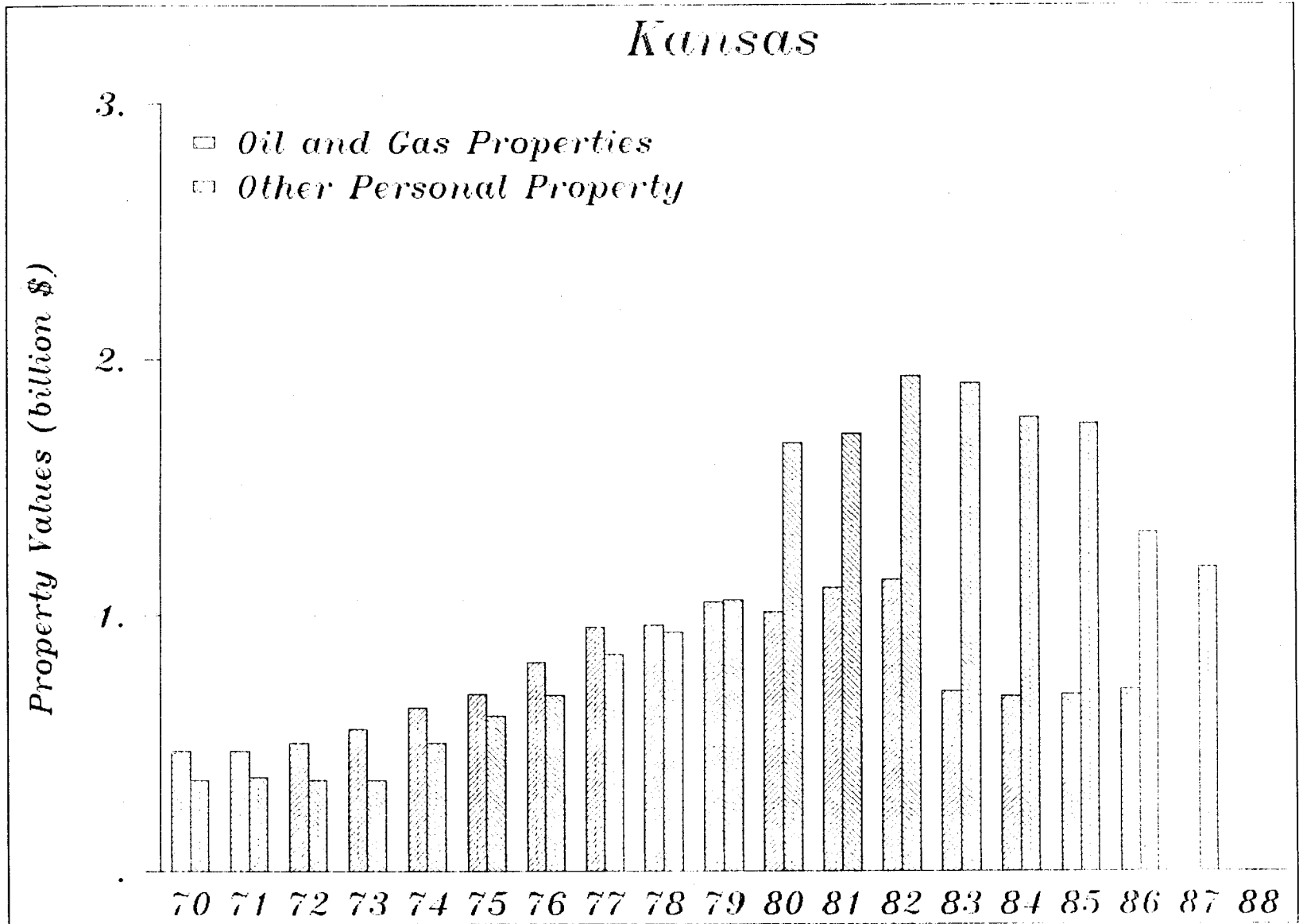
OIL & GAS TAX AS A % OF TOTAL PROPERTY TAX -- 1987





OIL & GAS TAX AS A % OF TOTAL PROPERTY TAX -- 1983





Section 2: Rural Mill Levies

AVERAGE RURAL PROPERTY TAX RATE PER \$1000 ASSESSED VALUATION

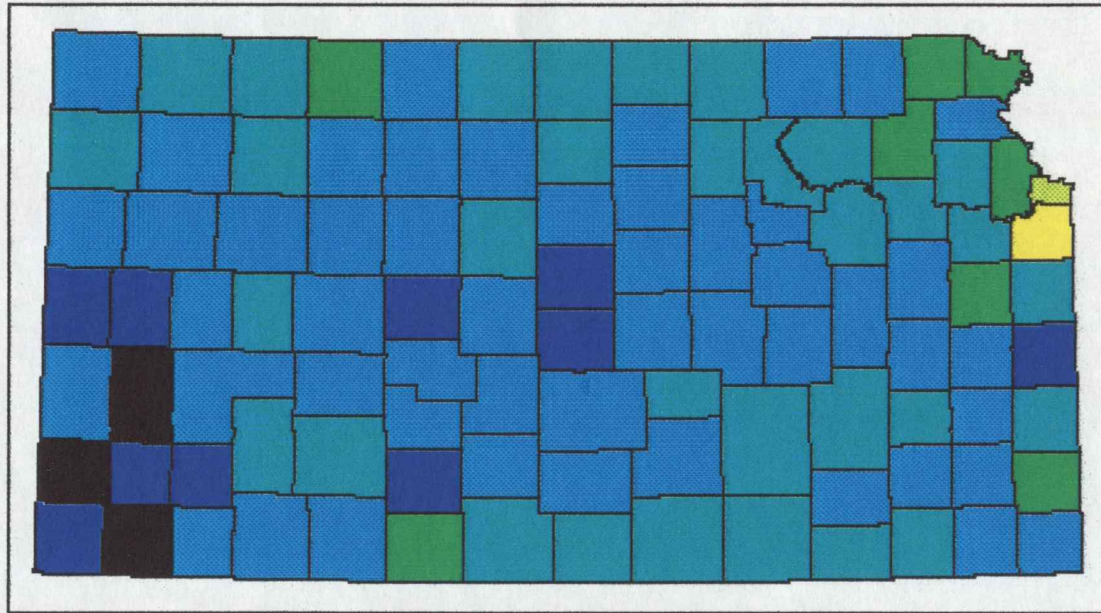
	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
STATE	63.30	57.30	64.50	66.80	68.00	70.60	70.30	68.90	68.90	73.10	72.20	78.30	80.29	85.05	88.49
ALLEN	69.00	56.20	65.80	67.80	69.80	76.40	71.80	73.40	77.10	86.70	83.70	89.30	84.27	91.94	91.78
ANDERSON	61.70	53.10	61.20	61.80	63.90	72.30	70.10	68.80	72.30	75.70	75.00	85.80	84.21	98.25	96.75
ATCHISON	76.40	56.90	75.50	74.80	80.80	94.00	88.40	81.20	85.30	90.50	95.40	103.50	105.44	109.65	114.55
BARBER	59.80	63.50	73.90	74.70	76.00	71.80	71.60	71.20	66.80	74.00	69.30	79.40	73.83	87.12	100.66
BARTON	55.30	56.90	54.80	55.60	58.80	64.70	68.40	67.40	65.00	67.40	59.60	72.00	75.92	87.15	98.76
BOURBON	69.60	62.50	73.10	78.20	81.10	85.40	84.10	84.40	92.30	101.90	111.30	110.20	111.07	113.80	122.38
BROWN	75.20	71.40	83.10	84.90	85.90	92.80	89.20	90.60	100.50	99.90	103.40	117.00	117.02	123.91	126.56
BUTLER	74.40	62.40	68.90	69.70	71.10	76.40	78.20	75.00	74.30	77.60	79.30	92.50	86.16	96.03	107.01
CHASE	53.40	59.90	63.60	61.80	68.60	72.20	75.30	75.50	87.10	96.10	94.70	101.10	84.80	82.91	94.74
CHAUTAUQUA	66.10	62.20	69.90	70.60	72.40	76.10	75.50	75.56	72.60	78.60	76.80	86.90	87.11	92.70	97.97
CHEROKEE	70.50	55.80	64.10	66.90	70.00	70.70	65.30	68.90	77.60	86.50	90.90	94.90	89.37	106.48	110.59
CHEYENNE	59.40	57.40	63.80	63.10	65.00	68.30	69.80	67.50	68.90	70.90	80.60	96.10	92.84	103.41	104.61
CLARK	40.00	52.60	54.40	57.80	63.50	64.20	66.40	66.40	54.40	57.30	57.30	56.30	64.40	73.43	77.04
CLAY	62.60	63.10	74.90	76.60	77.50	84.50	86.10	86.80	93.60	96.10	98.30	107.70	101.34	111.01	108.42
CLOUD	65.00	59.00	71.70	73.80	76.30	82.10	81.20	81.00	92.60	99.10	103.60	121.40	116.64	121.66	119.28
COFFEY	64.80	56.90	66.50	66.60	62.60	68.20	55.50	41.30	43.40	47.20	40.00	41.00	40.07	38.92	39.03
COMANCHE	59.00	71.30	74.20	71.30	75.30	77.20	73.40	67.30	64.60	62.30	61.90	63.30	67.55	85.09	91.04
COWLEY	72.20	64.80	73.60	70.60	72.60	76.30	76.50	76.00	81.50	86.20	88.90	97.40	98.63	109.41	114.72
CRAWFORD	78.80	70.80	70.00	78.70	88.40	97.30	94.50	96.00	91.80	93.80	97.50	102.10	103.25	108.91	110.82
DECATUR	65.40	61.80	69.30	77.60	78.00	80.50	78.30	78.80	75.10	76.00	71.60	83.90	80.35	88.13	95.64
DICKINSON	67.20	56.70	71.30	77.30	79.40	84.30	83.40	82.60	85.60	92.00	89.50	97.70	93.33	105.59	101.84
DONIPHAN	88.10	76.10	87.30	91.50	94.30	112.20	115.50	117.10	114.40	121.50	121.90	138.90	139.35	152.89	140.41
DOUGLAS	73.70	63.90	72.00	76.10	77.70	80.40	82.60	83.20	89.30	94.50	92.30	100.10	103.20	111.73	120.27
EDWARDS	49.00	53.10	61.50	61.20	67.30	64.70	66.40	60.30	56.00	61.10	56.30	66.50	75.22	78.00	87.04
ELK	59.50	55.90	66.30	65.70	66.40	84.30	81.20	76.20	83.00	86.00	94.80	104.90	98.36	104.55	103.03
ELLIS	56.20	52.00	58.10	57.70	61.20	59.80	64.90	62.60	58.30	60.00	59.10	66.90	71.21	83.72	90.86
ELLSWORTH	44.70	46.80	49.30	53.80	55.90	57.10	57.40	54.50	54.90	59.00	60.60	67.40	68.00	77.87	86.21
FINNEY	53.70	51.00	58.20	59.00	61.40	66.40	64.50	66.80	67.50	72.00	65.80	70.60	68.93	78.54	87.24
FORD	64.80	61.10	74.70	68.10	73.60	79.70	80.40	85.00	92.60	99.20	101.10	114.50	113.43	123.16	120.87
FRANKLIN	80.10	72.70	78.30	82.90	84.90	87.50	89.90	88.30	92.50	92.70	91.70	98.00	90.98	98.59	103.49
GEARY	64.50	56.50	59.50	68.90	68.80	72.00	68.40	65.80	68.40	69.80	65.20	71.40	71.67	81.57	82.48
GOVE	59.60	52.20	68.60	65.60	67.30	75.10	74.70	73.90	71.70	79.10	78.70	90.40	91.41	88.31	88.89
GRAHAM	63.00	59.90	56.00	59.10	62.60	73.10	69.90	73.80	62.50	73.10	76.70	85.30	85.87	96.71	111.77
GRANT	37.30	40.40	41.20	43.80	38.90	41.00	40.00	38.00	35.10	39.70	41.90	41.40	51.59	54.86	52.33
GRAY	58.20	60.10	65.10	66.10	69.00	70.50	73.70	73.50	79.10	77.40	81.20	96.60	99.57	110.69	106.69

	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
GREELEY	42.80	49.80	54.30	54.40	58.60	55.90	56.40	55.90	55.30	52.70	53.70	58.10	50.47	53.01	73.31
GREENWOOD	63.40	63.40	80.20	78.60	79.30	83.50	77.70	81.90	81.00	82.70	95.50	113.40	109.81	121.50	128.60
HAMILTON	59.90	54.70	59.50	70.30	61.90	66.90	66.40	69.00	63.80	62.20	68.10	72.00	77.28	81.36	100.72
HARPER	57.10	65.40	69.00	65.30	66.10	68.50	74.30	75.50	76.40	78.30	83.80	85.70	83.02	86.51	105.53
HARVEY	78.00	63.40	70.90	78.00	78.00	82.70	82.20	81.20	81.00	85.20	84.50	92.20	92.75	104.79	108.46
HASKELL	36.50	45.90	45.30	51.10	51.80	54.10	54.60	47.90	45.80	53.00	52.30	52.40	57.14	59.71	58.46
HODGEMAN	52.50	57.20	60.00	62.20	67.40	70.00	74.60	78.20	79.30	80.60	76.50	85.70	101.43	107.04	120.64
JACKSON	97.40	72.40	98.40	93.70	101.80	107.50	99.40	96.50	105.80	104.00	111.50	115.40	127.37	126.40	128.45
JEFFERSON	88.50	68.30	95.80	97.30	96.60	97.90	89.80	91.20	94.70	100.10	104.20	111.80	110.42	119.03	117.11
JEWELL	70.90	65.10	78.30	82.10	87.60	92.90	89.70	90.50	84.90	90.40	104.00	127.00	128.97	137.98	127.82
JOHNSON	103.20	102.00	110.30	91.10	89.40	95.90	93.30	91.50	94.20	108.50	108.90	116.80	120.30	126.00	135.15
KEARNY	36.70	37.90	39.90	43.70	42.70	38.00	41.70	38.00	31.80	37.60	40.00	37.90	47.10	47.68	42.87
KINGMAN	51.40	54.00	59.80	59.30	57.60	56.20	57.60	59.20	54.40	65.30	64.40	67.90	65.77	79.05	87.44
KIOWA	40.50	47.50	48.80	54.30	57.80	60.20	59.60	59.90	55.50	51.80	51.60	55.80	58.04	65.97	72.24
LABETTE	71.00	59.50	68.70	89.00	86.70	93.70	89.20	88.90	97.00	101.60	108.80	109.30	110.35	111.42	113.55
LANE	62.70	65.60	65.40	74.50	70.60	77.90	82.10	75.20	76.30	76.80	79.20	77.80	79.01	83.50	90.91
LEAVENWORTH	97.70	72.60	86.00	95.20	94.90	101.30	103.50	100.90	109.70	113.70	113.90	112.00	114.74	117.04	123.47
LINCOLN	50.10	54.20	61.20	67.90	69.80	72.80	72.30	75.80	84.10	85.70	84.40	95.10	97.41	105.41	99.13
LINN	59.40	45.90	45.80	44.20	42.90	43.30	43.40	45.60	50.70	50.50	52.70	57.30	56.11	61.07	63.26
LOGAN	52.30	54.50	57.70	62.80	64.60	69.80	69.90	69.90	71.20	73.80	70.40	76.40	78.22	83.63	91.23
LYON	62.10	54.00	66.10	68.20	68.20	72.00	72.90	76.70	77.80	83.80	81.70	89.00	89.12	96.22	98.60
MCPHERSON	60.70	52.50	62.60	70.60	71.90	79.80	77.70	79.30	75.80	79.80	78.00	79.90	88.12	93.42	96.83
MARION	61.40	54.40	66.60	74.50	76.20	83.40	85.40	82.70	81.30	89.90	86.80	90.70	93.08	99.50	99.42
MARSHALL	64.70	56.50	68.90	70.80	75.40	81.80	83.10	79.90	94.20	100.50	96.30	117.00	112.01	121.36	122.75
MEADE	49.70	52.60	59.40	58.80	61.10	63.20	57.30	56.70	58.20	62.90	57.30	55.60	59.16	58.95	62.59
MIAMI	73.00	60.40	69.80	82.40	84.70	87.00	87.90	82.20	90.10	89.80	89.10	94.30	94.11	101.36	108.49
MITCHELL	59.20	66.30	85.80	80.50	83.90	84.10	85.30	84.70	91.20	102.80	100.00	109.70	106.73	114.95	102.87
MONTGOMERY	81.90	64.50	74.70	78.50	80.40	84.40	80.10	81.90	88.00	95.70	97.20	107.80	107.20	112.28	115.40
MORRIS	68.20	59.10	69.90	74.60	77.80	84.30	83.60	78.50	80.50	83.40	78.00	83.80	79.21	92.79	92.54
MORTON	35.90	41.00	40.20	42.60	45.60	46.00	45.20	42.10	42.50	40.90	37.30	39.80	46.32	55.42	57.12
NEMAHA	77.60	58.00	70.50	73.70	73.20	76.50	75.80	72.40	82.20	88.60	89.20	99.90	98.65	104.18	95.10
NEOSHO	67.60	59.90	72.70	76.20	85.90	91.90	86.00	86.00	94.50	93.10	103.00	104.30	118.38	117.60	117.57
NESS	53.30	54.70	58.30	53.90	59.60	63.40	64.30	67.60	65.70	65.40	63.70	72.60	88.46	88.86	94.84
NORTON	77.40	72.70	77.90	83.60	85.50	90.00	86.80	83.20	81.30	90.40	89.50	110.60	102.87	112.47	114.22
OSAGE	67.00	55.60	70.90	72.20	73.70	80.60	74.80	73.50	80.90	85.00	88.00	99.50	99.81	104.77	100.48
OSBORNE	57.80	56.60	65.30	63.20	62.50	73.50	72.80	72.90	73.10	77.50	70.10	79.30	80.05	88.80	94.27
OTTAWA	52.80	51.10	58.00	70.30	72.20	73.50	78.30	71.20	78.30	86.00	87.90	91.80	90.11	105.69	103.77
PAWNEE	49.50	54.90	59.30	62.80	63.80	62.80	67.10	64.40	65.40	71.20	71.90	77.00	81.62	88.82	94.29

	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
PHILLIPS	63.80	55.30	64.70	67.60	65.90	70.50	70.90	66.20	60.10	75.70	75.50	85.70	95.50	94.42	96.65
POTTAWATOMIE	72.80	68.20	81.60	81.20	75.00	62.80	55.30	48.60	50.40	54.10	49.30	51.60	50.74	53.37	54.62
PRATT	55.40	58.50	68.20	68.90	73.20	72.40	74.80	72.70	68.50	79.50	79.30	84.50	80.63	90.73	91.15
RAWLINS	65.90	60.20	71.00	72.30	75.80	79.70	76.90	80.40	74.60	90.40	94.70	108.70	103.75	107.23	108.85
RENO	68.00	56.50	67.30	73.10	75.60	77.00	79.00	77.80	82.50	89.20	90.30	106.60	103.78	118.58	120.11
REPUBLIC	64.70	62.80	70.50	80.20	80.50	89.20	92.20	89.90	89.80	96.20	92.10	108.00	104.09	120.82	113.12
RICE	52.90	49.90	53.70	55.30	58.60	62.60	60.90	63.90	62.70	67.60	65.00	73.30	75.95	86.32	90.51
RILEY	69.30	65.50	73.50	75.40	76.30	76.20	74.50	75.10	74.00	83.80	82.20	90.70	94.53	98.27	104.70
ROOKS	57.60	54.00	51.80	50.80	52.70	54.60	53.80	51.10	47.70	53.30	52.30	55.40	57.03	68.62	88.40
RUSH	49.90	49.40	53.40	62.60	64.50	73.50	72.80	74.40	73.00	82.30	88.90	90.30	83.71	91.28	91.95
RUSSELL	67.20	64.20	65.40	59.30	63.50	69.40	71.20	67.00	76.30	75.10	71.20	76.60	87.90	79.85	105.01
SALINE	67.70	57.00	62.60	64.50	75.30	81.00	79.90	74.00	77.90	83.60	78.80	83.00	86.67	91.25	91.24
SCOTT	48.80	52.80	61.60	59.50	65.50	69.40	70.90	74.70	75.00	80.40	71.50	88.80	76.13	97.81	92.90
SEDGWICK	85.50	58.20	69.10	71.40	71.80	72.10	74.00	70.90	76.50	75.00	76.20	88.30	109.59	102.12	102.98
SEWARD	56.60	59.20	63.00	64.00	66.60	62.40	67.90	63.80	66.30	68.20	75.40	79.60	77.78	79.71	87.70
SHAWNEE	85.40	63.10	72.10	77.40	76.20	82.20	84.70	86.60	96.10	103.70	103.00	108.60	113.17	115.81	116.47
SHERIDAN	76.80	63.80	73.70	74.30	79.00	84.60	90.30	88.30	92.60	92.10	95.20	114.00	115.85	115.53	112.15
SHERMAN	70.60	62.50	66.70	63.30	68.40	79.00	83.90	88.60	79.30	96.70	95.80	111.20	106.38	114.91	122.88
SMITH	71.00	68.50	74.40	80.70	81.90	85.70	88.20	87.00	88.40	90.10	95.50	111.20	107.72	121.66	115.36
STAFFORD	51.70	56.00	59.60	52.80	62.10	60.80	64.90	62.40	58.90	62.00	59.80	69.30	78.71	83.09	97.17
STANTON	39.20	39.40	46.90	52.30	54.30	49.90	51.40	53.30	49.10	48.50	52.70	61.80	65.20	73.74	70.77
STEVENS	29.20	35.10	37.70	33.90	37.70	35.70	35.70	35.40	32.30	29.10	29.80	31.10	33.86	38.32	39.59
SUMNER	81.20	66.00	76.90	81.60	81.70	87.00	84.70	87.60	87.90	97.00	100.50	117.20	119.18	123.26	131.39
THOMAS	58.10	55.80	66.40	69.20	67.60	76.50	77.30	79.60	85.40	96.80	92.40	116.90	115.59	119.57	120.96
TREGO	60.50	58.40	64.00	65.00	70.40	68.10	69.50	70.50	66.60	65.10	63.70	63.10	57.54	80.41	89.51
WABAUNSEE	69.40	65.20	74.70	85.30	79.00	85.70	77.20	80.70	89.40	98.60	94.10	99.50	98.52	101.18	109.67
WALLACE	54.80	55.10	54.10	60.60	59.10	65.70	68.00	69.90	67.90	75.70	74.30	91.40	100.11	116.29	106.14
WASHINGTON	60.40	60.90	67.20	70.30	71.00	72.90	78.10	77.20	83.30	83.90	81.80	92.30	92.30	104.07	108.59
WICHITA	45.90	45.20	53.80	58.80	60.60	61.70	63.90	67.10	64.70	65.60	69.10	90.90	93.61	93.06	96.55
WILSON	63.60	52.00	67.40	70.20	73.70	73.90	70.20	65.80	73.80	82.90	82.00	86.80	95.72	96.95	101.44
WOODSON	70.30	60.60	74.30	71.60	74.30	75.70	70.90	72.60	73.30	79.00	77.40	86.30	86.27	91.13	94.81
WYANDOTTE	127.30	98.50	70.50	84.10	110.40	118.90	117.50	115.20	109.90	131.40	139.80	122.70	125.25	138.20	124.62

Source: Kansas Department of Revenue, Division of Property Valuation, Statistical Report of Property Assessment and Taxation

AVERAGE TAX RATE ON RURAL TANGIBLE PROPERTY -- 1973



4 6 8 10 12 14 16
TAX RATE (%)

Section 3: Tax Collections

County property taxes for oil or gas production properties (royalty and working interests) expressed as a percent of the corresponding gross value of production in the county.

COUNTY	CODE	1986		CODE	1984	
		OIL %	GAS %		OIL %	GAS %
Allen	1	2.9	.0	1	1.1	.0
Anderson	2	2.0	.0	2	2.0	.0
Atchison	3	.0	37.9	3	.0	.0
Barber	4	5.9	6.9	4	3.6	3.8
Barton	5	7.1	.0	5	4.4	.0
Bourbon	6	5.7	.0	6	2.7	.0
Brown	7	19.5	.0	7	8.4	.0
Butler	8	5.2	.0	8	4.0	.0
Chase	9	1.6	15.0	9	4.7	6.6
<u>Chautauqua</u>	<u>10</u>	<u>4.9</u>	<u>8.0</u>	<u>10</u>	<u>3.3</u>	<u>4.0</u>
Cherokee	11	.0	.0	11	.0	.0
Cheyenne	12	7.5	5.9	12	5.5	3.2
Clark	13	4.6	5.0	13	3.7	4.2
Clay	14	.0	.0	14	.0	.0
Cloud	15	.0	.0	15	.0	.0
Coffey	16	1.5	.0	16	1.8	2.4
Comanche	17	6.6	9.5	17	3.1	4.8
Cowley	18	6.9	4.9	18	4.1	3.8
Crawford	19	2.5	2.8	19	2.5	9.7
<u>Decatur</u>	<u>20</u>	<u>5.4</u>	<u>.0</u>	<u>20</u>	<u>3.3</u>	<u>.0</u>
Dickinson	21	5.7	.0	21	4.7	.0
Doniphan	22	.0	.0	22	.0	.0
Douglas	23	2.5	.0	23	2.0	.0
Edwards	24	5.2	8.6	24	3.8	5.8
Elk	25	5.6	8.6	25	3.4	1.8
Ellis	26	6.3	.0	26	3.9	.0
Ellsworth	27	5.7	11.3	27	2.8	6.5
Finney	28	6.6	14.4	28	3.7	9.9
Ford	29	16.0	10.7	29	7.8	6.6
<u>Franklin</u>	<u>30</u>	<u>3.3</u>	<u>.0</u>	<u>30</u>	<u>12.8</u>	<u>.0</u>
Geary	31	4.0	.0	31	.0	.0
Gove	32	6.1	.0	32	4.3	.0
Graham	33	7.6	.0	33	4.3	.0
Grant	34	2.4	8.3	34	3.6	8.8
Gray	35	8.8	18.4	35	6.8	63.5
Greeley	36	2.6	34.4	36	6.1	9.6
Greenwood	37	7.1	.0	37	3.1	.0
Hamilton	38	.0	20.3	38	.0	15.2
Harper	39	10.2	5.2	39	5.0	5.1
<u>Harvey</u>	<u>40</u>	<u>7.1</u>	<u>8.8</u>	<u>40</u>	<u>6.1</u>	<u>12.8</u>
Haskell	41	8.1	9.4	41	4.0	8.3
Hodgman	42	8.1	10.9	42	5.6	7.2
Jackson	43	2.9	.0	43	5.0	.0
Jefferson	44	7.0	5.6	44	.0	.0
Jewell	45	.0	.0	45	.0	.0
Johnson	46	6.5	18.0	46	2.4	10.8
Kearny	47	3.4	7.7	47	2.3	7.5

COUNTY	CODE	1986		CODE	1984	
		OIL %	GAS %		OIL %	GAS %
Kingman	48	8.2	5.7	48	4.6	4.7
Kiowa	49	6.8	7.9	49	3.7	3.9
Labette	50	5.2	.0	50	2.6	.0
Lane	51	5.1	.0	51	3.4	.0
Leavenworth	52	14.4	2.4	52	4.1	6.4
Lincoln	53	.0	.0	53	.0	.0
Linn	54	3.3	7.9	54	1.3	.0
Logan	55	5.5	.0	55	4.4	.0
Lyon	56	3.8	299.1	56	3.0	.3
<u>McPherson</u>	<u>57</u>	<u>5.4</u>	<u>18.9</u>	<u>57</u>	<u>5.9</u>	<u>4.0</u>
Marion	58	7.4	12.9	58	5.0	5.0
Marshall	59	.0	.0	59	.0	.0
Meade	60	5.2	4.9	60	2.4	3.1
Miami	61	3.0	.0	61	1.5	.0
Mitchell	62	.0	.0	62	.0	.0
Montgomery	63	3.6	4.8	63	3.3	4.2
Morris	64	6.5	9.0	64	4.0	2.9
Morton	65	4.4	8.4	65	1.8	8.9
Nemaha	66	8.1	.0	66	6.9	.0
<u>Neosho</u>	<u>67</u>	<u>3.5</u>	<u>.8</u>	<u>67</u>	<u>2.7</u>	<u>.0</u>
Ness	68	6.4	.0	68	4.3	.0
Norton	69	8.4	.0	69	5.8	.0
Osage	70	1.7	.0	70	3.5	.0
Osborne	71	7.6	.0	71	4.8	.0
Ottawa	72	.0	.0	72	.0	.0
Pawnee	73	5.9	10.5	73	3.9	9.2
Phillips	74	8.3	.0	74	6.1	.0
Pottawatomie	75	.0	.0	75	5.8	.0
Pratt	76	5.8	7.8	76	4.9	4.8
<u>Rawlins</u>	<u>77</u>	<u>5.7</u>	<u>.0</u>	<u>77</u>	<u>4.1</u>	<u>.0</u>
Reno	78	6.9	7.5	78	5.4	7.8
Republic	79	.0	.0	79	.0	.0
Rice	80	5.0	3.8	80	3.4	5.5
Riley	81	10.9	.0	81	13.1	.0
Rooks	82	4.9	.0	82	3.0	.0
Rush	83	7.4	18.7	83	5.0	7.3
Russell	84	6.4	5.8	84	8.1	3.6
Saline	85	5.7	.0	85	4.2	.0
Scott	86	5.1	56.2	86	2.8	17.4
<u>Sedgwick</u>	<u>87</u>	<u>7.5</u>	<u>.0</u>	<u>87</u>	<u>6.8</u>	<u>.0</u>
Seward	88	8.9	9.6	88	3.6	5.9
Shawnee	89	.0	.0	89	.0	.0
Sheridan	90	11.5	.0	90	5.0	.0
Sherman	91	11.0	7.8	91	3.5	.0
Smith	92	.0	.0	92	.0	.0
Stafford	93	4.8	11.7	93	3.3	4.6
Stanton	94	4.2	10.3	94	4.8	10.0
Stevens	95	2.3	5.5	95	1.3	6.1
Sumner	96	8.4	7.2	96	5.6	10.5
<u>Thomas</u>	<u>97</u>	<u>8.3</u>	<u>.0</u>	<u>97</u>	<u>4.7</u>	<u>.0</u>
Trego	98	5.5	.0	98	3.6	.0

COUNTY	CODE	1986		CODE	1984	
		OIL %	GAS %		OIL %	GAS %
Wabaunsee	99	11.1	.0	99	5.4	.0
Wallace	100	.6	22.1	100	.4	.0
Washington	101	.0	.0	101	.0	.0
Wichita	102	12.3	5.5	102	4.5	14.6
Wilson	103	3.7	9.3	103	2.9	6.5
Woodson	104	4.7	315.7	104	3.3	.0
Wyandotte	105	.0	.0	105	.0	.0
Kansas	106	6.0	8.1	106	4.0	6.7

 In Ad Valorem Taxation of Oil and Gas Property (Publication No. 222, January, 1959), the Research Department of the Kansas Legislative Council reported that the ad valorem taxes levied on oil and gas producing properties for the property tax year 1958 (March 1957 - February 1958) were 2.87% of the market value of production for the 78 counties which then had taxable production.

The percentages listed in this table were determined as follows:

APV = Assessed value of oil and gas working interests and royalty interests as reported in the category of tangible personal property in the Statistical Report of Property Assessment and Taxation for the tax years of 1984 and 1986.

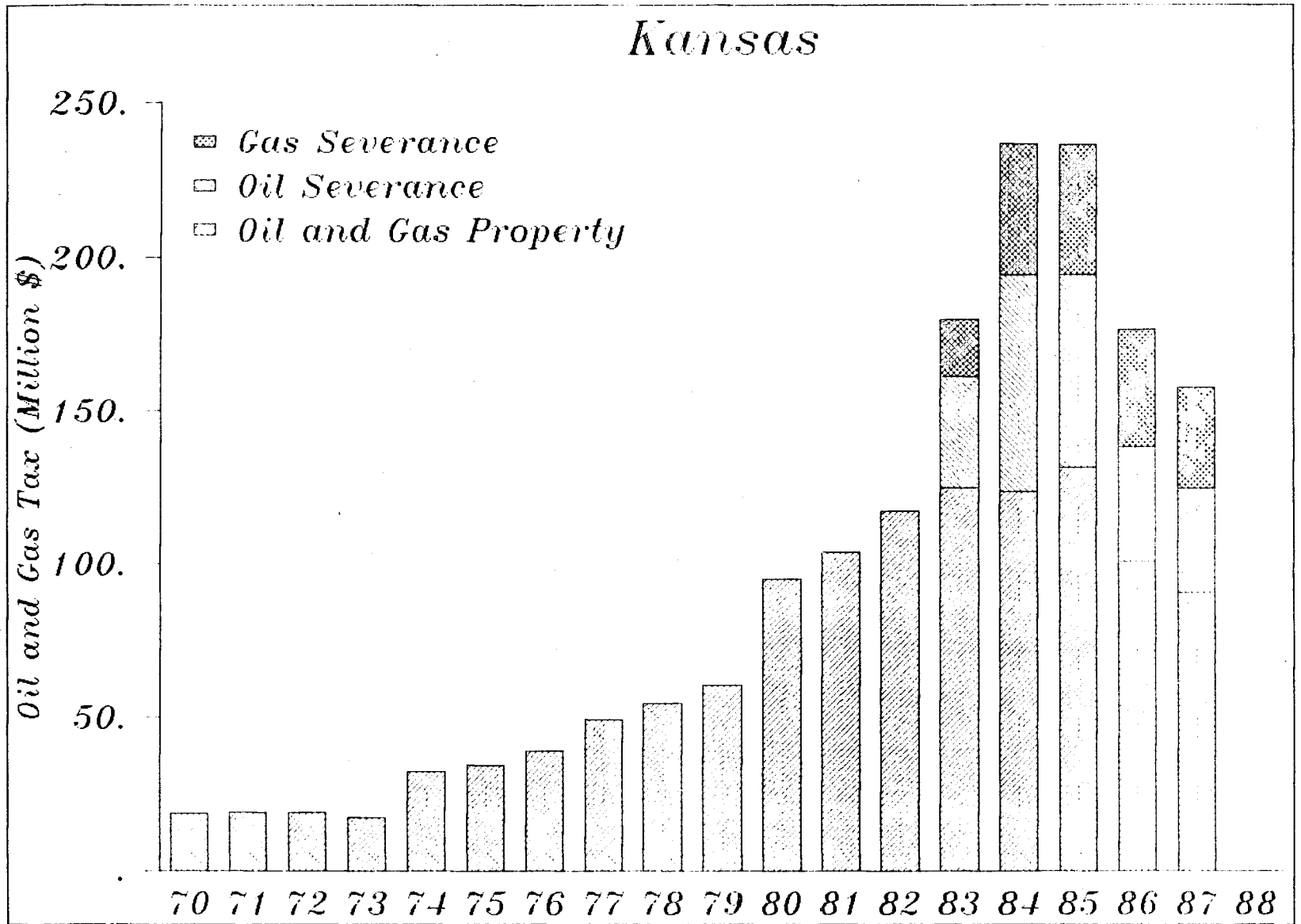
RATE = Tax rate on rural personal property (by county).

TAX = APV x RATE = estimated county property tax.

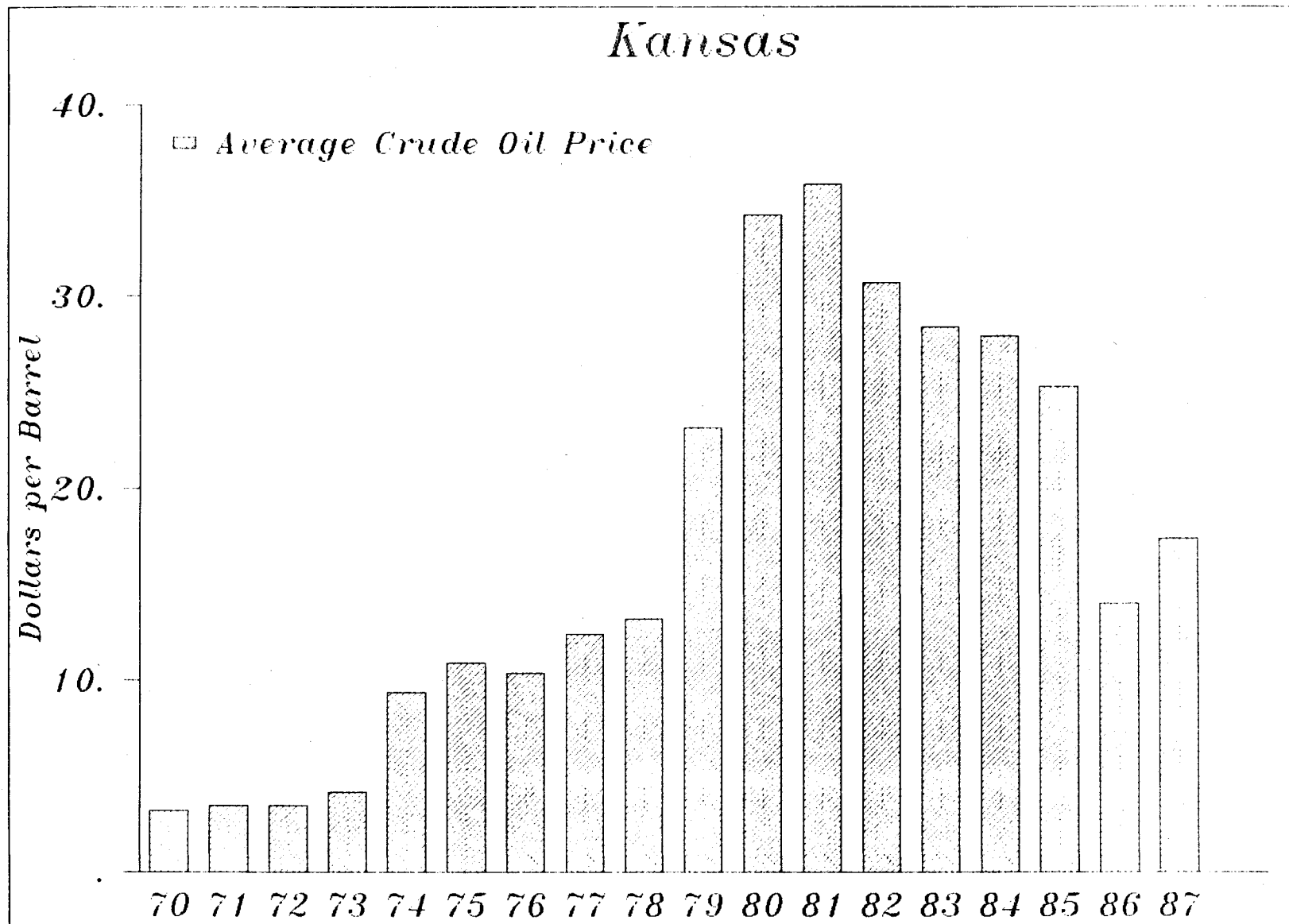
GVP = Gross value of production of oil or gas as reported for the counties or state by the Bureau of Mineral Taxation, Department of Revenue.

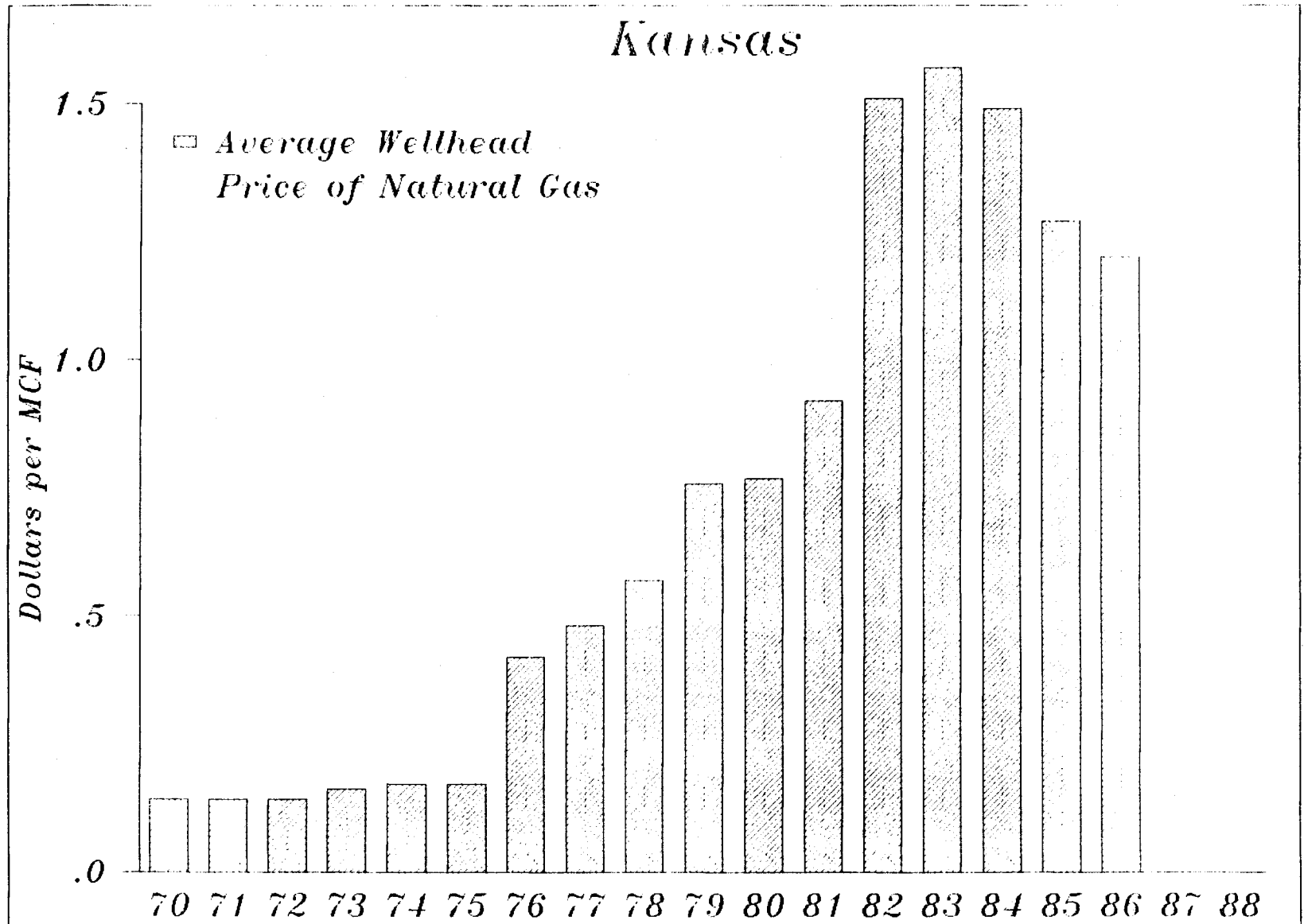
% = 100% x (TAX/GVP) = County property tax on oil and gas producing properties as a percent of the corresponding gross value of production.

Note: Extremely high percentages occur in some cases where the gross value of production is very small.

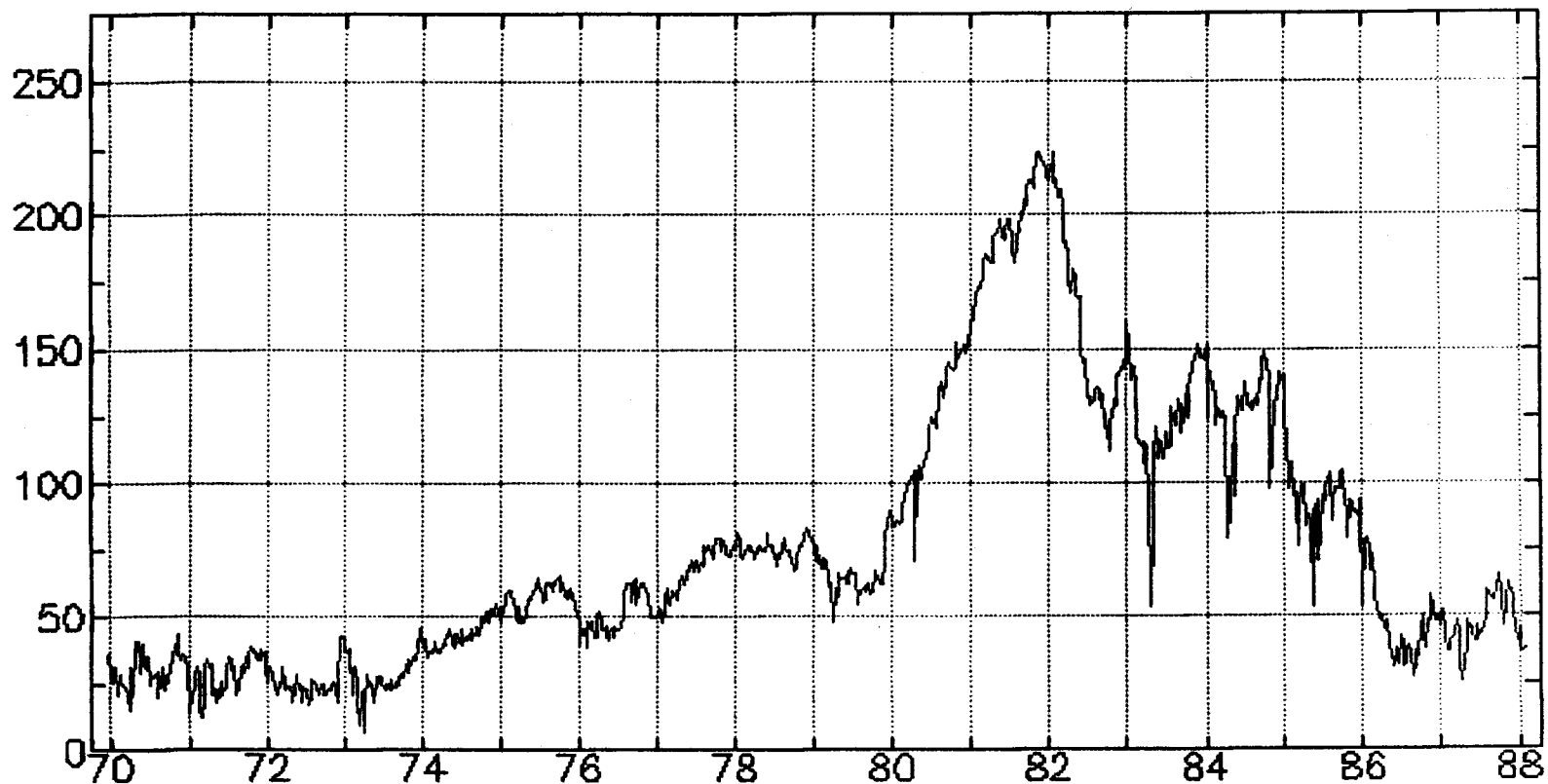


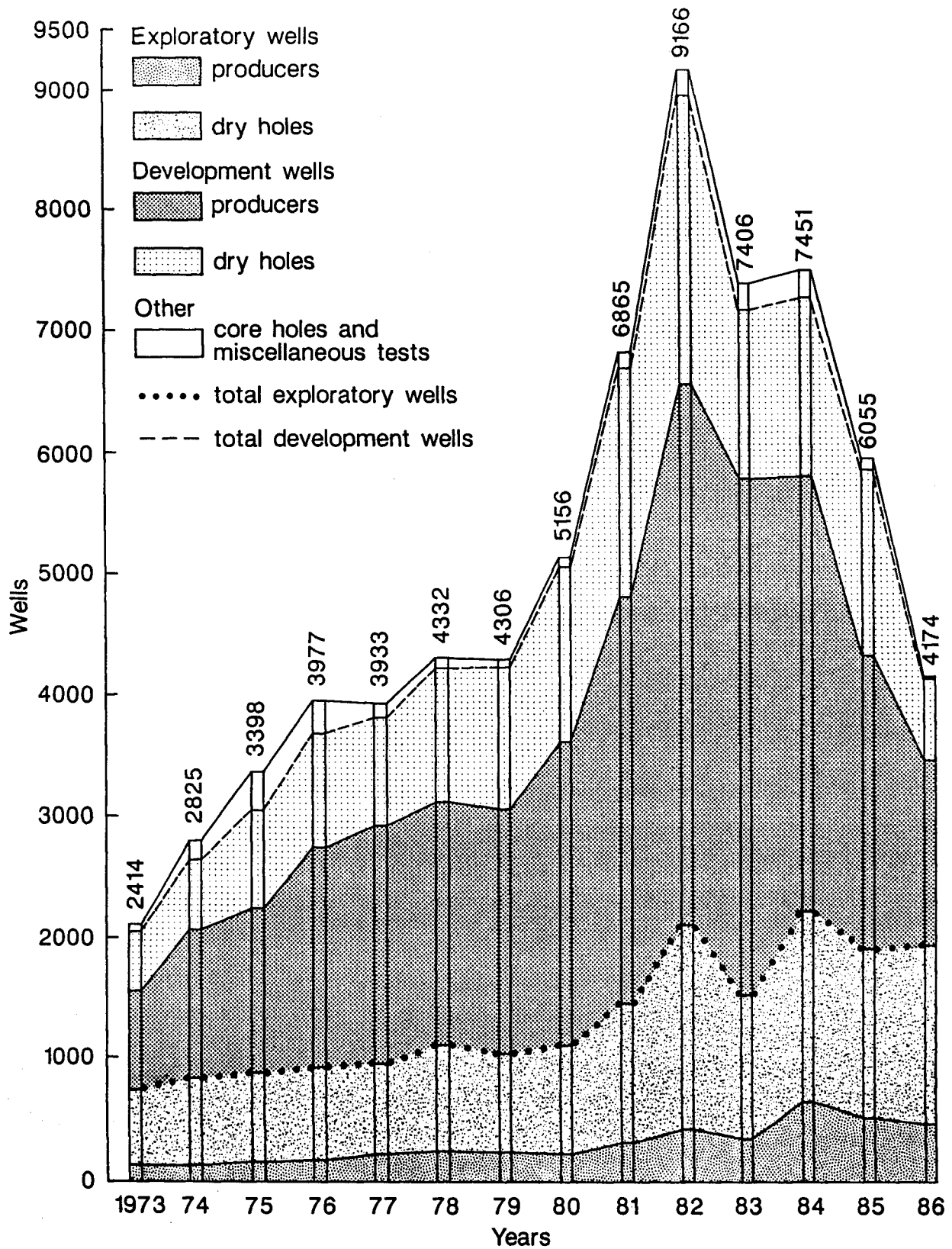
Section 4: Market Conditions





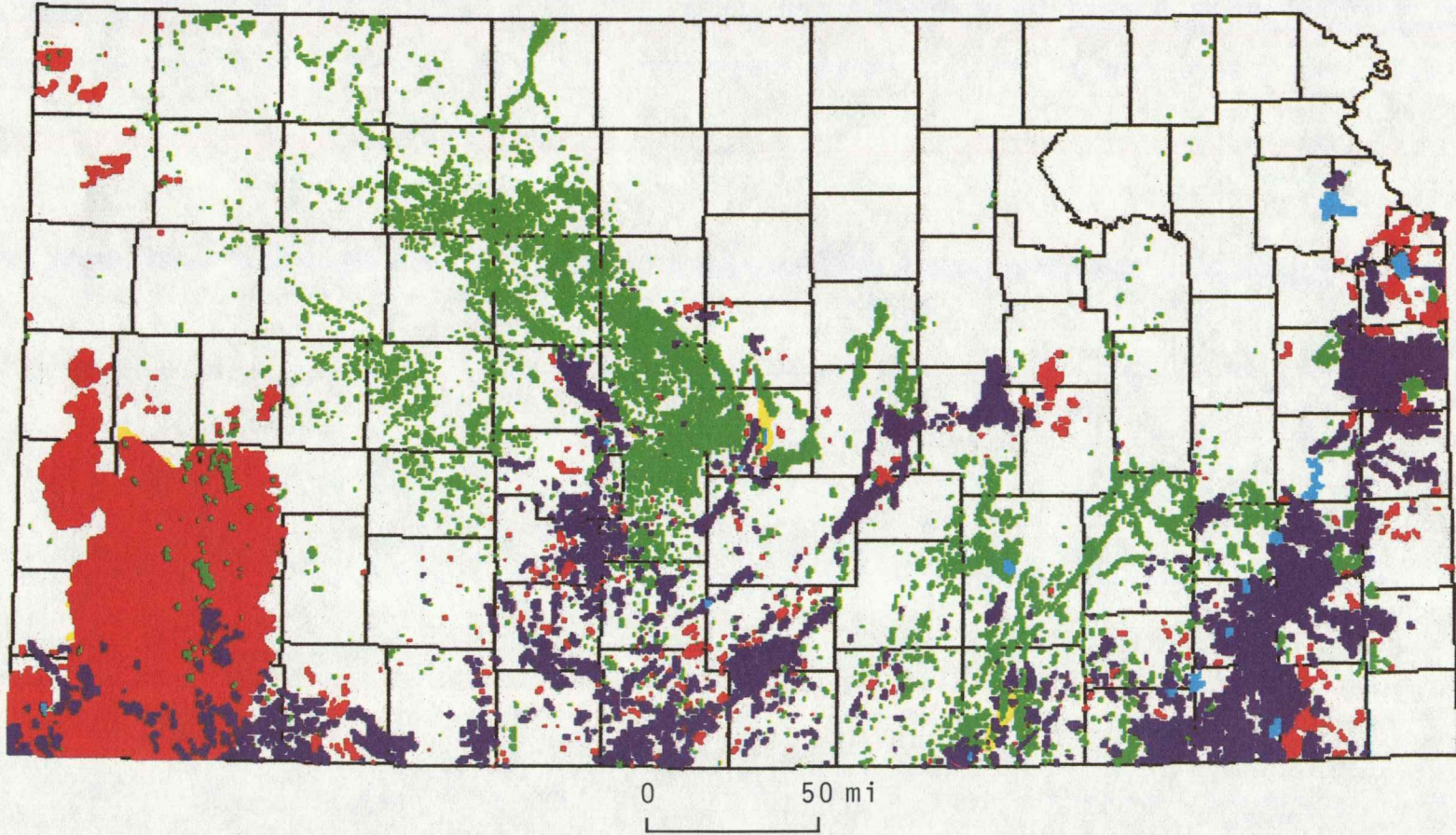
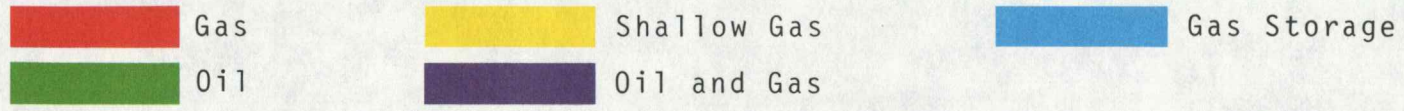
BAKER HUGHES RIG COUNT
ACTIVE ROTARY DRILLING RIGS IN KANSAS: 1970-1988

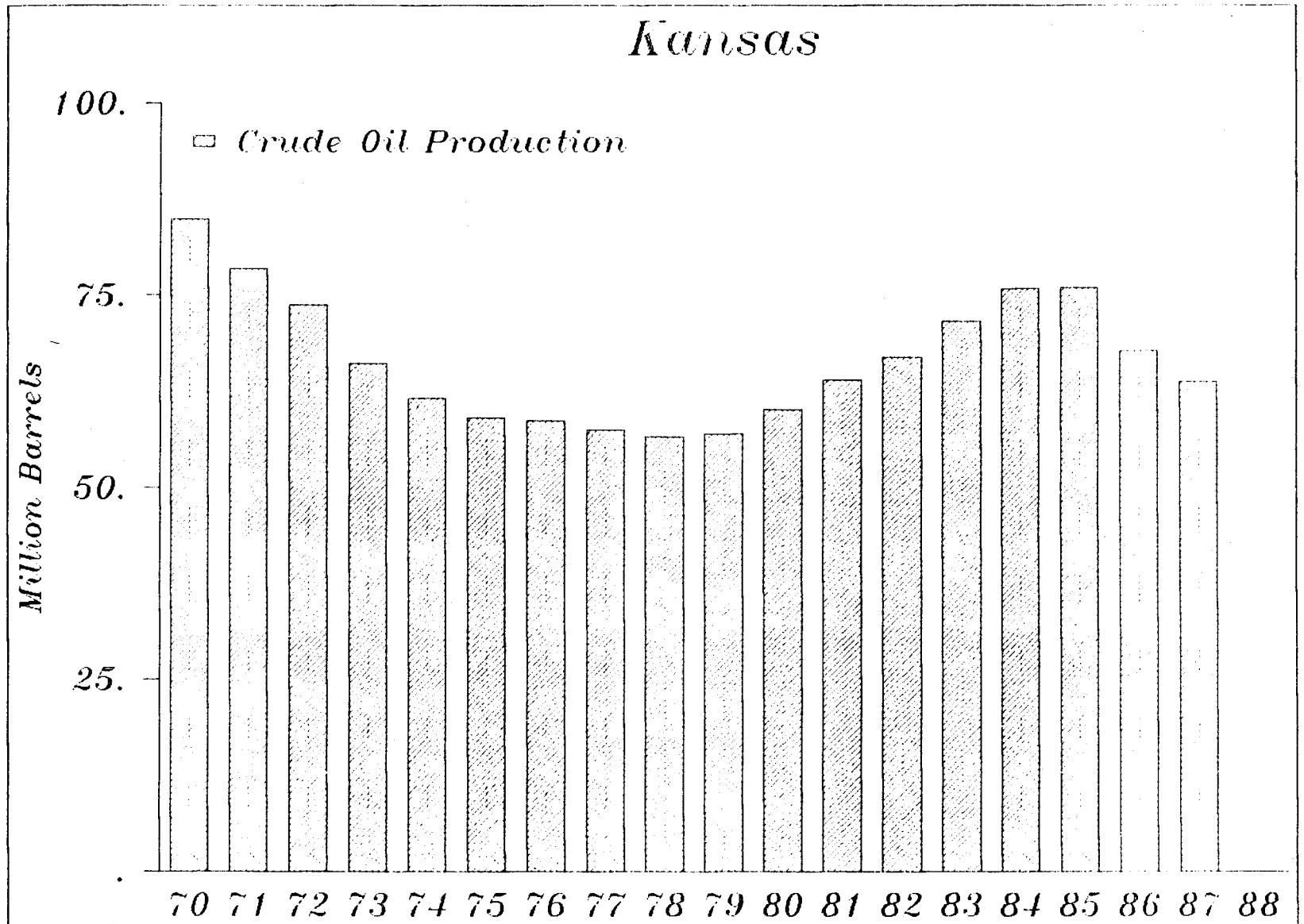


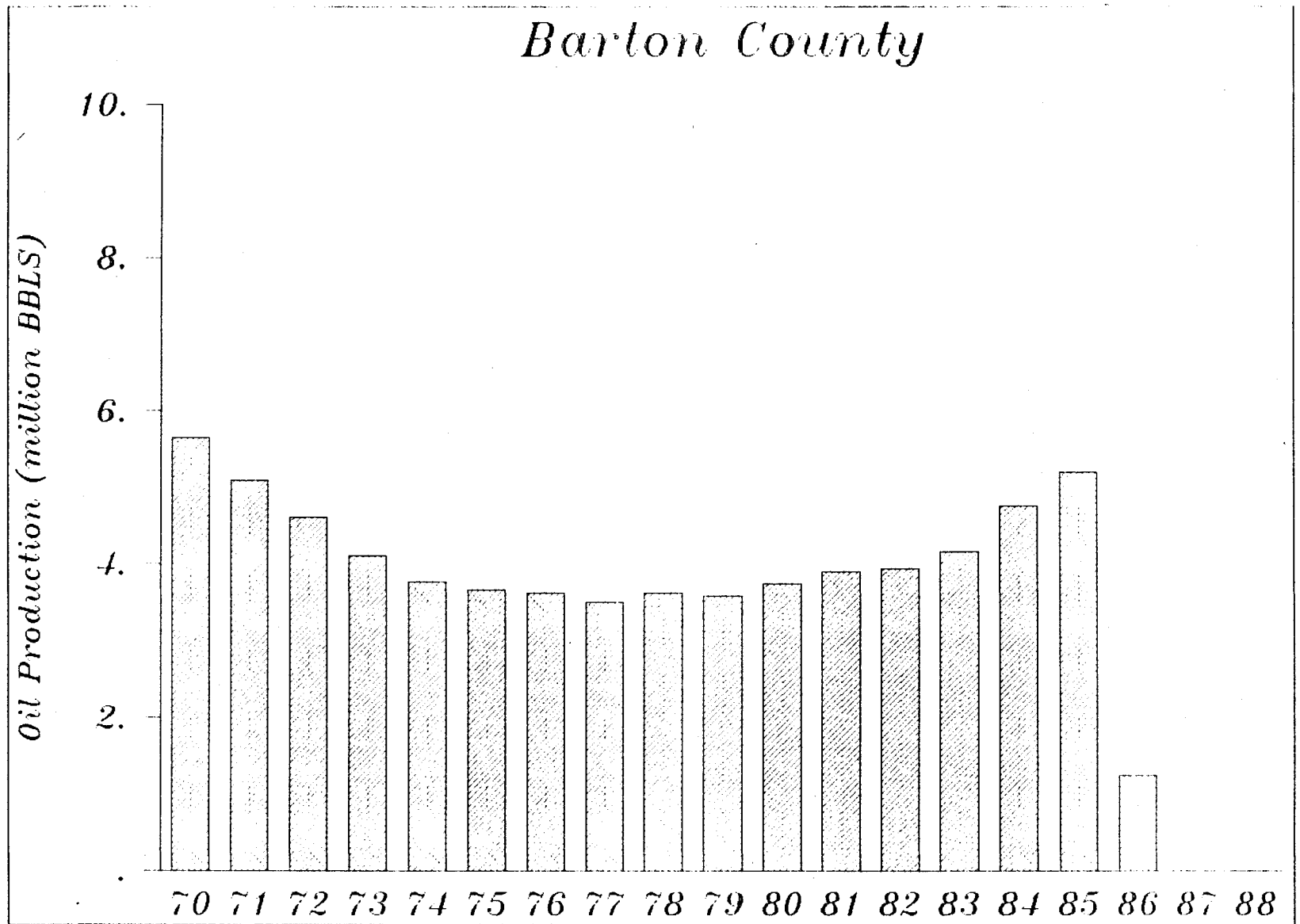


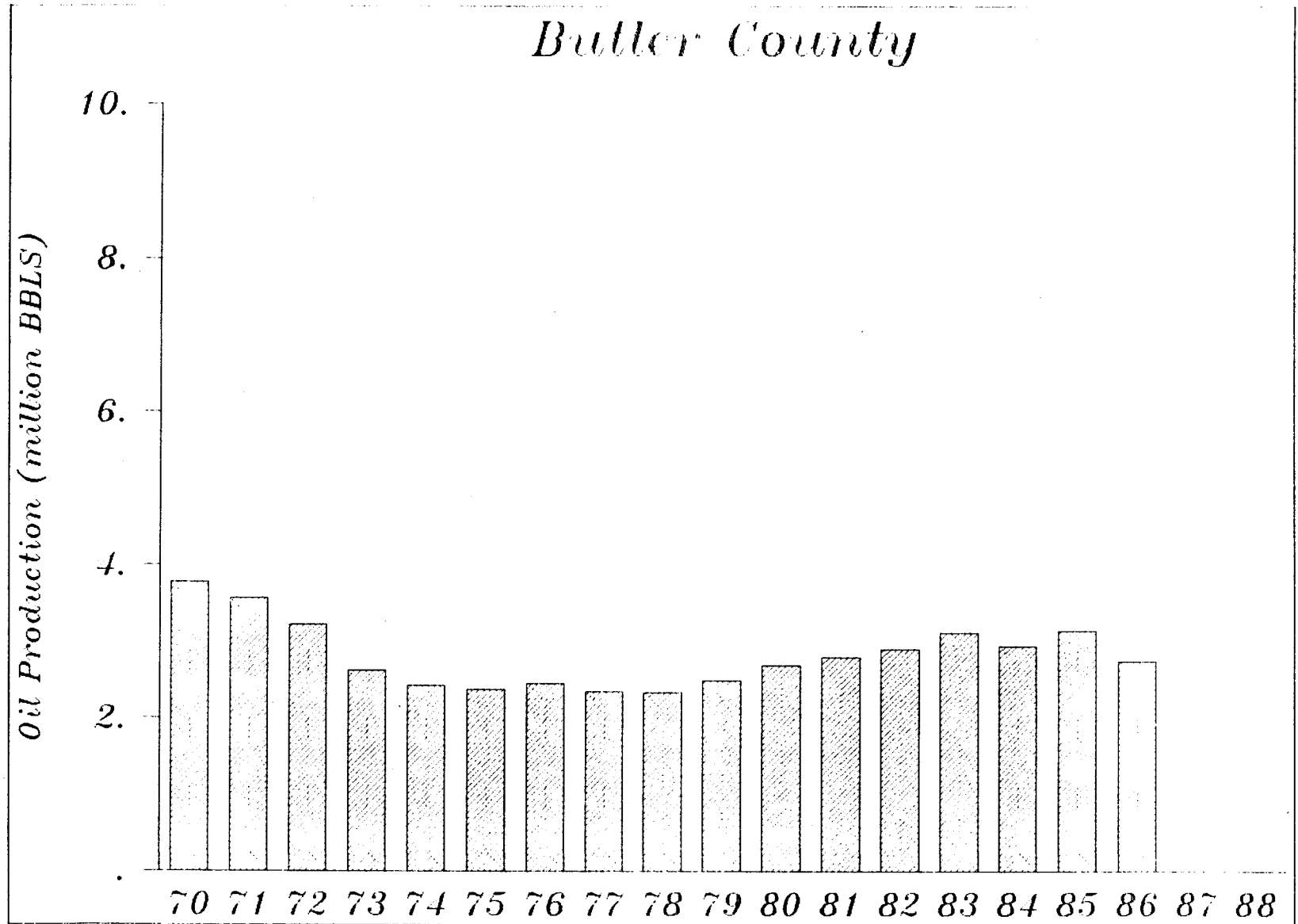
Section 5: Production

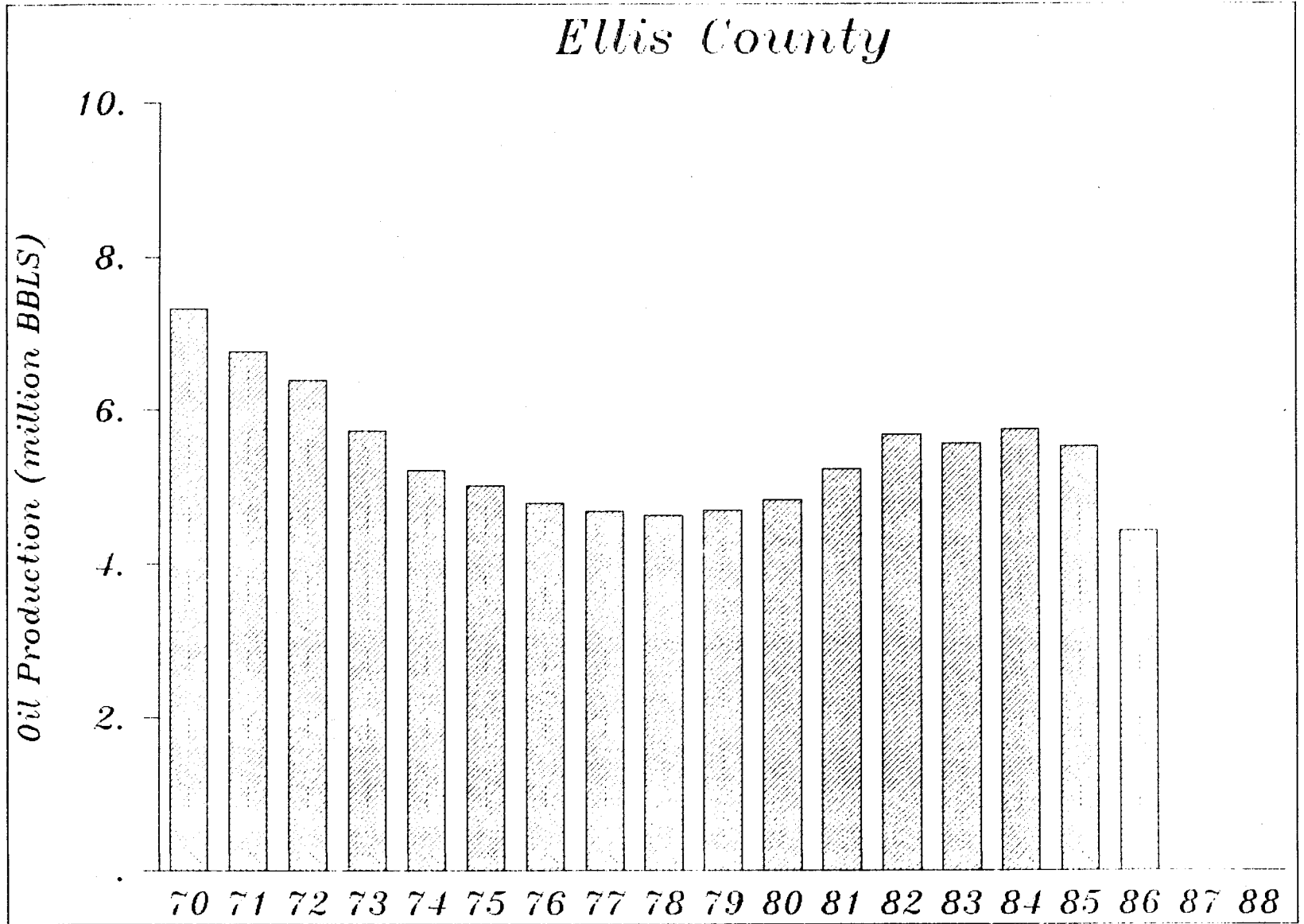
Oil and Gas Fields in Kansas

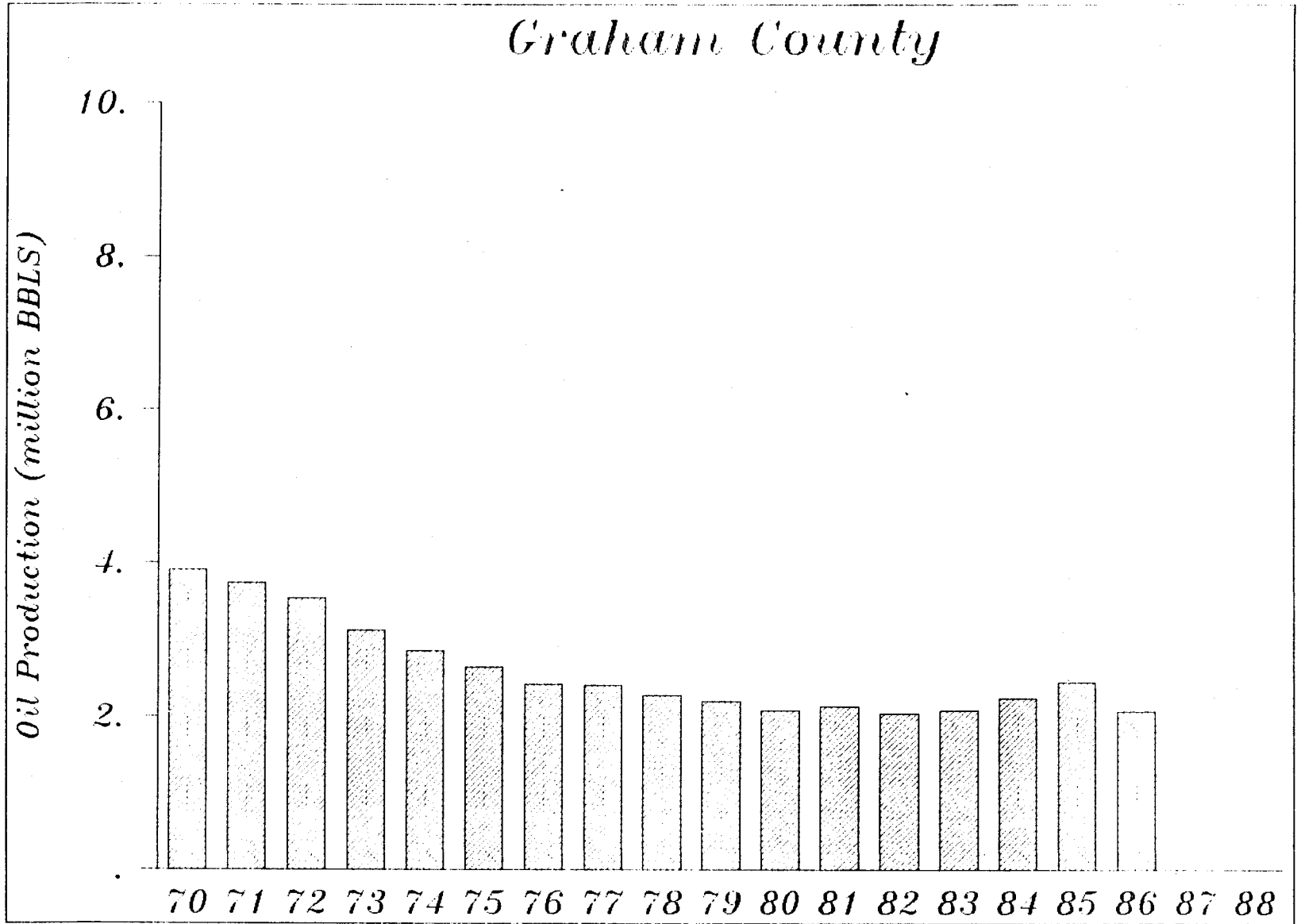


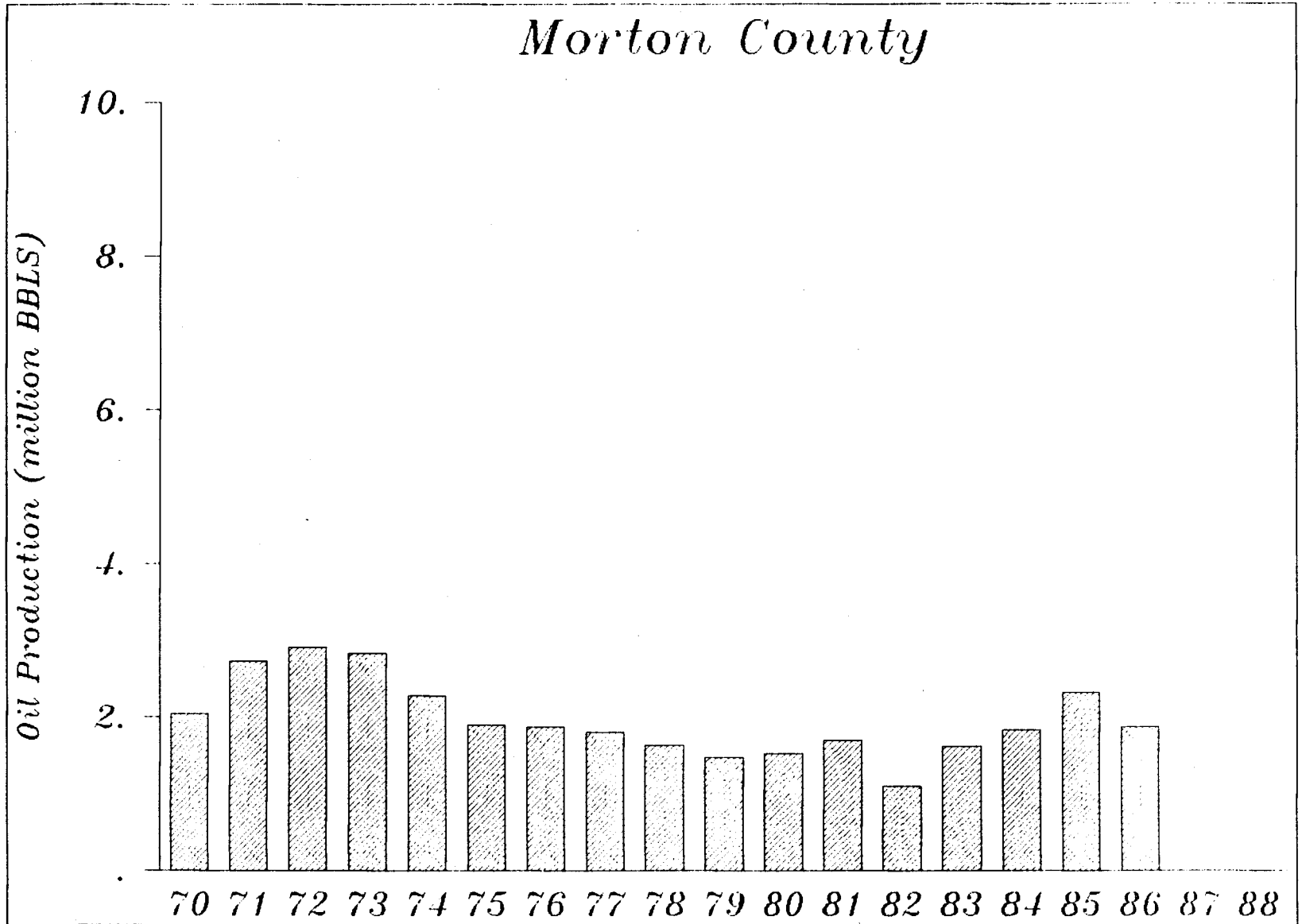


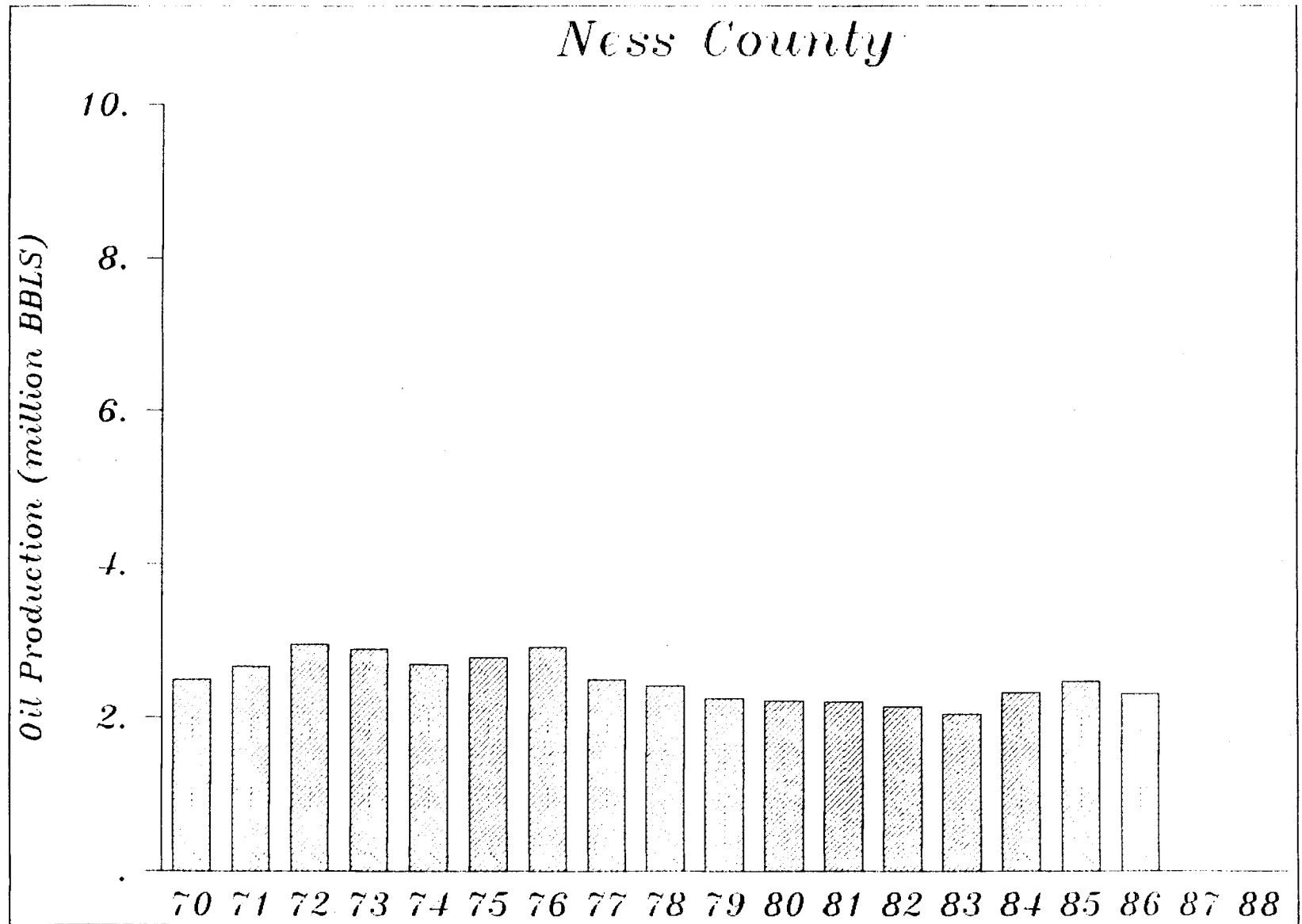


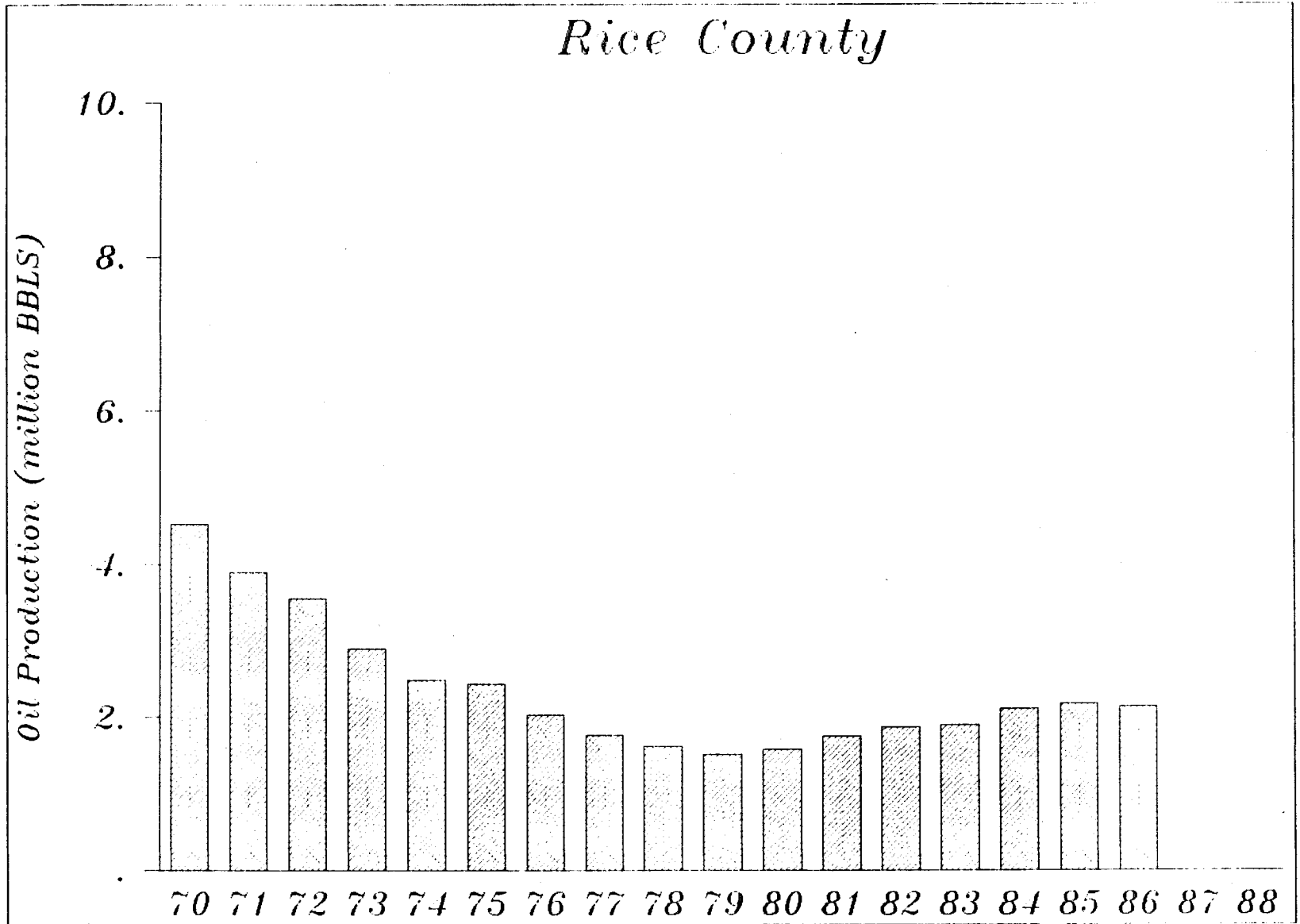


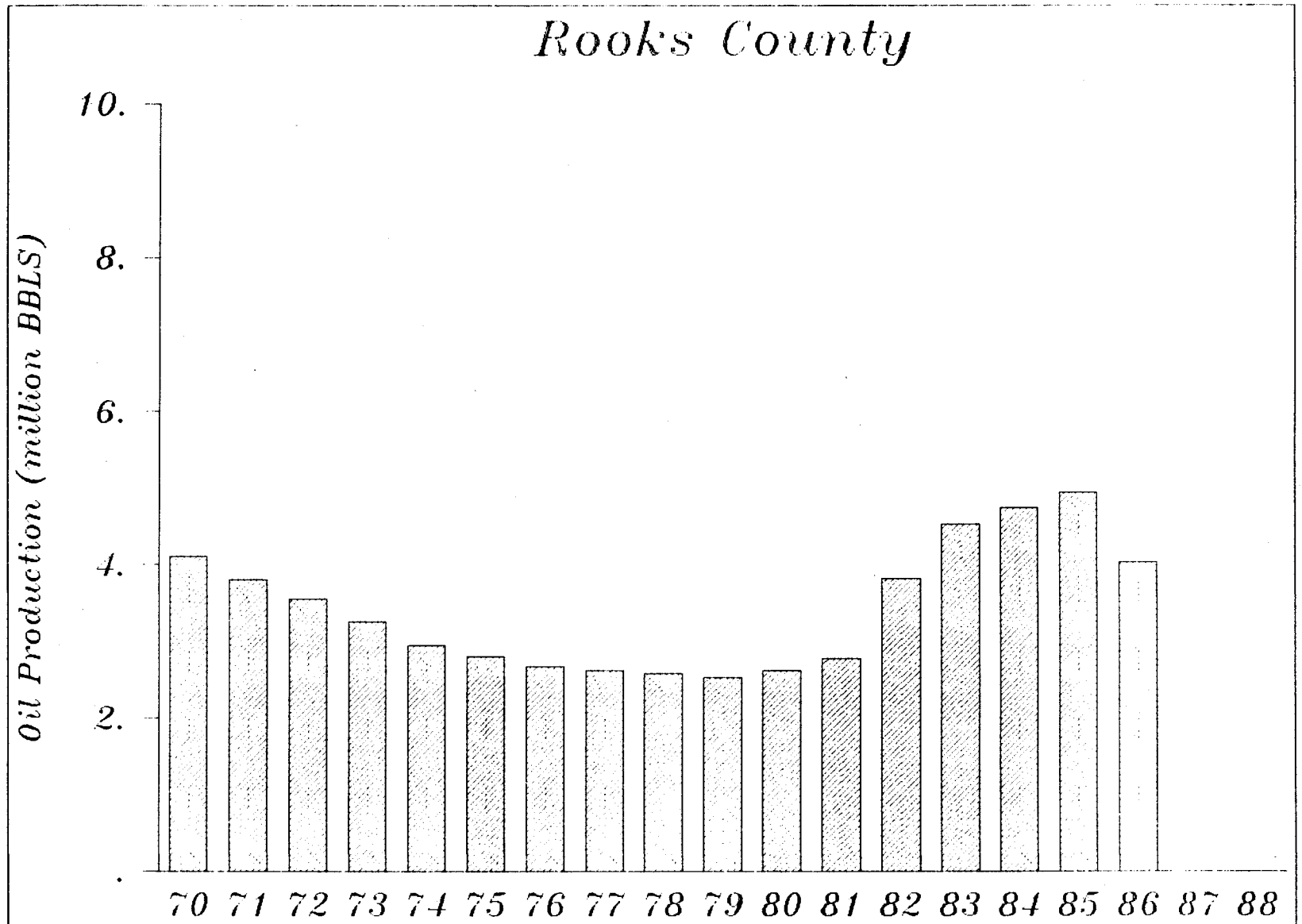


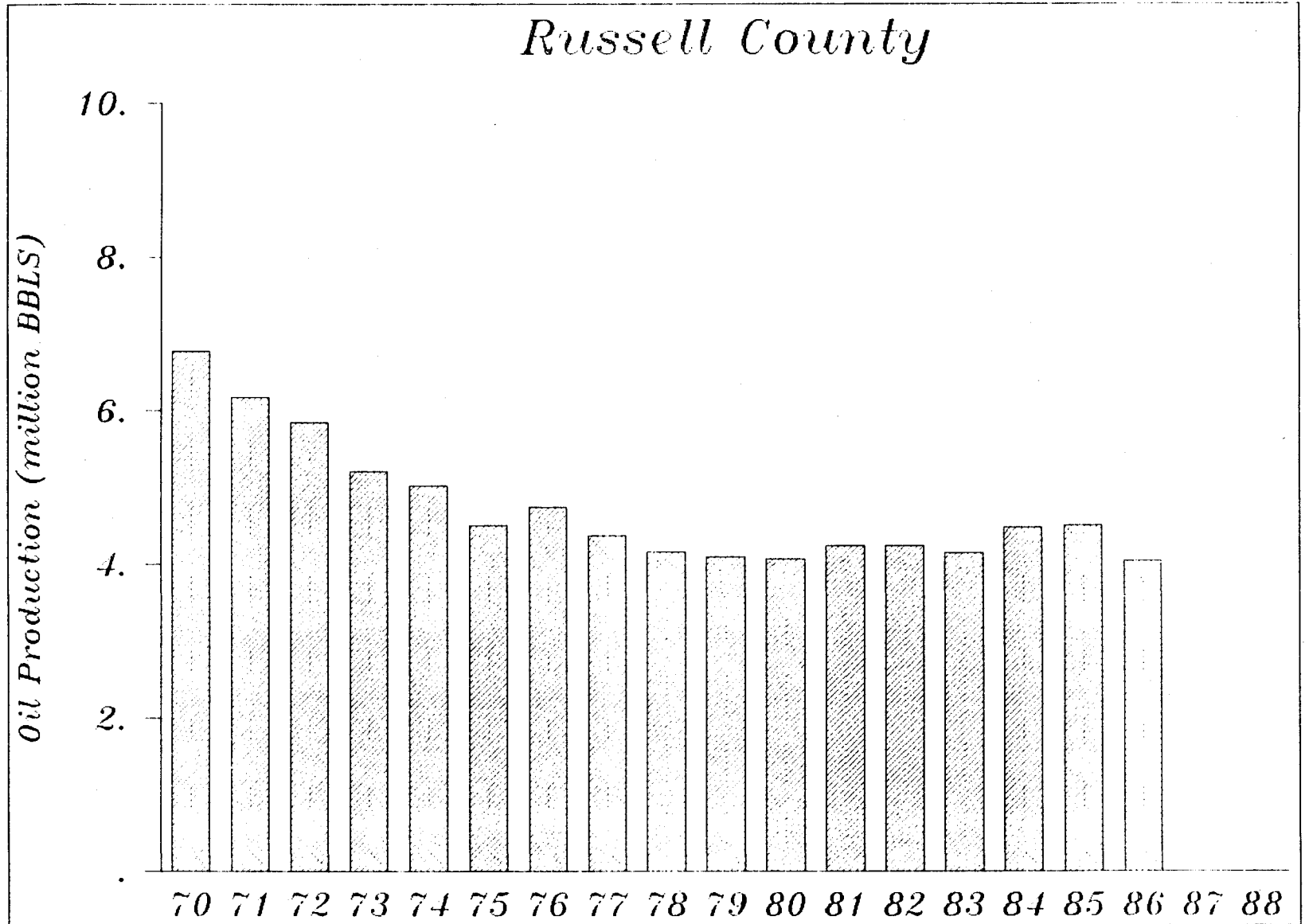


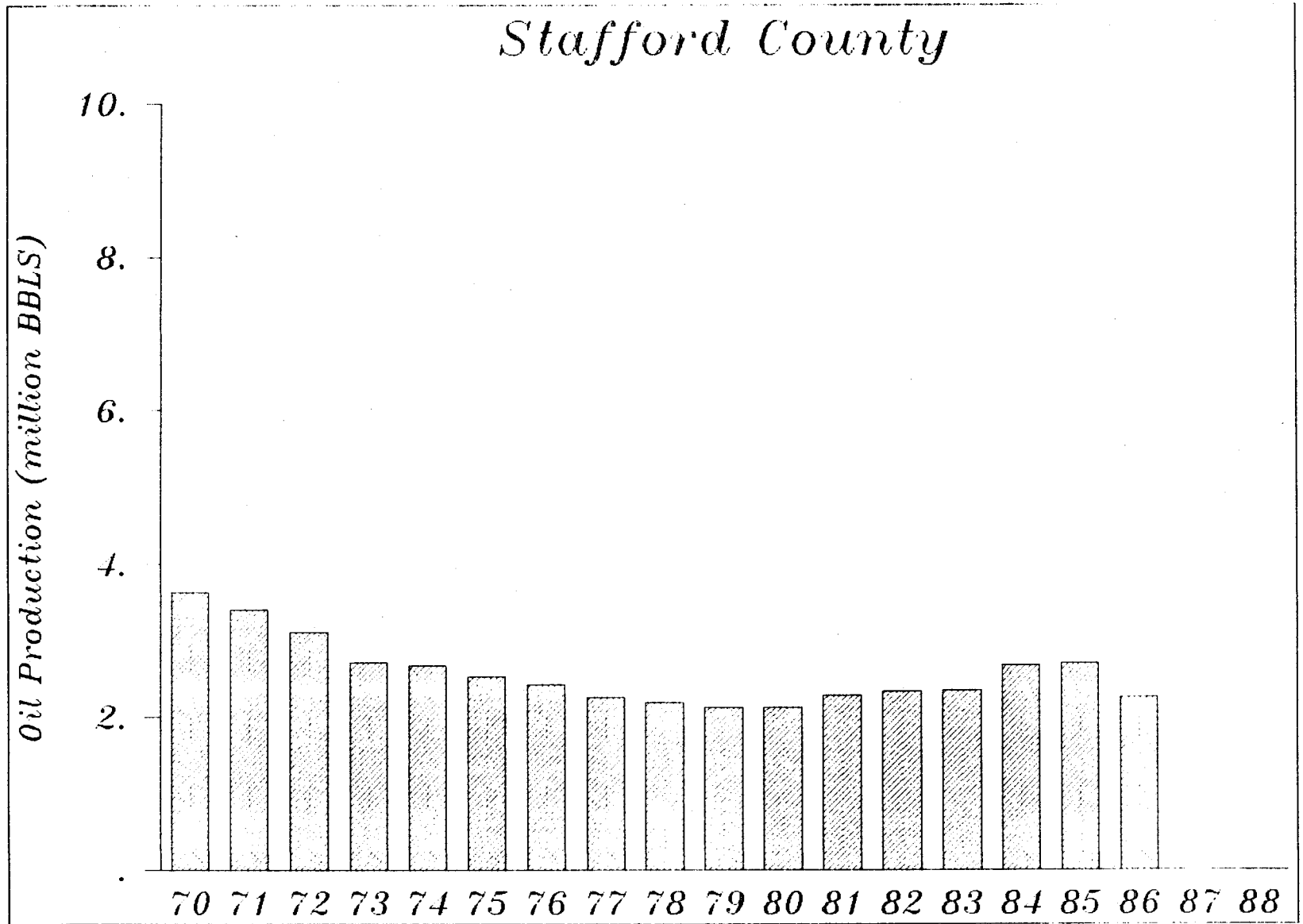


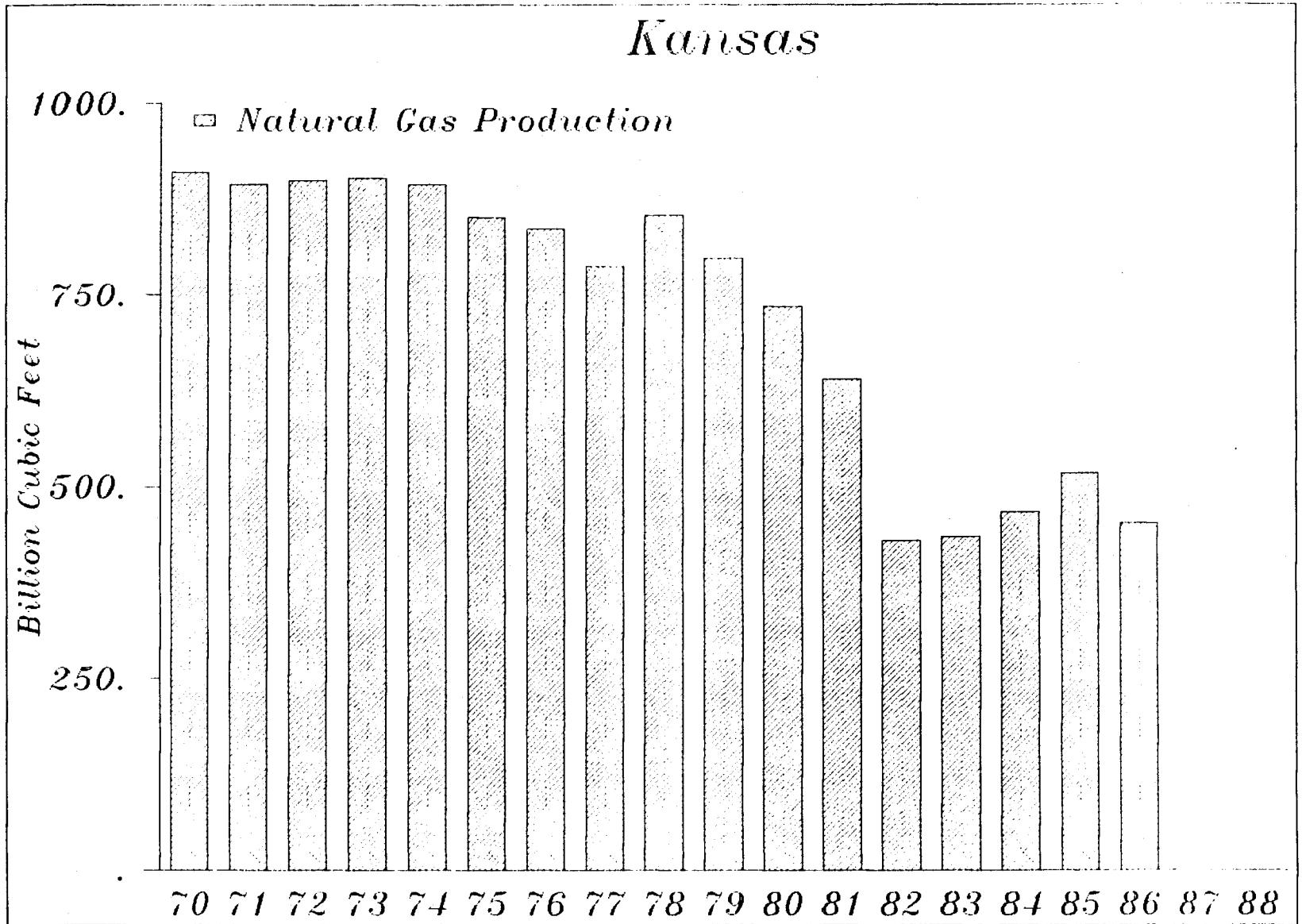












Barber County

