

Summer 1940

Real Property Assessment Variations In Dickinson County, Kansas, and Their Effect On School Finance

Robert B. Gilkison

Fort Hays Kansas State College

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REAL PROPERTY ASSESSMENT VARIATIONS IN
DICKINSON COUNTY, KANSAS AND THEIR
EFFECT ON SCHOOL FINANCE

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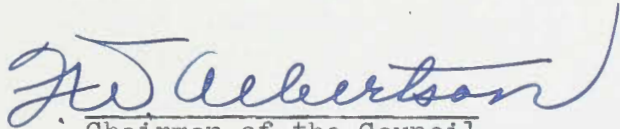
A thesis presented to the Graduate
Faculty of the Fort Hays Kansas State
College in partial fulfillment of the
requirements for the Degree of Master
of Science

by

Robert B. Gilkison, A. B.
University of Kansas

Approved:


Major Professor


Chairman of the Council

Date

July 29, 1940

Acknowledgement

The author wishes to acknowledge the sincerity of his appreciation for the able assistance and kindly advice of Dr. Robert T. McGrath, under whose guidance this thesis was prepared, and to Dr. L. R. McCartney and Dr. F. B. Streeter whose interest and helpful suggestions have been so generously given.

Robert B.

9-13-40

The county assessor
The township assessor
The assessment roll
The Board of Assessment Review
Approved assessment conditions
Date:

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REAL PROPERTY ASSESSMENT VARIATIONS IN
DICKINSON COUNTY, KANSAS AND THEIR
EFFECT ON SCHOOL FINANCE

Part I

Introduction

Before the agricultural depression, beginning in the early Ninteen-Twenties, the increasing cost of government attracted little attention in Kansas. Previous to this time the production of commodities had been showing a definite and steady increase with a corresponding increase in income to the farmer. While the cost of local government was advancing rapidly it was not difficult for the land owner to pay the taxes assessed against his land and his personal property, but by 1929 land owners had become definitely aware of the growing tax burden and they questioned evidences of the unequal distribution of the property tax. A demand thus arose for a careful study of the taxing system as a whole with a view toward adjustments that would be more equitable.

Improvement in the administration of the general property tax has been greatly retarded due to the situation mentioned above and also due to the fact that information concerning the methods employed and the results of these methods has not been made available.

Little change has been made in the tax laws since they were originally adopted. Some of them are inadequate and others are clearly outdated. The laws pertaining to the assessment of real property are especially inadequate and, as most of the inequalities of taxation are due to inequalities of assessment, the subject of assessment should be given first consideration.

The statutes of Kansas provide that the township trustee shall be the deputy assessor for his township and that he shall "determine as nearly as is practicable the actual value in money of all taxable real property"¹. The actual value of real property is not defined by the law, neither is a basis given up n which to determine it. Confusion has arisen as to what determines the actual value. Some assessment officials contend that the sale value is the actual value or the basis for it, others hold that the owner's valuation is the measure of the true value, and still others favor a basis determined by the capitalized earnings of the property.

The problem of this thesis is indicated in the title, "Real Property Assessment Variations in Dickinson County, Kansas and Their effect on School Finance".

1. Statutes of Kansas. Revised 1935. 79-411, p 2015

This problem will be considered under two major phases: (1) a critical analysis of the 1938 assessment of all rural real property in Dickinson County, Kansas to determine what irregularities exist and what the causes for these irregularities appear to be, and (2) to ascertain the effect of these inequalities upon the financing of the public schools of the county. The schools in the two second class cities of the county will not be included in the study for little or none of the rural real property is included within these districts.

The purpose of the study is to endeavor to formulate a plan for a more equitable means of assessment and to determine the probable benefit to be gained by the schools of the county through such a plan.

Four organizations have carried on important studies in the field of property assessment and taxation. They are, (1) The Department of Agricultural Economics, Agricultural Experiment Station, Manhattan, Kansas, (2) The Kansas State Planning Board in cooperation with the Federal Works Progress Administration, (3) The Committee on Assessment and Taxation of the Kansas Legislative Council assisted by the Research Department of the Council, and (4) The National Association of Assessing Officers.

The organizations mentioned above seem to have cooperated fully in conducting their studies and have thus avoided much duplication of time and effort on the same aspects of the subject. It appears however that the fields of study of these groups have been so broad and the available funds for carrying on these studies so limited that the particular field of assessment has only been touched upon.

Eric Englund² conducted the first Kansas Agricultural Experiment Station project in the field of public finance and having to do with real estate assessment. A second bulletin was later prepared for the department by Harold Howe and L. F. Miller³. Both of these studies disclosed situations which were similar although the methods employed were somewhat different. The principal facts indicated by these reports are: (1) that there are great inequalities in the assessment of individual parcels of land in the same taxing unit, (2)

2. Englund, Eric. Assessment and Equalization of Farm and City Real Property in Kansas. Kansas Agricultural Experiment Station Bulletin 232. July, 1924.

3. Howe, Harold and Miller, L. E. Assessment and collection of Farm Real Estate Taxes in Kansas. July, 1939. An adaptation of a thesis of the same title by Harold Howe and submitted to the graduate council of the University of Wisconsin in partial fulfillment of the requirements for the degree of doctor of philosophy, June, 1937.

that there is discrimination between large and small tracts, (3) that there is a tendency to value the best land and the poorest land close to the median, that is, with only a very narrow spread of values, (4) that there exists a difference in the ratio of sales value to assessed value among the various taxing units, and (5) that there is a difference in the ratio of sales value to assessed value for land and for improvements.

Howe concluded that most of the inequitable situations found in our taxing system would automatically correct themselves if proper assessment practices could be followed.

A similar conclusion was reached by Coody⁴ from his study of the assessor and his functions, where he says, "The local assessor is the most important official in the administration and application of the ad valorem tax, and his functions or duties exceed in importance those of any other official or group of officials. This is true because the work of the assessor is primary, and the work of others is either doing that which the assessor has failed to do or perfecting that which he has

4. Coody, A. S. The Local Assessor and His Functions. Proceedings of the 18th National Conference of the National Tax Association. 1925.

initiated. If the local assessor should perform his task perfectly, there would be little left for either county, district or state boards of equalization to do."

Method of Investigation

The primary source of data used in this study was the 1938 assessment rolls of the county clerk of Dickinson County, Kansas as revised and corrected for 1940. An assessment map was prepared from these records with reference being made to the original plat book, the deputy assessors' reports, and various maps of the county, townships and cities. Information concerning assessment procedure, instructions from the Kansas Commission of Revenue and Taxation to the county clerk and through him to the deputy assessors, and personal views on the subject of assessment was obtained by interviews with the county clerk, the county commissioners and several of the deputy assessors of the county. No formal questionair was used in these interviews but rather, an attempt was made to draw out the basic views of the assessment officers in regard to the fundamentals of assessment practice, for after all the assessor seems to follow the course of least resistance in assigning values to parcels of property. Further reference to

these interviews will be made in part two of this study.

Data concerning the ratio of assessed value to sales value was secured from the July, 1939 report of the Kansas State Planning Board under the title "The Relation of Assessed Value to Sales Value of Kansas Real Estate 1933-1937, Inclusive".

The assessment map of each township in the county was prepared directly from the original records in the office of the county clerk of Dickinson County. Land descriptions were given on the assessment rolls by directional parts of sections or by numbered lots. These were indicated on the maps by location and scale drawing. The number of acres of non-tillable land, the total number of acres, the assessed valuation of the land and the assessed valuation of the improvements for each parcel may be read from the maps. A table of recapitulation is given following the last map section of each township.

Part II

PRESENT ADMINISTRATION OF PROPERTY
ASSESSMENT

The Statutes of Kansas provide that real property shall be assessed once every four years and may be assessed in any even-numbered year in any county by order of the county commissioners. The Commission of Revenue and Taxation (the successor to The State Tax Commission) exercises general supervision over all property assessment in the State of Kansas. Public service utilities having property extending beyond the boundaries of a single county are assessed directly by the commission. For all other property, the commission exercises only supervisory powers. These powers consist of preparing and distributing forms used by the local assessors, in providing the assessment officers with general instructions for performing their duties as prescribed by law, and later by sitting as a board of equalization.

In counties having a population of less than 65,000 the county clerk is the county assessor and in counties having a population of more than this number a full time county assessor is provided for by law. However, a provision is made by which in the counties of smaller population, 10 percent of the qualified electors may petit-

ion for an election to vote to provide a full time assessor.

The county assessor is responsible for the assessment of all property not assessed by the Commission on Revenue and Taxation. It is the duty of the county assessor to provide the deputy assessor with the blanks furnished by the commission and to instruct them in all matters relating to values. He may advise them concerning the values to be placed upon various items of property and may correct any clerical errors on their reports but he cannot require the deputy to assess in conformity to his instructions. He also has authority to assess property overlooked by the deputy and after the assessment period. Should the deputy assessor fail to conform to the statutes in the opinion of the county assessor, in fixing values on property, the county assessor may return the statements to the deputy for correction. If the deputy fails to make such correction, the county assessor is required to report the same to the county commissioners for action.

The deputy assessor does the actual work of assessing. He secures his office through his election as township trustee, as the law requires that the county clerk appoint such officer as the assessor for the township.

No other qualification is required. It is the assessor's duty to assess the property in his township which is subject to tax at its "true value in money", after personally viewing the same. In the case of some items of personal property such as automobiles, the assessor is guided by rate books but in assessing land and improvements, usually the only guide is a list of the assessments of those properties at the preceding four year assessment period. The assessor likes to avoid taking any steps that would bring about protest on the part of the tax payer, so usually he proceeds to assess at the same as the preceding value. If adjustment is necessary he will scale all properties up or down by a fixed ratio, not disturbing the relative valuations.

The local assessor seems to be guided a great deal by his own personal ideas on taxation. If he believes that improvements on farms should not be taxed, he is apt to scale the valuations of improvements in his township to one-third of what the same kind of improvements are assessed for in an adjoining township. If he knows little about soils and about farming, he is apt to place approximately the same value upon all tillable land in his township without regard to the quality of the land. The human element enters in to a very large extent due to the fact that no satisfactory plan for assessment

has been devised and because many assessors are unqualified to judge of property values.

Assessment Maps of Dickinson
County, Kansas

On the following pages, assessment maps are shown for the rural property in each of the twenty-four townships of the county. Where possible, one-fourth of a political township is placed on a page. However, some of the political townships of the county do not conform to the townships laid out by the United States Land Survey and vary slightly for this reason.

E-1-E

314-314 6594	58-78.7 1670 250	37.5-77.3 1670 550	40-155 3905	25-153 5454 1000	37-76.5 2680	62-76.5 2943 550	
	38-78.7 1900 325	35-80 1825					
	115-160 3360 1000	63-158 3920 325	45-80 1920 1000	24-80 2000 600	30-80 2560 250	0-80 3040	60-160 5800
145-160 3520	80-160 3720 300	90-160 3520 400	5-80 2000	32-80 2160	20-80 2160 1000	30-80 2640	0-80 2400
			60-78 1760				
45-160 4800 600	132-160 3365 500	130-160 3520	70-160 3520 400	45-160 5600 400		15-159.5 6080 1100	
109-160 4480 800	80-160 4320 600	22-80 2800	64-160 6240 800	20-80 3040 400	40-160 6400 1000	34-160 6400 1000	
24-80	0-80 2320	115-160 4160	92-320 12160 600	40-160 6400 500	56-160 5760 900		

Figure 1-a. Assessment Map, Flora Township (N.W.) Dickinson County, Kansas. 1938.

Key: Each section of the map is divided into parcels of land according to the description given on the assessment rolls of the County Clerk. The numbers within each space representing a parcel of land, indicate the number of acres of non-tillable land, the total number of acres, the assessed valuation of the land and the assessed valuation of the improvements.

Example: The E¹ NE² section 1 shows the numbers 62 76.5 2943 550 and means that there are 62 acres of non-tillable land in the total acreage of 76.5 and that the assessed valuation of the land is \$2943 and of the improvements is \$550.

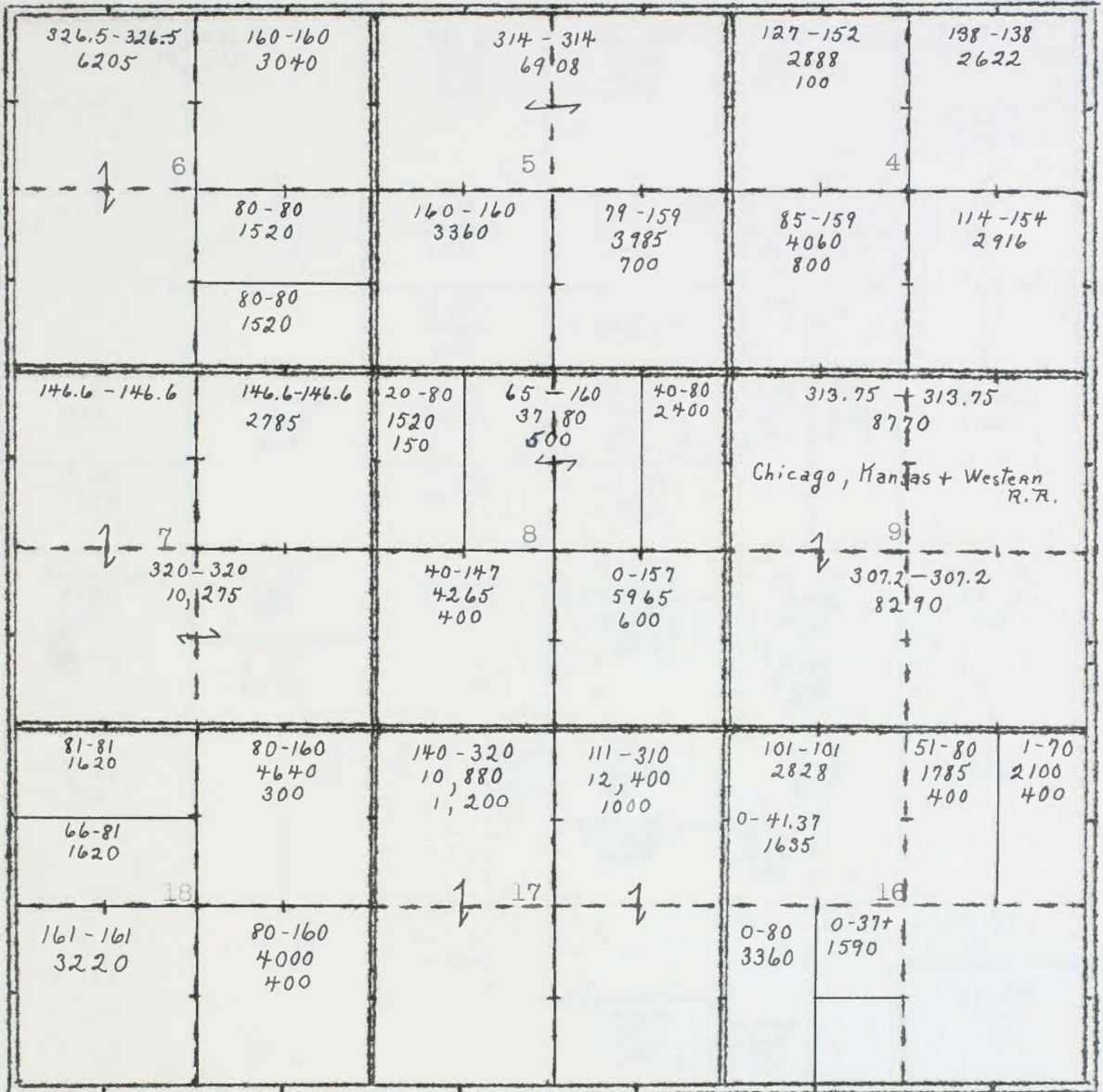
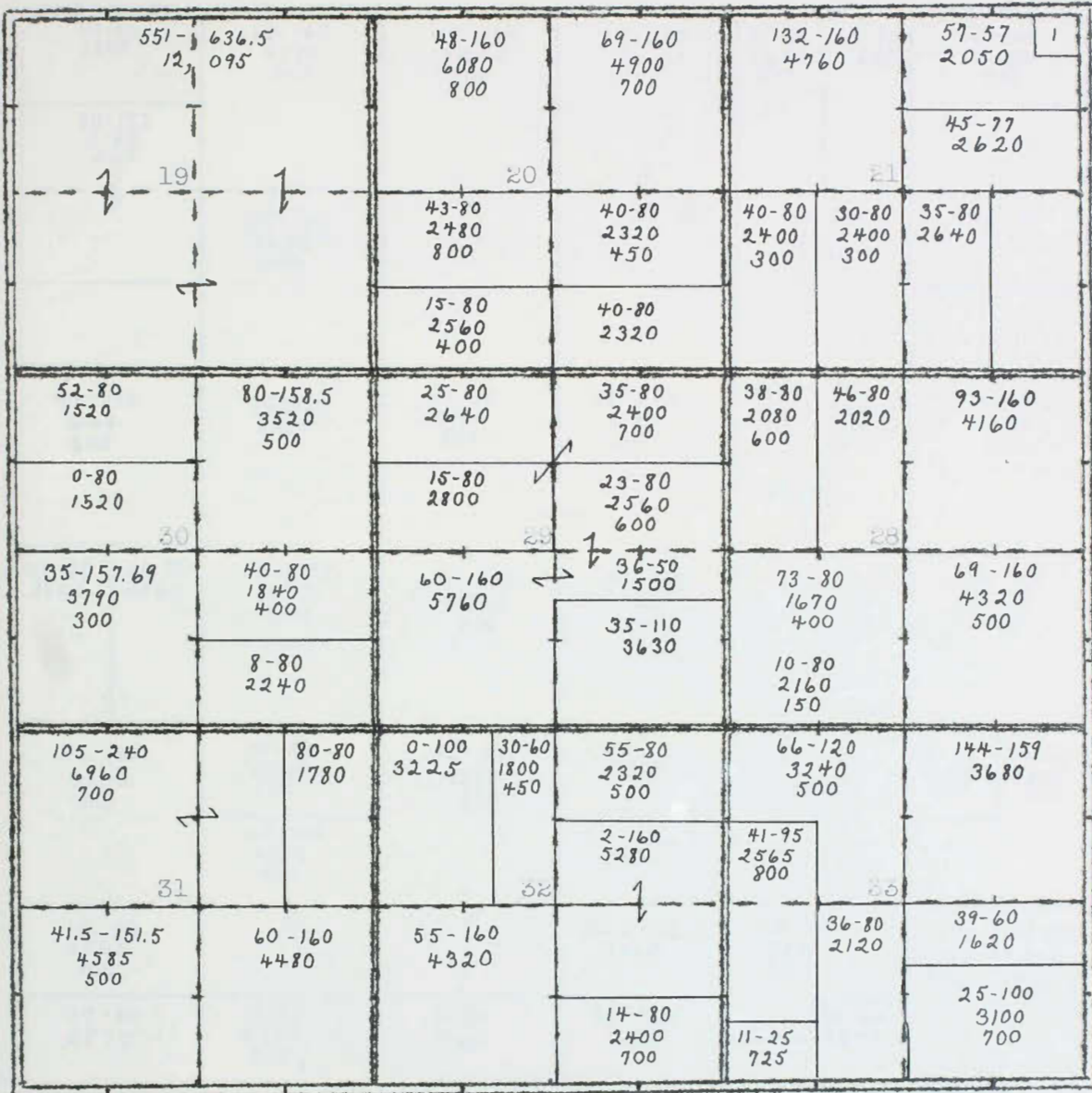
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11
2

Figure 1-b. Assessment Map. Flora Township (N.v.) Dickinson County, Kansas. 1938.



(1) 0-8A \$250 (Small plot in N.E. corner section 31)

Figure 1-c. Assessment map. Flora Township (S.W.) Dickinson County, Kansas.

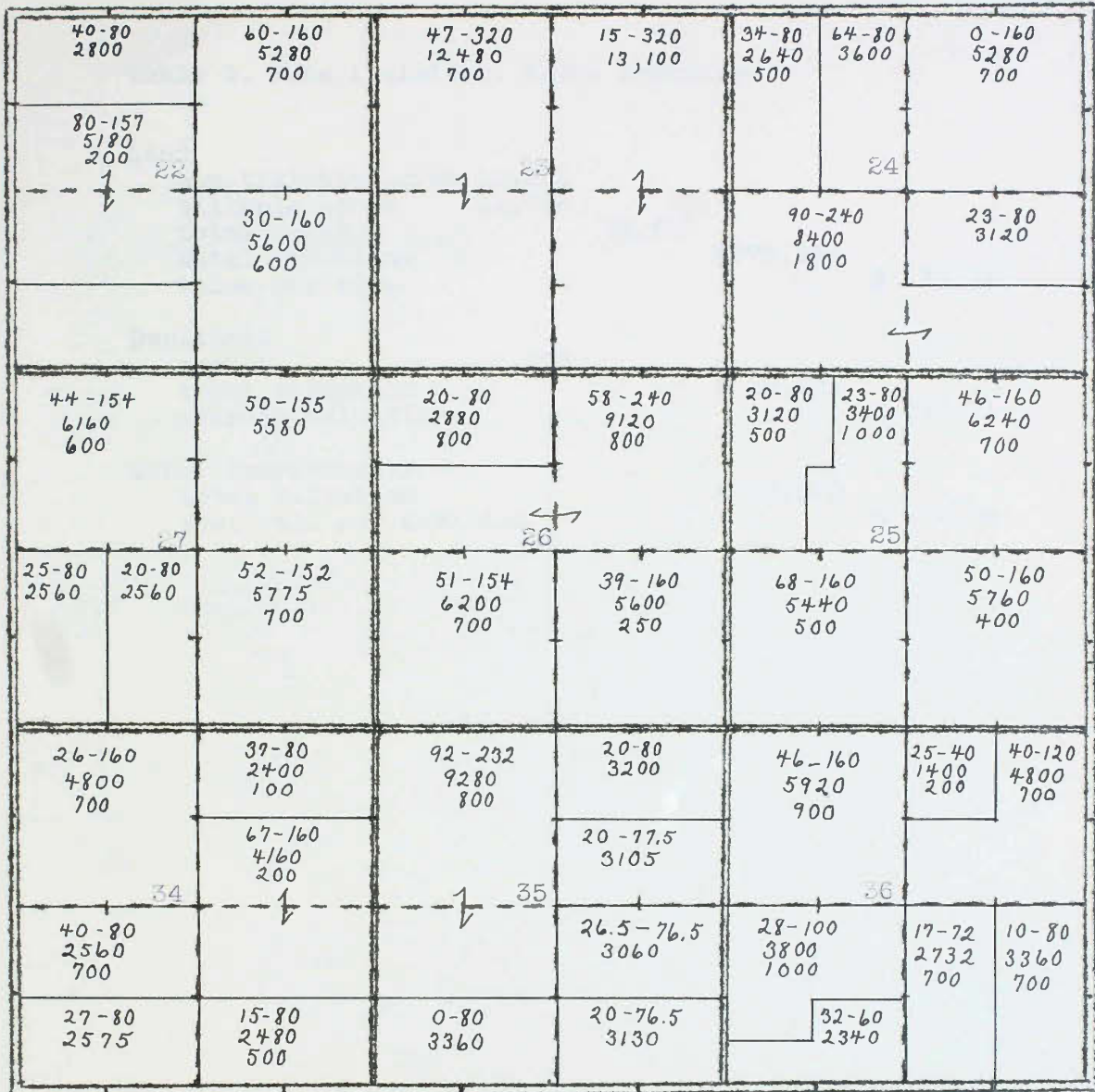


Figure 1-d. Assessment Map. Flora Township (S.E.), Dickinson County, Kansas. 1938.

Table 1. Recapitulation. Flora Township.

Land

non-tillable acres	10,853		
tillable acres	11,788		
total acres		22,621	
total valuation			\$678,546
value per acre			\$ 30.01

Dwellings

number	105		
total valuation			\$ 32,625
average valuation			\$ 310.71

Other improvements

total valuation			\$ 28,925
ave. val. per dwelling			\$ 275.38

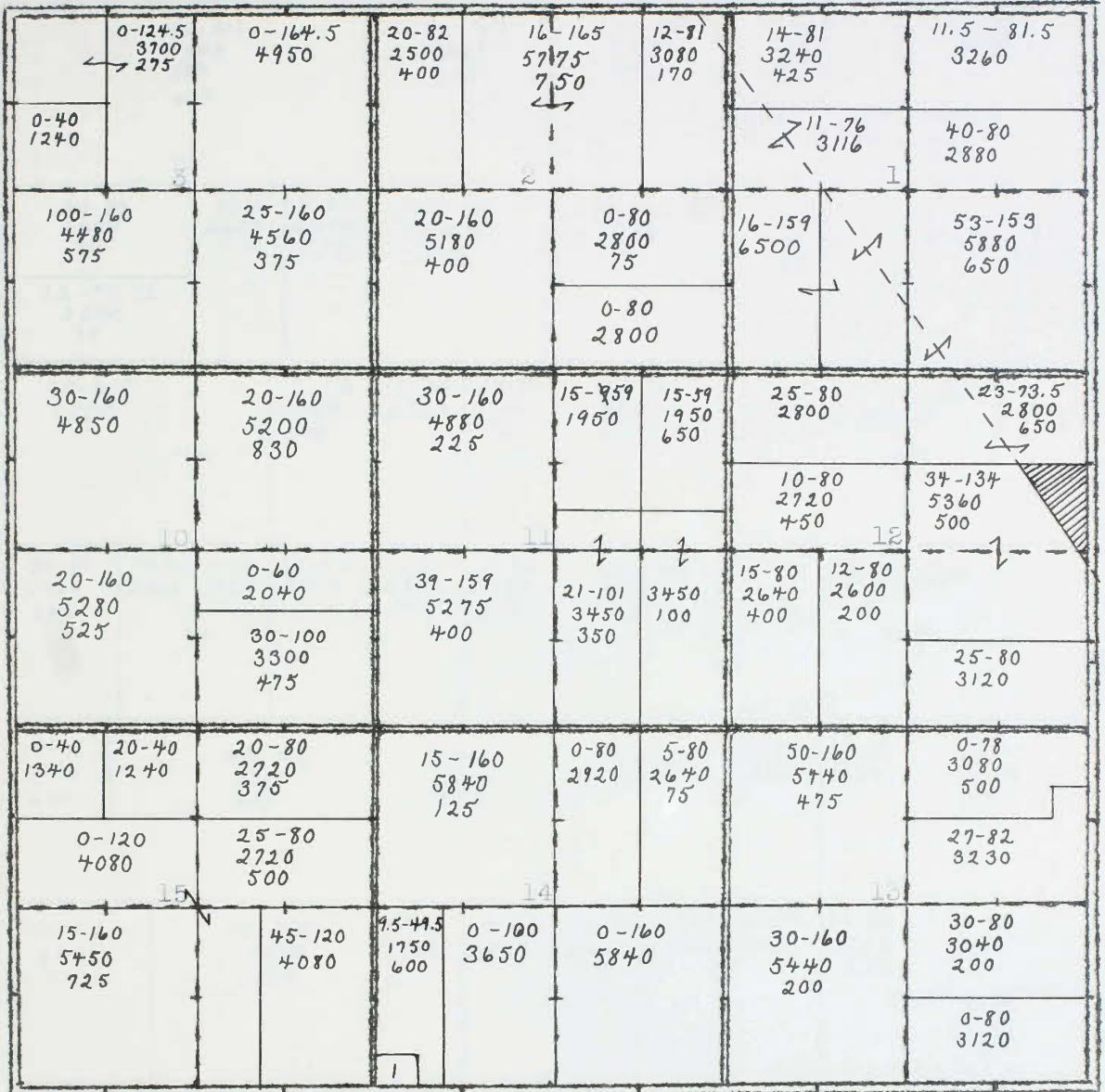


Figure 2-a. Assessment map, Willowdale Township (N.E. 1/4), Dickinson County, Kansas, 1938.

(1) 10¹/₂ acres in S.W. corner section 14, \$365

R-1-E

60-311 9840 210 ↕		33-163 5055 425		65-165 5115 450		45-85 2380 450		35-120 3480	
61		5				0-40 1280	16-40 1120 4	24-44.7 1200 400	
20-80 2480 30	0-80 2600	0-80 2600 275	19-159 4967 450	45-160 4950 275	40-160 4640 675	55-100 2700	35-60 1560 500		
22-70.72 2200 75									
50-200 6200 ↕		15-110 3410 600	15-80 2560	30-80 2160 75	45-160 4860 250	320 8000 ↕			
7				8		9			
30-80 2480 350	70-70 2300	0-50 1625	55-110 3410	0-80 2500 550	0-80 2480 250	60-160 4960 425	320-320 ↕		
15-111 3996 600	35-40 1250	45-160 5760 625	70-160 5440 250	100-160 4960	30-80 2250	40-80 2250	49-160 4640 375		
18				17		16			
15-112 4032	27-200 7200 725 ↕	10-80 2760	0-80 2800	30-80 2640 400	10-80 2720	20-80 2150	25-80 2250 250	0-80 2600	
								0-80 2480 300	

Figure 2-b. Assessment Map, Willowdale Township (N.W.), Dickinson County, Kansas, 1938.

57-153 5200 475		35-160 5400		40-160 5600 700		0-80 2800		50-160 5440 600		50-160 5600 800	
18						30-80 2720				21	
50-152 5165 750		55-80 2500 200		0-80 2800 325		0-43 1500		57-117 4050 575		48-80 2520	
		19-79 2575						↔		↓	
0-72 2500		10-80 2760 510		50-160 5280 400		50-79 2800		8-80 3120		0-80 3120	
						21-80 2880 200				0-80 3120 575	
30										28	
55-152 5075 275		45-160 5440		57-160 5760 250		40-160 6240 150		40-160 6240 675		40-160 5760 450	
41-151 4875		30-160 5360				0-320 11,140 3,25		100-340 11,000 650		110-300 9675 700	
						↔					
15-150 4875 225		20-160 5360 200		25-80 2680 450		30-80 2640		28-80 2680		12-80 2720	
										↑	
										↓	

Figure 2-c. Assessment map, Willowcreek Township (p.w.s.), Dickinson County, Kansas, 1938.

0-160 6080	0-80 3040 650	80-160 5440	0-40 1450	37-160 5920 550	43-160 5920 650
	0-80 3040 600		35-135 4840 500		
5-160 6240 600	10-80 3120 500	0-80 2880	5-145 5365 550	10-120 4465 650	60-200 7400 325
	0-80 3120	0-80 2880			
20-80 2960	90-160 5440	10-80 2760 450	76-80 2400	14-80 2730 875	45-80 2960 125
0-79 3081		27-65 2080		5-40 1520 220	0-20 760 0-20 760 25
8-80 3120 200	70-160 5530 900	8-78 2340 400	95-95 2850	48-80 2400 50	40-80 2495
				22-80 2640 550	35-80 3000 400
0-80 3120 50					15-80 3040
					0-80 3080 100
25-238 7854 500	40-160 5280 450	0-160 5280	0-160 5280	90-160 4640	150-280
					10-40 1320 425
					10-40 1400
					40-80 2720
	0-80 2720	0-160 5280			
					20-118 4130 750
37-80 2440	20-80 2640 525				
				10-80 2640 325	

Figure 2-d. Assessment map, Will Ovale Township, (S.E.), Dickinson County, Kansas, 1938.

Table 2. Recapitulation. Willowdale Township.

Land

non-tillable acres	5,972		
tillable acres	16,950		
total acres		22,922	
total valuation			\$ 772,481
value per acre			\$ 33.70

Dwellings

number	110		
total valuation			\$ 23,915
average valuation			\$ 217.41

Other improvements

total valuation			\$ 26,285
ave. val. per dwelling			\$ 238.96

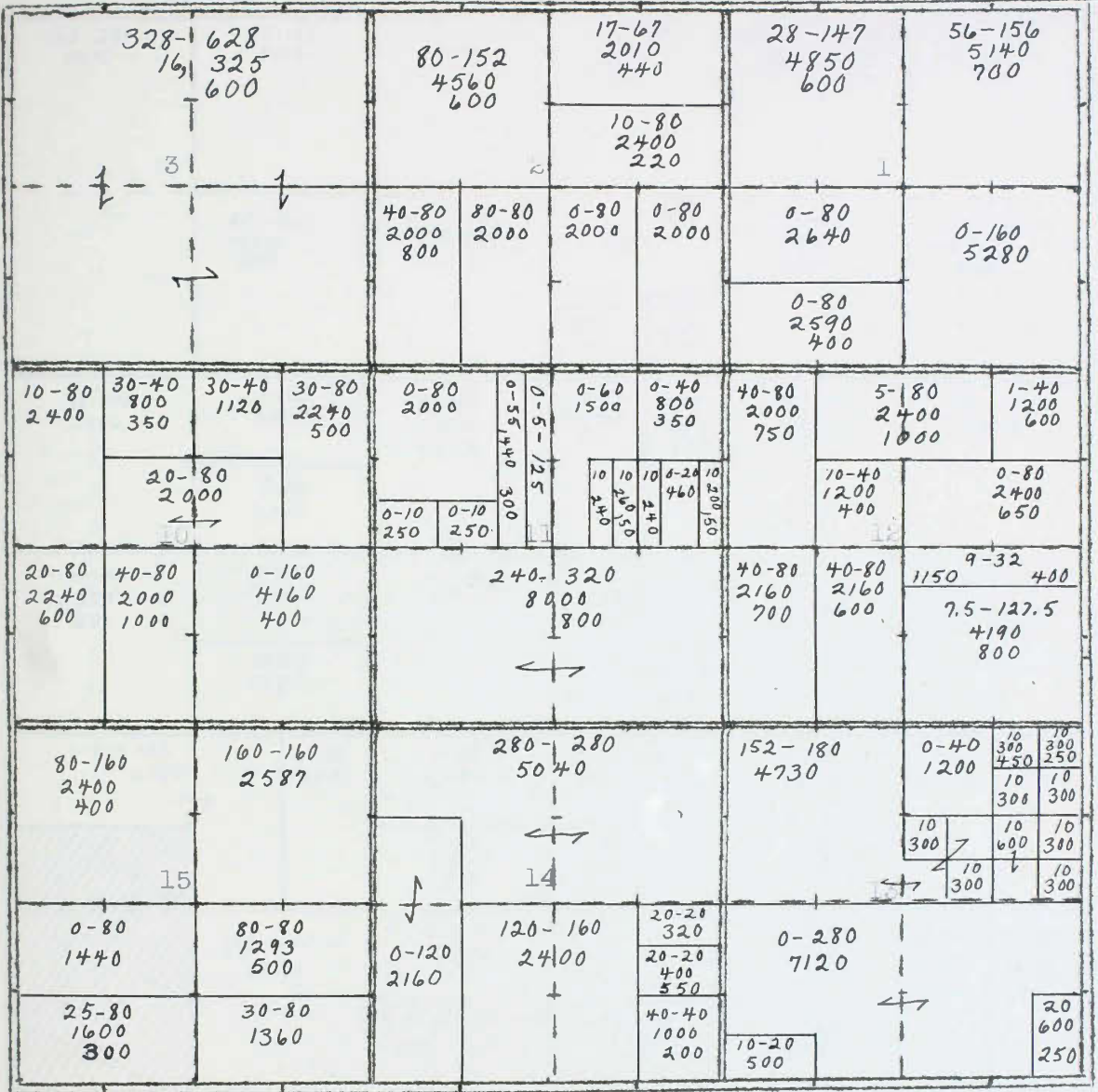


Figure 5-a. Assessment Map, Lincoln Township (N.E.),
Dickinson County Kansas, 1938.

160-294 9570	20-152 5015	0-152 5320	57-152 4560 550	26-76.5 2400 500	41-76.3 2350 400	73-153 5200 700	
6	20-160 5550 350	0-160 5600	0-80 2560	55-160 5060 575	55-160 4920 425		
			10-40 1400 700	30-80 2560 500			
88-148 5000	0-80 2800	5-160 5760 1000	29-80 2400 700	30-80 2560 500	50-160 4800 400	59-159 4400	
7	0-80 2800	0-160 5760	40-120 3600 650	30-80 2560 500	50-160 4800 400	59-159 4400	
	80-80 2880						20-40 1320
3-149 5355 800	0-80 2800	0-160 5760	40-120 3600 650	30-80 2560 500	50-160 4800 400	59-159 4400	
0-156 6700	0-80 2800	0-80 2640	0-40 1200	15-120 3985 1000	0-80 2000	80-80 2000	80-80 2000
			0-80 2540 900	0-40 1200	8-80 2000 500	80-80 2000	80-80 2000
148-148.6 6650	36-71 1925	0-40 1200	0-40 1200	15-120 3985 1000	8-80 2000 500	80-80 2000	80-80 2000
					15-80 2160 700	20-80 2000 400	10-80 2160 600
1550	35.65 1260	10-80 3200 800	0-80 2720	0-80 2720	0-80 2720	0-80 2720	
							0-80 2720

Figure 3-b. Assessment Map, Lincoln Township (N.W.),
Dickinson County, North Dak., 1938.

R-1-E

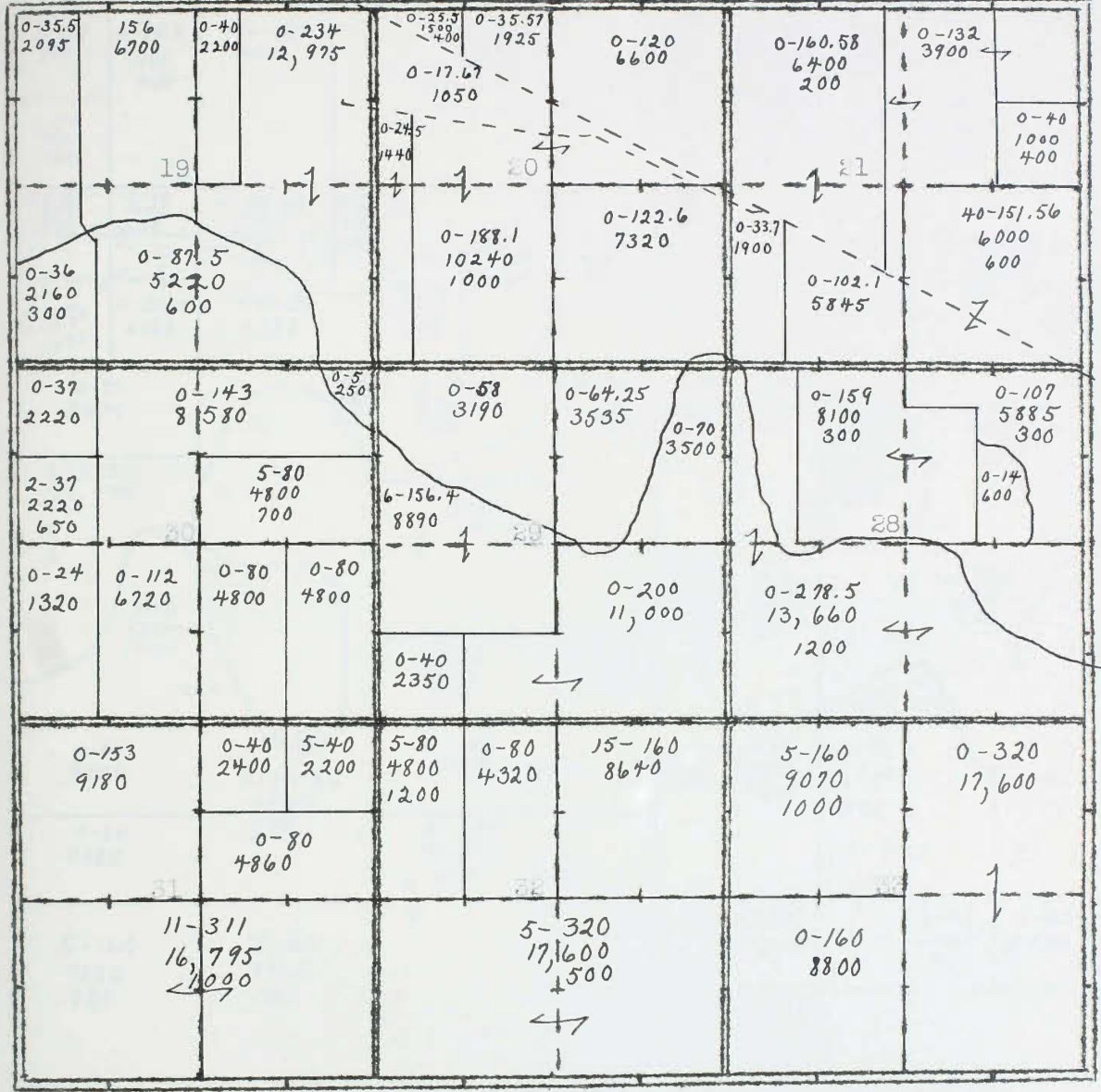


Figure 3-c. Assessment map. Lincoln Township (D.V.-), Dickinson County, Kansas. 1938.

H-1-E

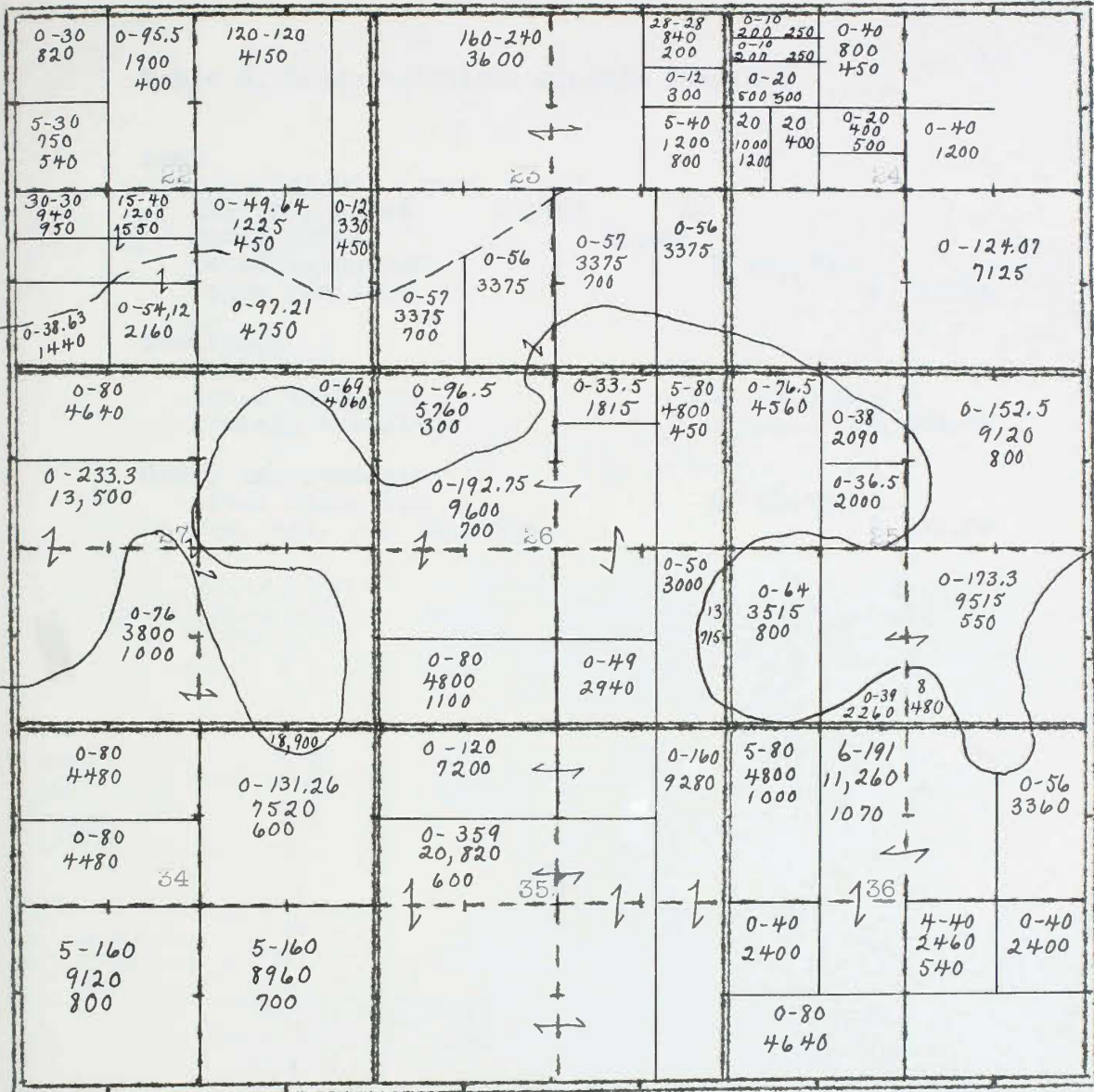


Figure 3-d. Assessment map, Lincoln Township (N.E.), Dickinson County, Kansas, 1938.

Table 3. Recapitulation. Lincoln Township.

Land

non-tillable acres	4,848		
tillable acres	17,458		
total acres		22,306	
total valuation			\$ 899,795
value per acre			\$ 40.34

Dwellings

number		131	
total valuation			\$ 47,750
average valuation			\$ 364.50

Other improvements

total valuation			\$ 29,225
ave. val. per dwelling			\$ 223.09

5-163 5960		4-164 7000 785		9.5-164.5 6100 1650		5-165 6250		0-42.2 1540 500		0-203 6340 1100	
62-80 2385		80-80 2335		10-160 5500 800		5-160 4425		10-160 5650		10-160 6100 1300	
5-80 2390		10-160 5130 300		10-160 5180 650		5-120 4070 200		10-40 1200		5-40 1740	
5-80 2440 350								5-40 1740		5-40 1740	
2-80 2660 250		3-80 2475 650		3-80 2660 200		2-80 2675 450		4-159 5410 600		0-80 1600	
								5-80 2570 400		10-160 6960 550	
0-80 2800		4-80 3640 700		10-160 5325 450		5-160 5400 1150		0-160 5000		10-160 7415 700	
										5-80 3365	
10-160 5340 600		5-80 2640		0-80 2700		10-160 5330 400		0-160 5000		10-160 3375 250	
		0-40 1400		0-80 2860						5-80 3365	
		0-40 100								4-80 3365	
		0-40								8-40 1885 800	
										2-40 1850	
										10-160 6785 900	
										5-40 1700	
										0-40 1700	

Figure 4-a. Assessment Map, Garfield Township (N.E.), Dickinson County, Kansas, 1938.

6-71 3235 400	0-80 3600	3-161.75 7280 400	5-162 6550 700	7-322 12950 700	0-160 6220 100	2-162 7120			
6			5			4			
8-153 6240 1200	0-160 7200	2-60 2400	5-100 4070 700		0-78 2925	5-162 5760 1300	3-80 2750		
3-77 2765 700	4-77 2600	0-160 6350 50	5-160 5835 750	5-160 5460	10-320 11,125 750				
7			8		9				
7-152 5470 1100	10-160 5925	5-160 5470 200	2-80 2850	2-80 2870	3-80 2740	5-160 5215 1650	3-80 2750		
4-154 5575 550	10-160 6390	10-220 8000 600	0-100 3635		5-120 4255 500	0-40 2750			
13			17			0-80 2715 300	0-80 2910		
19-314 11,190 1300		15-220 7940 400	0-100 3635		0-80 2990	0-80 2910 200			
18			17			0-80 2990	0-80 2910		

Figure 4-b. Assessment map, Garfield Township (N.1.E.), Dickinson County, Kansas. 1938.

7-152 5290 400	10-160 5580 450	5-160 5050	0-80 2865	5-80 2990 1700	5-160 5395 500	7-160 5600 450			
19			20		21				
7-152 5070 1150	5-160 4500	10-160 5300	10-100 3410 1050 ←	5-160 5800	0-80 2800				
			10-60 2250 ←		0-80 2800				
10-150.5 5040 650	10-160 5600 1500	0-79.5 2800	0-40 1400	10-120 4350 1000	10-160 5560 1000	5-80 2645 1150			
23		0-79.5 2800	29		28	0-80 2765 750			
5-150 5280 800	0-80 2700	0-80 2500 50	0-80 2800	0-80 2800	10-160 5470 700	0-40 1420 150	2-40 1395	2-80 2720 650	5-80 2980 350
						0-39 1365	2-40 1415 100		
10-148.25 4730 300	30-240 7990 900	5-160 5240 1400	2-80 2755 550	0-80 2400	0-160 5800	0-160 5945			
31	↓		32		33				
12-147 4925 250		0-80 2800		0-160 5595 900	5-160 5595 900	5-160 5585 900			
	10-80 2840 400	0-80 2840 400							

Figure 4-c. Assessment Map, Garfield Township (S.W.),
Dickinson County, Kansas. 1938.

2-80 2830 300	10-160 5740 1400	0-40 1462	5-80 2925	10-80 2750	0-40 1450	10-80 3605 1450	0-80 3585	10-160 6025 250
5-80 2845 450		0-40 1463			5-40 1440 400			
10-80 2700	9-159 5650 700	10-200 7890 700		10-120 4725 800	10-80 3550 150	5-80 3600	0-80 2700	
3-80 2620							5-80 2770 700	
0-80 2735	10-160 5090 1450	2-80 3080	0-80 3080	3-40 1740	10-120 5450 1700	20-80 3000 550	3-80 3200	10-160 5500 1000
0-80 2620								
10-160 5200 900	10-160 5240 1500	10-160 6700		20-160 6700		19-319 11,150 1450		
1-158 5270 500	0-79 2800	0-160 6700		20-160 5220 1220		15-160 5145	5-80 2660 500	
	0-80 2800						10-160 5300	
3-318 10,875 1100		10-160 6960 1100		0-80 3600		15-160 5380 1300		
				5-80 3200			0-40 1320	
							0-40 1560	

Figure 4-d. Assessment Map, Garfield Township (S.E. 1), Dickinson County, Kansas, 1938.

Table 4. Recapitulation. Garfield Township.

Land			
non-tillable acres	1,197		
tillable acres	21,761		
total acres		22,958	
total valuation			\$ 826,745
value per acre			\$ 36.01
Dwellings			
number	106		
total valuation			\$ 48,100
average valuation			\$ 453.77
Other improvements			
total valuation			\$ 31,135
ave. val. per dwelling			\$ 293.72

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0-160 4800 850	0-80 2400	0-80 2400 725		0-260 10,400 1,000	0-161.5 5635 1750	0-160.5 5600 475
		0-60 2400				
0-160 4800 650	0-160 4800 1350		0-320 12,800 2000		0-80 2800	0-80 2800 1150
					0-80 2800	0-80 2800
0-40 1400	0-200 7000 975	0-160 6420	0-153.25 6120	0-158 5700 1900	0-160 5600 1000	
0-80 2800 200						
0-159 4800 600	0-80 2800	0-80 3200 1750	0-240 9600 1750	0-79.5 2800 1250	0-160 5600	
	0-80 2800			0-80 2800 2000		
0-80 2400 200	0-160 4800 1300	0-80 3500 900	0-80 3100 350	0-80 2500	0-85 2975	0-160 5600
0-80 2400		0-80 3000			0-75 2625	
0-160 4500	0-160 4500 375	0-80 2800	0-80 3200	0-160 5600 250	0-155 5425 200	0-160 5600 1300

Figure 5-a. Assessment map, Wheatland Township (N.E.),
Dickinson County, Kansas, 1938.

0-304.7 7360 200		0-78.39 2240		0-158 4740 300		0-159.5 4770		0-160 4640		0-160 4800 750	
		0-80 2240									
6		5		4							
↑		0-80 2000		0-160 4800 850		0-159 4770 525		0-160 4800		0-160 4740 300	
		0-80 2000									
0-238 5950 950		0-80 2000		0-159 4770		0-160 5600 750		0-160 5600 1125		0-80 2800	
↔										0-160 5600 900	
7		8		9						↑	
158-158 3475		0-160 4000		0-160 4000		0-160 5600 850		0-160 5600 1125		0-80 2800	
79-79 1800		0-160 4000 1000		0-320 9600 1800				0-160 5600 775		0-160 4800 1900	
0-79 2000				↔							
15		17		16							
0-78 1950		0-160 4000 1450		0-80 2000		160-160 4000		0-160 5120		0-80 2560	
										0-160 5120 900	
								0-80 2560			

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Figure 5-b. Assessment Map. Wheatland Township (N.W.), Dickinson County, Kansas. 1928.

0-158.5 4000 950	0-160 4000		0-160 4000 1000	0-160 4320 650	0-160 5120 500	0-160 4800 1100
0-319 7975 ↓ ↔ ↓		0-160 3680		0-160 4000	0-160 4800	0-160 4800 500
53.71-158.71 4750 600	80-80 2000		0-320 8000 750	0-160 4000 400	0-79 1975	0-240 7200 300 ←
		0-160 4000 1150				
0-159.5 4000 1300	0-80 2000 700	↔		80-80 2000	0-160 4000	0-240 7200
				80-80 2000		
0-160 4000 925	40 1000	0-60 1500	0-60 1500	0-160 4000	0-160 4000 1000	0-240 7200
						↓
0-80 2000	160-160 4000		0-80 2000	0-80 2000 550	0-160 4000	
0-80 2000			0-80 2000	0-80 2000		
						0-80 2400 175

0-80 2400	0-160 4800 2175	0-480 19,200 1350		0-80 2800 750	0-80 2800	0-160 5600 1400
		←	↕			
0-160 4800 725	0-160 4800 2000	0-160 6400		0-80 2800 1200	0-240 8400 1000	
					↕	
0-80 2400 675	0-160 4800	0-159 5565 550		0-80 2800	0-160 5600	0-160 5600
0-80 2400				0-240 8400 1850		
80-80 2000	0-160 5600 1075	0-160 5600		0-160 5600	0-80 2800	0-80 2800
0-80 2400						
0-1640 23,700 1800		0-160 6000 1100		0-160 5600 200	0-160 5600 500	0-80 2400 1700
						0-80 2400
		0-160 6000 950		0-160 5800	0-160 5600 650	0-160 4800 900

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Figure 5-d. Assessment map, Wheatland Township (S.E.), Dickinson County, Kansas, 1938.

Table 5. Recapitulation. Wheatland Township.

Land			
non-tillable acres	1,368		
tillable acres	21,637		
total acres		22,999	
total valuation			\$ 719,925
value per acre			\$ 31.30
Dwellings			
number	86		
total valuation			\$ 37,075
average valuation			\$ 431.10
Other improvements			
total valuation			\$ 49,640
ave. val. per dwelling			\$ 577.21

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25-1615 24,517 6,000			4-160 6600 200	5-80 3181 200	25-80 2800	30-160 4200
1			2	2-80 3191	20-80 2870 500	1
1				5-150 6000 500	20-160 5605 800	8-158 4552
			0-44 1917 750			
5-80 2643 350	15-80 2700 925	50-320 13,104	40-160 4360 1100	0-160 6162 800	10-145 5212 700	0-147 6000 900
10			11	12		
0-80 3019	10-80 3400	1	60-160 4536	0-80 3100	0-40 1554	0-80 3024
				15-80 2815	0-40 1512	10-160 5500 800
160-1640 19,200 4			60-160 4300 950	60-160 4200	20-160 5500 1200	20-160 5500 800
15			14	13		
1			60-160 4600	50-160 4290 225	140-240 7000	
					15-80 2600 150	

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Figure 6-a. Assessment Map, Holland Township (N.E.),
Dickinson County, Kansas. 1938.

	6-80 2446 300	22-152 4148	0-80 2200	160-160 4000	452-452 11,500	10-160 4763 1400	10-160 5100 1000	
1	6	1		5	1	4		
	50-225 6400 2500		1.6-71.6 2200			16-146.5 4500	17-147 4631	
	20-160 4300 375	40-160 4032	30-160 4300	60-160 4400 1100	10-80 2426	0-78 2320	80-80 2000	100-160 4368
	20-160 4100	40-160 4100	39-79	17-160 4425 75		70-160 4500 325	15-80 2179	30-80 2179
	20-160 4400 950	10-160 4400 700	60-160 4500 750	0-160 4500 750		120-160 4000	95-160 4009 800	
	80-1320 8400 400		10-80 2410	10-160 4400 300		60-160 4460 1000	40-160 4375 350	
			80-80 1890					

Figure 6-b. Assessment Map, Holland Township (N.W.),
Dickinson County, Kansas. 1938

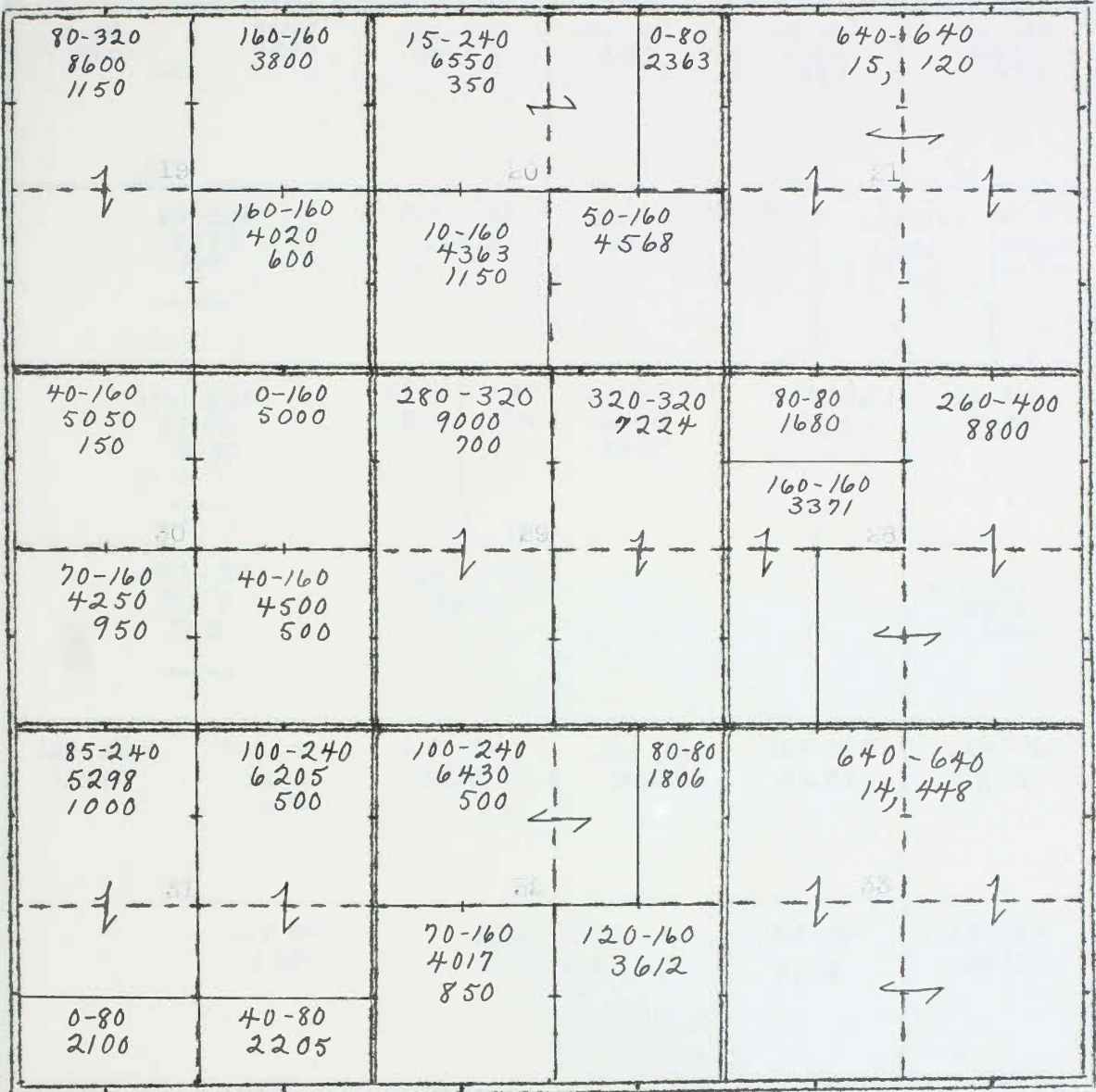


Figure 6-c. Assessment Map, Holland Township (S.W. 1/4)
 Dickinson County, Kansas. 1938

0-160 3900	0-160 4800	140-160 3885	140-160 3885	60-160 4120 500	70-160 4300 650
80-320 8093 800 ↔	160-160 3623	160-160 3623	40-80 1945	80-160 4200 ↔	20-80 2260 1100
170-320 8496 950 ↔	80-80 1806	80-80 1806	250-320 6954 1000	280-320 7040	140-160 3600
240-320 7953 500 ↔	160-160 3612				120-160 3810 600
320-320 7224	130-160 3600 600	160-160 3612	160-160 3612	160-160 3675	160-160 3612
↔	120-160 3600	320-320 7224 ↔		160-160 3612	160-160 3612

Figure 6-a. Assessment map, Holland Township (S.W.)
Dickinson County, Kansas. 1888.

Table 6. Recapitulation. Holland Township.

Land

non-tillable acres	11,137		
tillable acres	11,648		
total acres	22,785		
total valuation		\$ 630,599	
value per acre			\$ 27.67

Dwellings

number	54		
total valuation		\$ 24,800	
average valuation			\$ 459.26

Other improvements

total valuation		\$ 22,125	
ave. val. per dwelling			\$ 409.72

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69-76.0 2080	5-80 3300	57-157 5840 50	20-157 5840	3-32 350	44-84 3640 400	80-154 6840 4150	13-30.6 1200
				40-130 5480 350			17-40 1650 350
60-160 4780 350	0-160 4800	15-160 4650	30-80 2700	10-80 3300 400	14-59 3120	5-69 3940	3-40 1825
					29-59.31 2380	8-40 2120	0-40 2400
0-80 2500	2480 2490 400	42-160 4705 975	30-160 4910 625	60-160 4700 670	70-80 1890	5-40 2100	5-40 2100
					42-80 2065 100	10-40 1760	20-40 1500
25-160 5100	67-160 5000	120-160 3840	68-80 1960	73-80 1850	42-85 2065 100	40-120 4300	0-40 1440
84-160 5000 300	75-159 4850 450	35-80 2390 500	108-240 6780 800		50-160 4400 600	42-80 1945 525	40-40 880
		80-80 1800					0-40 1440
6-160 6750 800	78-160 4900	16-80 2505 360	15-80 2280	6-80 2850 800	8-160 5190 950	5-160 4900	

Figure 7-4. Assessment map. Creeper Township (N.E.), Lincoln County, Kansas. 1938.

48-135 4205 350		58-153 4485 400		10-74 2440		44-154 5350 500		32-172 5600 400		10-154 5670 300	
6				0-80 2750		5		4			
40-144 4050 275		0-80 3100	0-80 3200	20-158 6265 500		50-120 4060		0-140 4300 50		32-160 5100 300	
						40-40 1120		←			
34-145 4900 600		25-160 5675 325		25-158 6070 475		0-80 3200 150		0-160 6080		33-160 6085 100	
7				8		0-80 3200		9			
15-74 2440 325	0-74 2600 225	0-160 6500				60-160 5800 650		30-160 5960 475		35-80 2450	33-80 2470 1350
33-102 3345 300	0-80 3600	15-160 5115 150		0-160 6600		40-80 2600	17-80 3000 550	47-80 2100		60-160 4920 425	
1	18			17				0-80 2800		16	
		0-80 3200	0-80 3300	53-160 5825 350		0-156 6720		10-160 5900 300		18-80 2925 75	0-80 3300

Figure 7-b. Acrement map, Cheever Township (N.W.), Dickinson County, Kansas, 1884

0-33 1200	20-40 1250	0-160 6400	0-80 3360	0-80 3360	0-158 6450 450	0-80 3100	0-80 2700	40-160 6240
0-75.4 2700								
64-148 4800 700	60-160 5700 425		0-80 3400		35-161 6340	23-160 6550 300		50-160 6300 400
			25-80 3150					
35-150 5300 475	0-80 3200 325	0-80 3300 100	80-160 5700		20-80 3040	0-80 3500		38-160 6750 600
			↓		46-160 6025 675	0-80 3500 400		
25-152 5935 350	0-80 3200	0-80 3360	0-80 3300		↓	0-80 3300 75	80-80 3255 675	0-60 2580
			20-80 2840 125		0-80 3300			0-100 4400 400
0-320 13,105 925			27-159 5290 325		40-160 5440 125	0-320 13,400		
44-75 2530	35-120 5560		10-160 6600		12-80 2985 475	0-320 13,400		
0-76 3100 475	0-40 1700 450				0-80 3100 100			

Figure 7-c. Assessment Map, Cheever Township (S.W. 1/4)
 Dickinson County, Kansas. 1908.

43-160 5550 700	15-80 2900	0-79 2850	10-160 4720 200	4-80 2740	134-319 9180 950	
				60-80 2040		
10-160 6000 475	21-159 5460 775	65-80 2200	5-160 6300 425	55-160 4885 425	30-160 5520 250	
		0-80 3200				
0-160 5900	60-160 5020 100	5-80 2960 515	5-80 2950 350	20-80 2880 375	18-80 2750 350	52-160 5335 475
						40-240 8880 600
0-160 6100 375	20-160 5490 500	29-159 5840 650	55-160 5210 425	31-160 5580		24-80 2480
8-80 3010	30-160 6050 475	20-160 6185 525	68-240 8035 500	38-160 5335 500	30-80 2760 500	
	5-80 3200				14-80 2900 375	
0-160 6500 725	30-160 6210 675	6-80 3290 700	0-80 3280		6-80 2965 475	35-160 5450 500
				12-76 2695 250	0-70 2660	
					0-10 440 225	

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Figure 7-d. Assessment Map, Cheever Township (S.W. 1/4)
Dickinson County, Kansas. 1938.

Table 7. Recapitulation. Cheever Township.

Land			
non-tillable acres	4,836		
tillable acres	17,861		
total acres	22,697		
total valuation		\$ 819,865	
value per acre			\$ 36.12
Dwellings			
number	111		
total valuation		\$ 22,810	
average valuation			\$ 205.49
Other improvements			
total valuation		\$ 29,060	
ave. val. per dwelling			\$ 261.80

33-167 6388 1100	27-167 6370 1010	21.75 882	0-65 2662	7-84 3340 800	56-83 2634	32-161 6156 1050	
			0-80 3276 825	0-80 3276 700	20-80 3003		
0-80 2688	80-160 6382 500		0-160 6552 1350	0-160 6552 600	0-160 6552	15-160 6347 850	
0-80 2688							
0-158 6470 1500	11-80 3026 520	0-76 3112	0-160 6552 850	6-159 6429 1500	0-160 6552 950	0-80 3276 1000	0-80 3276
0-160 6552 1100	0-158.5 6470 1300		0-160 6405 850	0-80 3276	0-80 3276	0-160 6552	15-80 3071
							0-80 3276 1325
120-160 5418	40-160 6174		0-320 13,104 1190		0-160 6552	0-160 6552 925	
70-160 5891	0-160 6552 750	0-80 3276 935	10-80 3140 550	20-160 6276 1600	0-160 6552 1200	0-160 6342	

Figure 3-a Assessment Map, Dickey Township (N.F.)
Lincoln County, Kansas, 1958

12-155 6183 900	0-86 3522	0-84 3440	12-84 3251 574	37-248.5 9652 975			
	30-80 2993		0-81 3232				
6		1	5	4			
0-159 6511 700	20-160 6363 400	0-244 9992 1000	16-162.6 6464 1000	20-247.5 9842 1600	0-158 6470 1350		
0-131.3 5040 365	0-80 3528	0-80 3528	37-160 6047 680	0-80 3276	20-160 6510 800	0-159 6511	0-160 6552
7			1	8			
15-76 3036 820	38-160 6674			20-160 6363 1425	0-160 6552 850	0-160 6552	
35-67.5 2721 725			0-80 3444				
31-159 6357 900	38-80 2757 650	0-160 6552	10-80 3066	0-80 3192	40-160 6300 750	0-160 6552 1272	
18			17		16		
0-78.5 3440	40-160 6006 1100	135-160 4709 1100	35-160 6090 900	8-160 6476 735	0-160 6552 1160		
0-78.5 3440 400							

Figure 8-b. Assessment Map, Luceye Township (N.W. 2)
 Dickinson County, Kansas 1908.

24-50 1718 850	0-30 1260	70-76 2075 640	0-41 1722	119-119 4865	40-160 5712 220	0-80 3276 450	0-160 6384	80-320 12012 1600
120-235 6468 1400		35-80 2478 225		100-160 4704 400	25-160 5859 650	0-160 6020 950	16-80 2873 900	
18-84 3194 850	37-152 6474 700	5-80 3560	45-160 5649 500	18-160 5989 800	13-120 4849 440	15-80 3003 1100	20-120 4746 540	
27-122 4827 900	0-37 1671	14-80 3497	5-80 3124	23-80 2878 1025	32-160 6250 30	25-75.8 2651 600	13-40 1419 600	48-120 3604
12-77 3062 675		40-40 1302 725		24-80 2890 900		0-74 3186 1000	14-80 3417	40-240 10,290 1325
0-80 3276		19-60 2221 885		80-160 4872	50-160 5124 800	35-160 6221 850		
0-152 6384 900		25-160 7040 850		18-100 4011 550	0-80 2772 625	27-160 5307 700		
18-80 2715 750		0-80 2772						

Figure 8-c. Assessment of T. buckleyi (S.V.)
 Dickinson County, Kansas. 1958.

10-80 3140 700	2-80 3249	2-160 6416 1500	0-160 6263 1185	0-160 6525 350	16-160 6182 900
0-80 3276 700	0-80 3276				
3-77.8 2959 650	25-80 2735	0-80 3024	0-160 6206	40-160 5880	26-160 6056 1925
	30-80 2678 750				11-160 6412 850
100-159 4944	40-160 5628 695	27-160 5625 820	0-80 2940	52-320 11550 1065	
			18-80 2751 1175		
43-160 5183 700	10-160 5775 600	0-80 2520	52-80 2302 368	35-80 2609	12-80 29 500
				80-80 2184	50-160 5933 760
				0-80 3108	
35-160 5381 795	0-80 2772 550		580-640 17,919	12-80 2671	15-40 1444
	0-80 2772			12-80 2671	30-120 3906 375
35-160 5250 700	60-160 5040 675			50-160 5355 750	17-160 5251 625

Figure 8-c. Assessment Map, Buckeye Township (S.E.)
Licking County, Kansas. 1938.

Table 8. Recapitulation. Buckeye Township.

Land

non-tillable acres	4,117		
tillable acres	18,902		
total acres		23,019	
total valuation			\$ 872,944
value per acre			\$ 37.92

Dwellings

number		133	
total valuation			\$ 52,385
average valuation			\$ 393.87

Other improvements

total valuation			\$ 51,812
ave. val. per dwelling			\$ 389.56

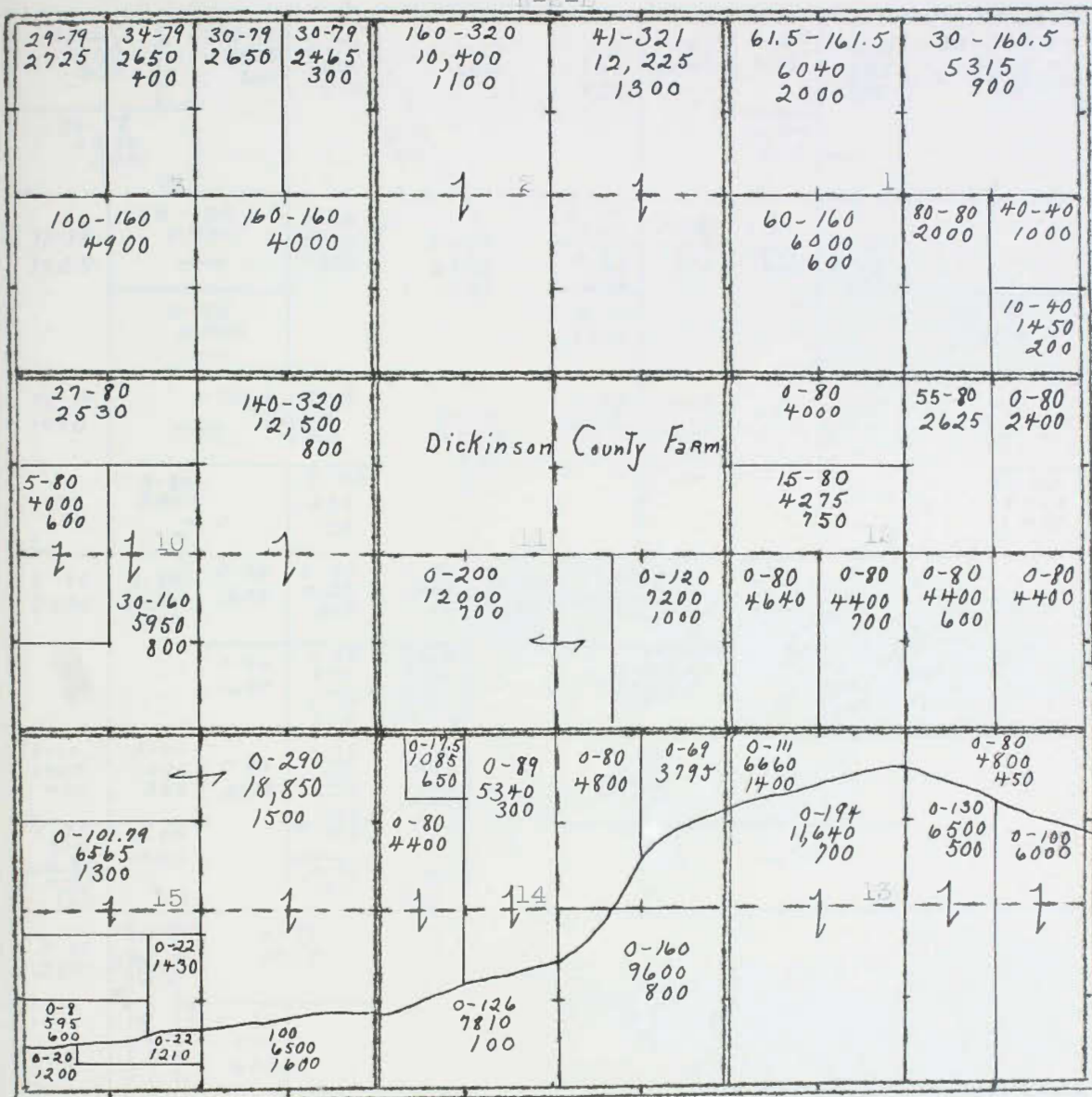


Figure 9-a. Assessment map. Grant Township (N.E.4)
Dickinson County, Kansas. 1938

50-60 1650 600	37-97 3325 300	0-72 3275 500	0-138 6900	0-78.5 3925 450	0-78.5 2747	0-38.5 1155	0-61.5 2085 800	30-237.5 9050 900
38-78 2350 300			0-15 700			15-40 1375		
78-78 1925	40-180 2400 ↕	0-80 3200 900	0-154 6930 500	0-20 1200 0-20 1200 600	0-80 4000 700	0-80 2800 400	20-95.5 3900 700	60-80 2300
	0-80 2400 ↕			0-40 2400				
78-78 1950	101.9-101.9 ↕ 3565 700		0-113 4520 900	0-78 4290 1000	0-80 4000 300			0-40 2000 300
	0-80 2800 ↕	12-40 1280 750						
0-80 3200	0-80 3200 550	0-40 1600	0-40 1600 600	0-40 1600 25	72-72 3640 4000	0-75 4125		
		0-40 1600	0-20 800	1-20 900		0-77 3850		
			0-20 800	0-20 1000 500				
0-40 1400 400	0-40 1400 200	0-80 2400	0-25 1000 600	0-36 1440 400		0-77 4620 1100		
			0-25 1000 300	0-35.6 1400				
0-20 700 250	0-40 1400							
0-20 700 100			0-30 1050	0-10 400				
0-80 2800	20 15 20 25 2000 1500 1000 800	0-80 2800						
		0-50 1750 600						

Figure 9-b. Assessment map, Grant Township (N.W. 2)
Dickinson County, Kansas, 1938

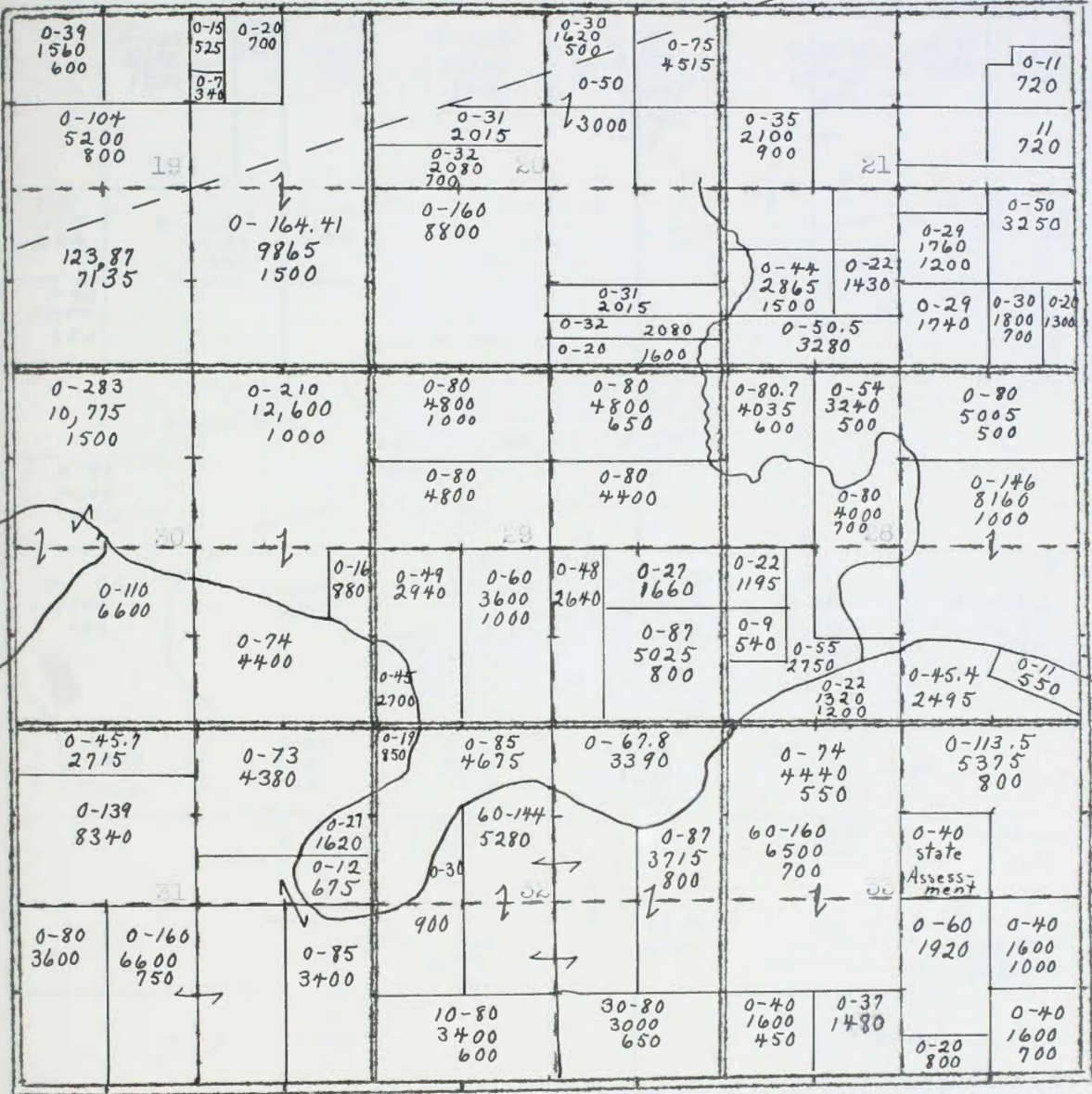


Figure 9-c. Assessment Map, Grant Township (S.W.), Dickinson County, Kansas, 1928

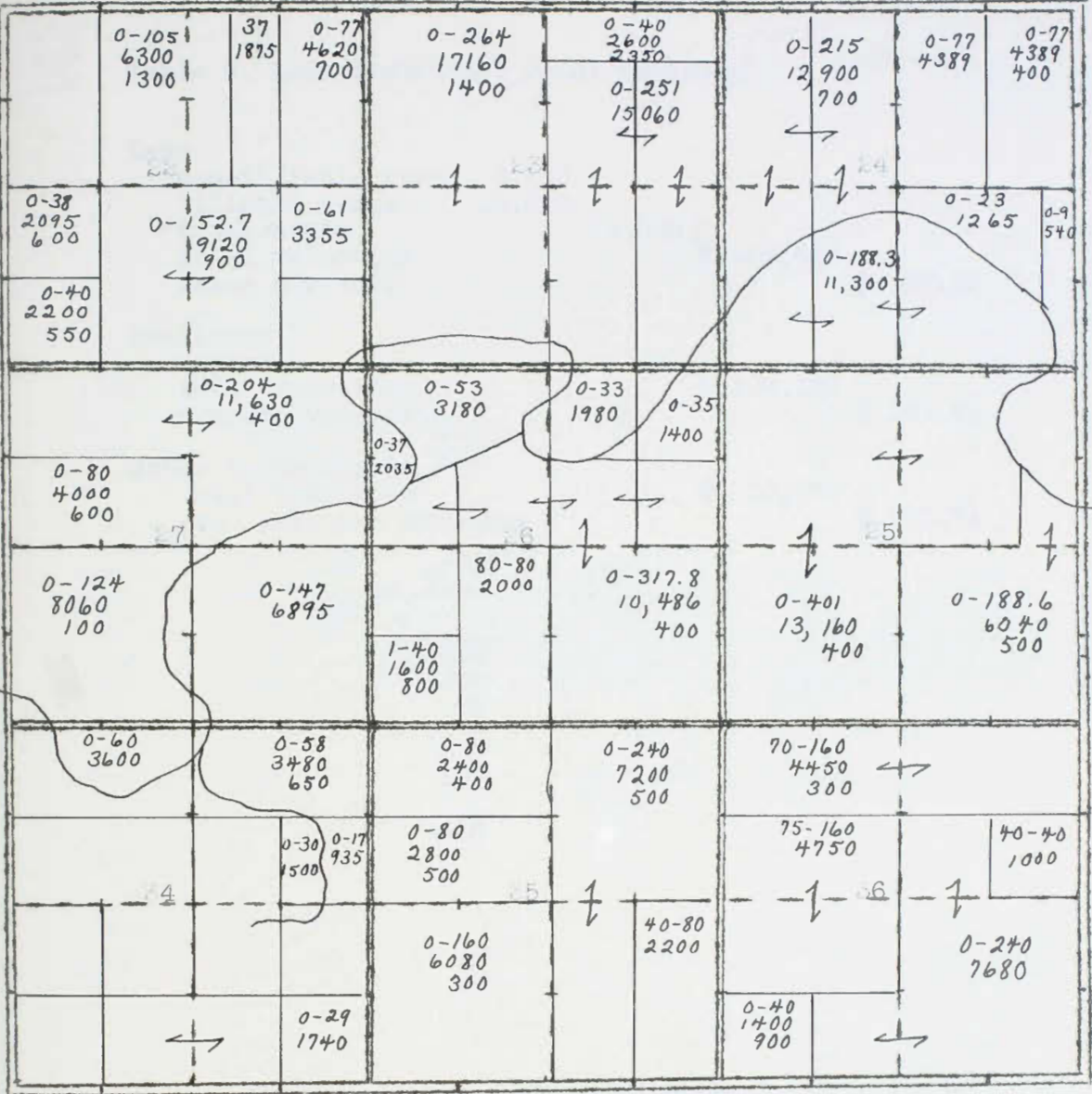


Figure 9-0. Assessment map, Grant Township (D.C.)
 Dickinson County, Kansas, 1928

Table 9. Recapitulation. Grant Township

Land

non-tillable acres	3,105		
tillable acres	16,855		
total acres	19,960		
total valuation		\$ 949,620	
value per acre			\$ 47.58

Dwellings

number	181		
total valuation		\$ 103,150	
average valuation			\$ 569.89

Other improvements

total valuation		\$ 52,800	
ave. val. per dwelling			\$ 291.71

0-81 2660 275	←	90-162 6840	0-240 8650 875	0-80 2565 75	0-162 5190 310	0-80 2665 250	153 1700	0-26 830	0-80 2565	0-80 2610 350
	3	10-80 3650 525	↓	2				1		
0-160 5275 375		10-80 3650 525		↙	0-80 2460 225	0-160 5055 700			0-80 2605	0-80 2610 250
		30-80 2840 260		0-80 2960						
0-160 5175 675		70-160 5475 475		30-160 7300 650		140-160 6825 1350		0-160 5450 700		0-80 2100 275
	10				11					0-80 2000 575
0-80 2680 400		0-40 1040	0-80 2680 475	12-80 3500	0-80 3650	0-80 2205		0-80 1980 350		0-160 4300
0-100 3300 475	↙	0-20 600		14-80 3425 400				0-80 2090 335		
0-80 2550		0-160 5200 350		32-80 2950	0-80 3400 425	0-80 2800		0-160 4285 200	0-80 2100 250	0-79 2225 100
0-80 2600				32-80 2950						
	15				14					13
0-160 5250 800		0-80 2700	34-79 2625 275	30-80 2700	12-70 2555 100	40-120 3225 450	0-50 1300 350	0-80 2050	0-80 2150 200	0-80 2225 225
						↙		0-80 2300 325		

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Figure 10-a. Assessment Map. Newbern Township (N.E.¼)
Dickinson County, Kansas. 1938

3.3- 323.3 10,800 625		0-161 5600 575		0-161 5500 750		8-39 1410	0-374 1340	0-162 5525 350	
6		5				0-75.6 2580		4	
0-162.5 5650 725	0-104 3650 475	0-28 925 375	0-160 5450 925	0-160 5675 1250		0-78 2750 350	0-80 2775 325	0-80 2750 350	0-40 1375
		0-28 975 75							0-40 1250
0-162 5950 650	0-104 3650 375	0-56 460 275	0-80 2800 150	0-160 5850 775		0-80 2550 300	0-80 2550	0-80 2900 700	
7				8				9	
0-162 6400 550	0-80 2850	0-80 2850 630	0-80 2800 125	0-80 2850	0-80 2875	0-160 5125 425		0-160 5560 220	
0-161.7 6375 625	0-160 5775	0-160 5700 800		0-80 2640		0-160 5300		0-80 2840	
18				17				16	
0-161 6075 700	0-158.5 5500 700	0-160 5675 500				0-160 5750 750		0-60 2100	
								0-60 2100	
								0-60 2100	

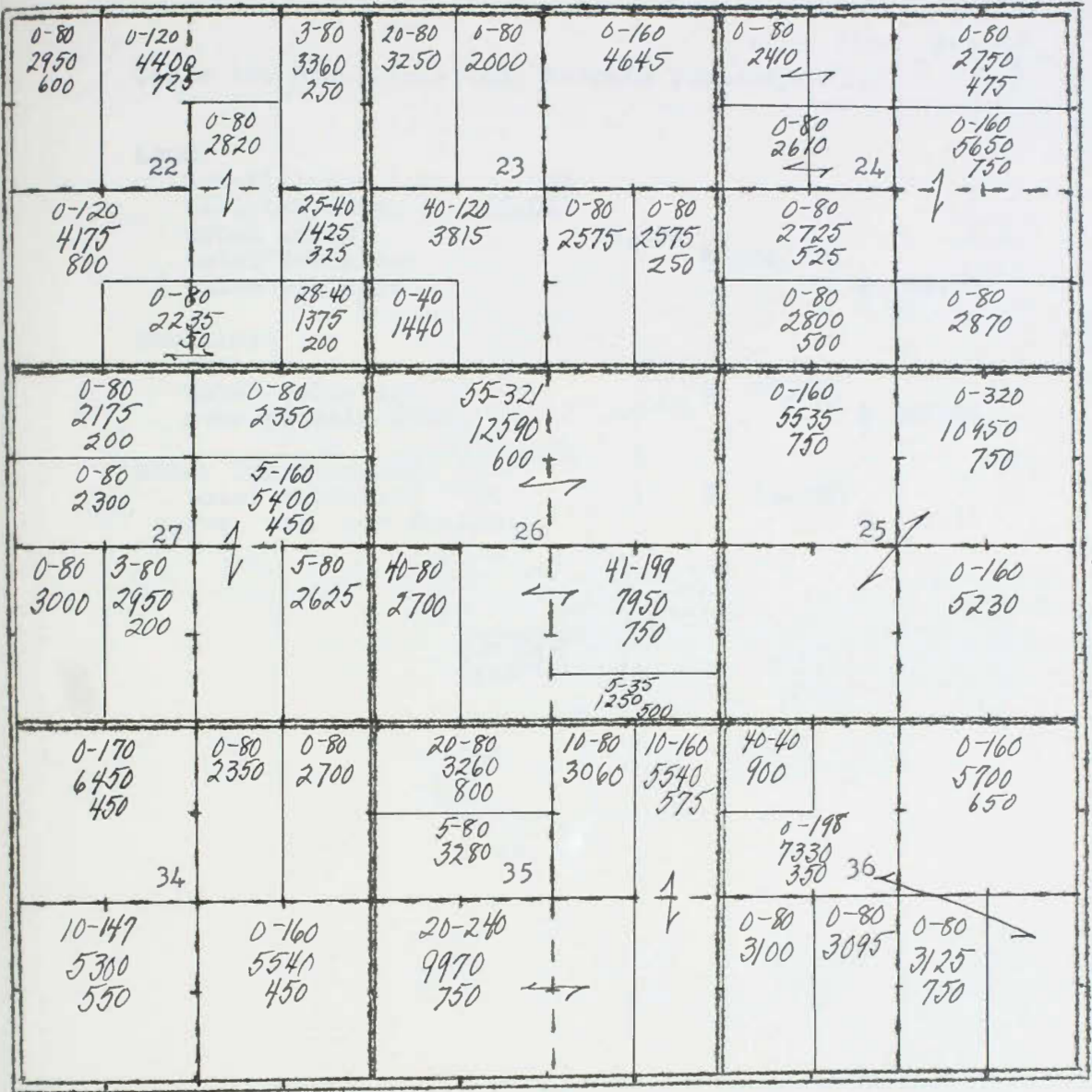
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Figure 10-b. Assessment Map. Newbern Township (N.W.¼)
Dickinson County, Kansas 1938

0-160 5900 500	0-160 5900	0-160 5900 1150	0-160 5700 775	0-160 5325 550	0-320 10,320			
19		20		21		1		
0-160 5400	0-159 5650 850	0-160 5600	0-80 2875	0-40 1380	0-35 1175	0-125 4125 575	↑	
				0-40 1380				
0-160 5500	0-80 2900	0-80 2840	0-160 5750 650	0-160 5225 800	0-40 1350	0-80 2950 550	0-80 2650	0-80 2850 500
30		29			↑	28		
0-160 5500	0-80 3000 500	0-80 2840 600	0-160 5600 875	0-160 5750 500	0-200 7075 675	0-80 2750 550	0-80 2700	
0-160 5850 450	0-79 2880	0-160 5830 750	0-80 2950 425	0-80 2850 150	0-80 2600 450	0-119 4640 450		
	0-240 8225 875				0-110 3960			
31		32			33			
	↑	0-160 5510 750	0-160 5500 450	0-160 5580 550	0-170 7250 550			
0-160 5600 775	←							

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Figure 10-c. Assessment Map. Newbern Township (S.W.¼)
Dickinson County, Kansas. 1938



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Figure 10-d. Assessment Map. Newbern Township (S.E.¼)
Dickinson County, Kansas. 1938

Table 10. Recapitulation. Newbern Township.

Land

non-tillable acres	991		
tillable acres	22,063		
total acres		23,054	
total valuation			\$ 801,770
value per acre			\$ 34.78

Dwellings

number	127		
total valuation			\$ 34,225
average valuation			\$ 269.49

Other improvements

total valuation			\$ 31,880
ave. val. per dwelling			\$ 251.11

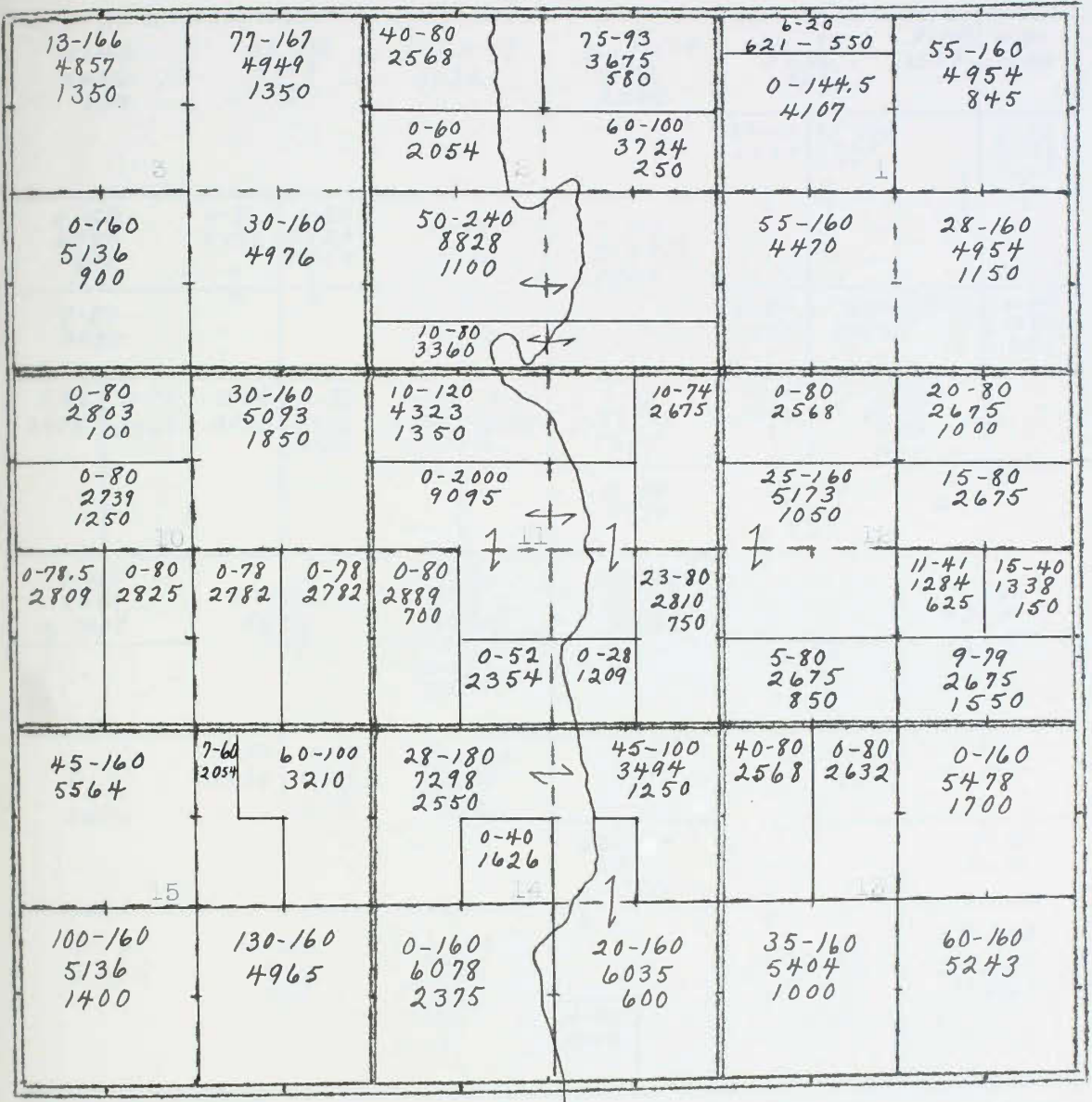


Figure 11-a. Assessment map, Jefferson Township, (D.P.S.)
 Dickinson County, Kansas, 1968

0-160 5906 600		40-162 5489 450		0-163.83 5232		50-165.4 5152 2200		26-86 2686 950		0-40 1558	0-40 1380	
6		5						24-80 2425	45-160 5563 1175		0-80 2536 1200	
0-80 2953 900		0-80 2996	0-80 2825 1450	10-160 5136		0-160 5150 1900		-1	1	4	-1	-1
0-80 3050								6-40 1284	25-80 3076		0-40 1370 600	
0-80 2975	0-79 2969	0-80 2996	0-80 2996 1300	0-80 2964	0-80 2964	0-80 2779 1250		22-40 1241	10-120 4500 450		←	
7		8				2-80 2779		10-160 7051 725		30-80 2825		
0-161 5949 1400		0-158.5 5885 1770		0-80 2675 650		50-160 5136 1000		10-80 2836 1600		0-160 5564 1250		
				0-80 2793								
0-161 5671 1200		10-80 2836	10-80 2836 1250	20-160 5671 850		40-80 2611		32-40 1327	0-80 2675			
18		17				25-200 6982 1550		1	1	16	0-80 2675	
0-161 5725		10-160 5650 950		40-160 5393 950		10-40 1284	50-280 9737 2000		25-160 5564 1100			

Figure 11-b. Assessment Map. Jefferson Township (N.W. 1/4)
Dickinson County, Kansas. 1939

30-161 5650 1050		10-160 5885 1400		75-240 8474 1500		10-80 2889 900		10-160 5650 1050		0-80 2739	
						0-240 8892 1450				10-80 2739	
20-160 5671 700		0-160 5885						15-160 5650 1250		0-160 5650 1250	
				0-80 2654 300							
20-80 2643	0-80 3039 1950	10-80 2996	5-80 2825 1050	40-319 10582 1150				35-160 5446 1050		0-80 2825 625	0-80 2836
0-20 800	0-80 3040	14-80 3060		0-160 5650 1150		0-160 5650 1650		0-80 2739	20-160 5640 1150		0-80 2825 1050
0-60 2278 250		10-80 2996 1350									
18-160 5992 1200		20-80 2739	20-80 2739	20-80 2825 950		20-240 8624 2050		90-320 11,032 1100			
				0-100 3745 150							
28-160 5650 1300		60-160 5371		0-60 2364 1250		38-120 5500 800		30-320 10967 600			

Figure 11-c. Assessment Map, Jefferson Township (S.R.#) Dickinson County, Kansas, 1935

30-160 5329 1000	10-160 5585 1625	0-40 1284	9-79 2771	0-80 3082	45-80 2531 1100	10-160 5109 450	5-160 5478 600	
22		40-41		0-80 3007		24		
25-160 5585 675	0-160 5896	10-240 8988 1600		50-80 26	0-80 2611		30-80 2654 350	
							0-80	
0-80 2996	40-240 8346 1150	0-80 3264	0-80 3434	0-80 3424	7-63 2258	40-80 2568	35-80 2568 325	50-160 5361 1350
0-80 2739 450	27		26				25	
0-80 2943 1100		0-160 6506 600	0-80 3387	0-80 2868 1200	55-160 5264 850		0-80 2739	
0-80 2889 800	0-80						20-80 2729 450	
22-80 2675	11-157 6206 850	0-80 3039 950	0-80 3595 1000	0-80 3692	0-80 3510	20-80 2825 750	0-160 5618 750	
30-160 5885 1665	40-161 5885 1100					0-80 2878		
		18-78.5 2568 450	0-80 3938	15-153 6388	30-160 5992 650		22-145 4879 750	
			0-62 2718					

Figure 11-d. Assessment Map. Jefferson Township (R.B. #) Dickinson County, Kansas, 1938

Table 11. Recapitulation. Jefferson Township.

Land			
non-tillable acres	3,563		
tillable acres	19,506		
total acres		23,069	
total valuation			\$ 814,373
value per acre			\$ 35.30
Dwellings			
number		120	
total valuation			\$ 73,800
average valuation			\$ 615.00
Other improvements			
total valuation			\$ 51,000
ave. val. per dwelling			\$ 425.00

R-3-F

7-153 5200 1000		0-150 5100 1600		0-148 5180 900		0-148 5476 2000		15.5-115.5 4250 1600		20-88 3120	
								28-132 3848 1100			
0-65.5 1628		39-149 4800 1100		0-148 5180 2125		0-148.6 5426 3100				0-153 6320	
80-80 2880								5-40 1330		5-40 1552 475	
0-80 2400 800	0-160 5060 1300	6-80 2600 750	30-80 2960 1000	0-80 2960 1000	0-120 4275	38-160 6240 2300	25-120 5160 3000	0-40 1600			
25-160 5200				0-280 9600 1800		0-160 5772		0-80 2960		17-80 2964	
30-160 4960											
0-160 4960		0-155 5115 2000		0-159 5280 1400		0-160 5760		0-160 5120		0-160 5760	
0-160 5300		0-80 2275	0-80 2275	0-160 5920	30-160 6080 1800	0-152 5016 1000		0-160 5920			

Figure 12-a. Assessment Map, Banner Township (D.D.#)
Dickinson County, Kansas. 1930

0-53 1960	0-236 8860 2100	0-160 6400 1050	0-74 2812	0-155 5145 1600	0-152 5165 1800		
	6		5		4		
0-151 5436 800	0-123 3900 500	0-77 2695 700	0-15 600	0-43 1806	0-77 2772	0-77 2695 550	0-154 5236 1400
		0-67 2940 300	Elmo				
0-133 4410 900	0-160 5920 2000	0-80 2940 300	0-80 2950	0-160 5400 2000	0-160 5120 3300	0-160 5450 2300	
		0-80 2940					
0-133 4515 2100	0-160 5760	1	8	0-80 2950	1	8	0-160 4980 1500
							0-80 2710
0-134 5700 1200	0-160 5760 2200	0-160 5300 1350	0-160 4960 1300	0-160 4980 1500	0-160 4980 1500	0-160 4980 1200	
	18		17		16		
0-27 935	0-107 3700 300	0-160 4250	0-320 11,520 1600	0-80 2640	0-80 2640	0-120 3720 100	
			←			0-40 1240	

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Figure 12-b. Assessment map. Banner Township (N.W.4) Dickinson County, Kansas. 1938.

0-174 3830	0-80 1870	0-80 2500 200	0-160 3520 1000	0-80 1900 100	0-160 3600
	0-120 2550	0-80 1600 100		0-80 1875 100	
0-178 4090 700		0-160 3585 300	0-160 3370	0-160 3610	0-158 3550
		0-46 900			
0-115 2600	0-160 3250	0-80 1630	0-160 3250	0-160 3250	0-80 1625 200
	0-320 6505	0-80 1630			80-80 1630
		0-160 3750	0-160 3615	0-80 1825 200	0-80 1750 300
				0-80 1630	0-80 1630
0-275 5590	0-320 6505	0-160 3320 100	0-80 1630	0-120 2375 400	0-160 4500
					0-160 4800 2000
		0-160 3250		0-40 1430	0-80 2400
					0-80 2400 1050
			0-80 1785		0-160 4735 700

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Figure 12-c. Assessment Map. Banner Township (S.W.)
Dickinson, County, Kansas. 1938.

R-2-E

0-80 2160 1425	0-80 2085 700		0-158 5332 600	0-160 5370 1700	0-160 5600 900	0-80 2800	0-80 2940 500
		0-160 5785 1400					
0-160 5280 800		0-80 2585	0-80 2815	0-79 2285	0-80 2850	0-160 5440	0-160 5700 1000
			0-40 1320	0-40 1320 1000			
0-80 2275	0-80 2350	0-160 5050 700	0-119 3775 1600	0-160 5200 2200	0-160 5280	0-160 5100	
			0-80 3500 1300				
0-80 2275	0-80 2350	0-160 5060		0-121 4450 100	0-160 5200 1550	0-160 5200 1600	
			0-160 5040 1700				
0-240 7515 1800	0-240 7715 1300		0-160 5600 1900	0-160 5700 1800	35-160 5200 1300	0-160 5200 1600	
			0-320 11,200 600		0-160 5200 1400	0-160 5600 1300	
0-78 2585	0-80 3015						

Figure 12-a. Assessment Map, Banner Township (S.E. 1/4)
Pickens County, Kansas, 1978

Table 12. Recapitulation. Banner Township

Land					
	non-tillable acres	753			
	tillable acres	21,643			
	total acres		22,396		
	total valuation			\$ 699,879	
	value per acre				\$ 31.25
Dwellings					
	number		91		
	total valuation			\$ 69,425	
	average valuation				\$ 762.91
Other improvements					
	total valuation			\$ 43,950	
	ave. val. per dwelling				\$ 477.47

R-3-E

5-152 5150 500	32-152 5200 450	33-153 4980	4-40 1440	33-113 3780	0-75 2800	24.5-156.5 5450		
4					0-80 2880			
60-160 5030 650	40-160 5380 520	20-80 2650		61-161 5030	30-80 2550	35-160 5715 750		
		33-78 2365			20-80 2540 550			
70-160 4975 625	320-320 8200	20-80 2300 350	10-80 2475 350	30-160 5100 400	25-80 2700	65-160 5500 1100		
9					25-80 2750 650			
60-160 4900 750		30-80 2200 200	60-80 2200 350	15-80 2650 50	10-80 2700 600	47-79 2500	15-160 6000	
						27-80 2650		
50-160 5100 350	100-160 5000 225	20-80 2800 350	0-80 2950	30-80 2750	58-80 2400	24-80 2450 450	22-40 1400	0-40 1500
							0-40 1500	0-40 1500
16								
50-160 5375 400	50-120 3700 550	30-160 4850		80-160 5000 700		75-160 5450 600	80-160 5300 950	
	35-40 1050 30							

Figure 15-4. Assessment map, Sherman Township (R. 3, nine sections) Dickinson County, Kansas, 1930.

Sherman township contains only thirty sections. The section numbers are the ones designated by the Geographic Survey.

H-3-E

	10-28 860	0-63 2000		23-113 3725 500	74-149 4225 375	75-75 2000	50-75 2325 100
	7-25 790	40-80 2300					
			6			5	
	18-78 1450 100			90-160 4895 1250	160-160 4100		75-158 5030 600
		16-76 2650 800					
	13-38 1325 550	6-40 1375 750	10-80 2410	5-80 2350	10-80 2700	20-80 2380 450	40-80 2500
		55-235 9610					40-160 5000 450
			7			8	
				20-160 6100 150	70-160 4850 500		25-80 2550 500
	24-156 6350			45-160 6500 1000	159-159 4300		126-241 8000 600
			18				
	34.5-154.5 5575 625			30-80 3050 1000			25-77.5 2900 550
				29-80 2600 200	59-80 2800		22-82 3050 850

Figure 13-b. All-Aspent map, Johnson Township (N.W. six sections)
Dodge County, Nebraska, 1928

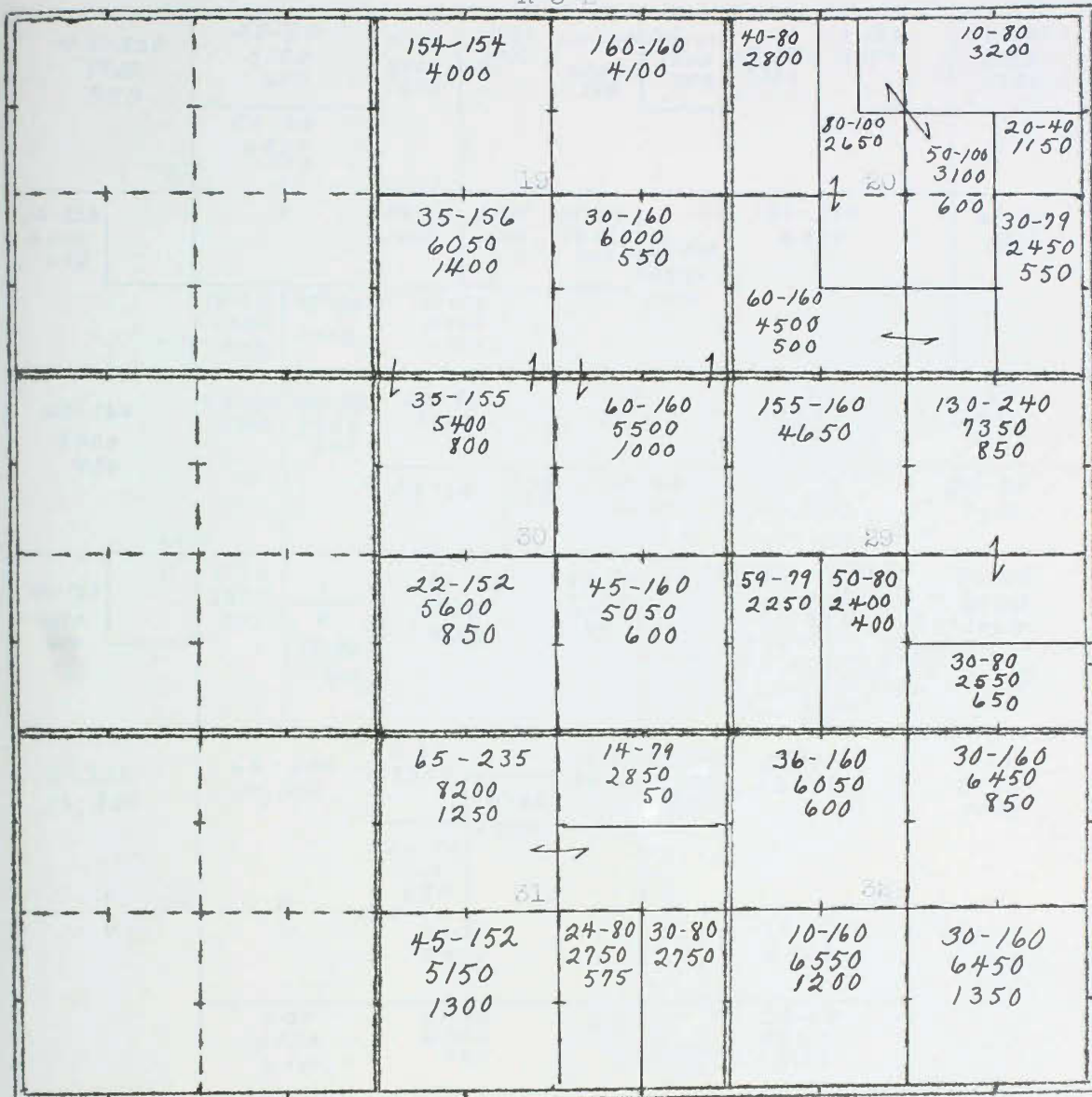


Figure 13-c Assessment map, Sherman Township (T. 21. N. 31. E. sections)
Dickinson County, Kansas, 1858

45-200 7900 450		20-80 3100 650		15-80 3000 600	15-80 2900	60-120 4250 550	24-40 1300 400	15-80 2700	0-120 4350	40-120 3950 800	
		20-160 6550 1000									
15-120 4000 600			48-40 1600	0-40 1600	10-40 1600 400	35-120 4825 1075		135-200 6000	60-120 3700		
		10-40 1500 450	17-40 1400	12-80 3000 1000							
60-160 5500 450		42-120 3700	40-80 2450 200	22-80 3200		5-80 3300		10-80 3350 550		60-80 2400	
				56-60	16-20 125	70-160 6000				22-80 3100	
40-120 4000 600	5-80 2875 275	15-80 2600		60-160 5500 900		40-80 2350 450		40-120 10250 1350		0-159 6850 1000	
0-320 13,800		50-240 10,300		2-60 2375	10-60 2250		35-80 2800	80-160 4950 850	25-160 6500		0-159 6850 1000
				20-40 1200 550							
				40-80 2350				50-80 2500		55-151 5800 450	
		0-80 2500 650		40-80 2300 400		20-80 2550 400		30-80 2550 350			

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Figure 13-d. Assessment map, Sherman Township (S.E. nine sections) Dickinson County, Kansas. 1938.

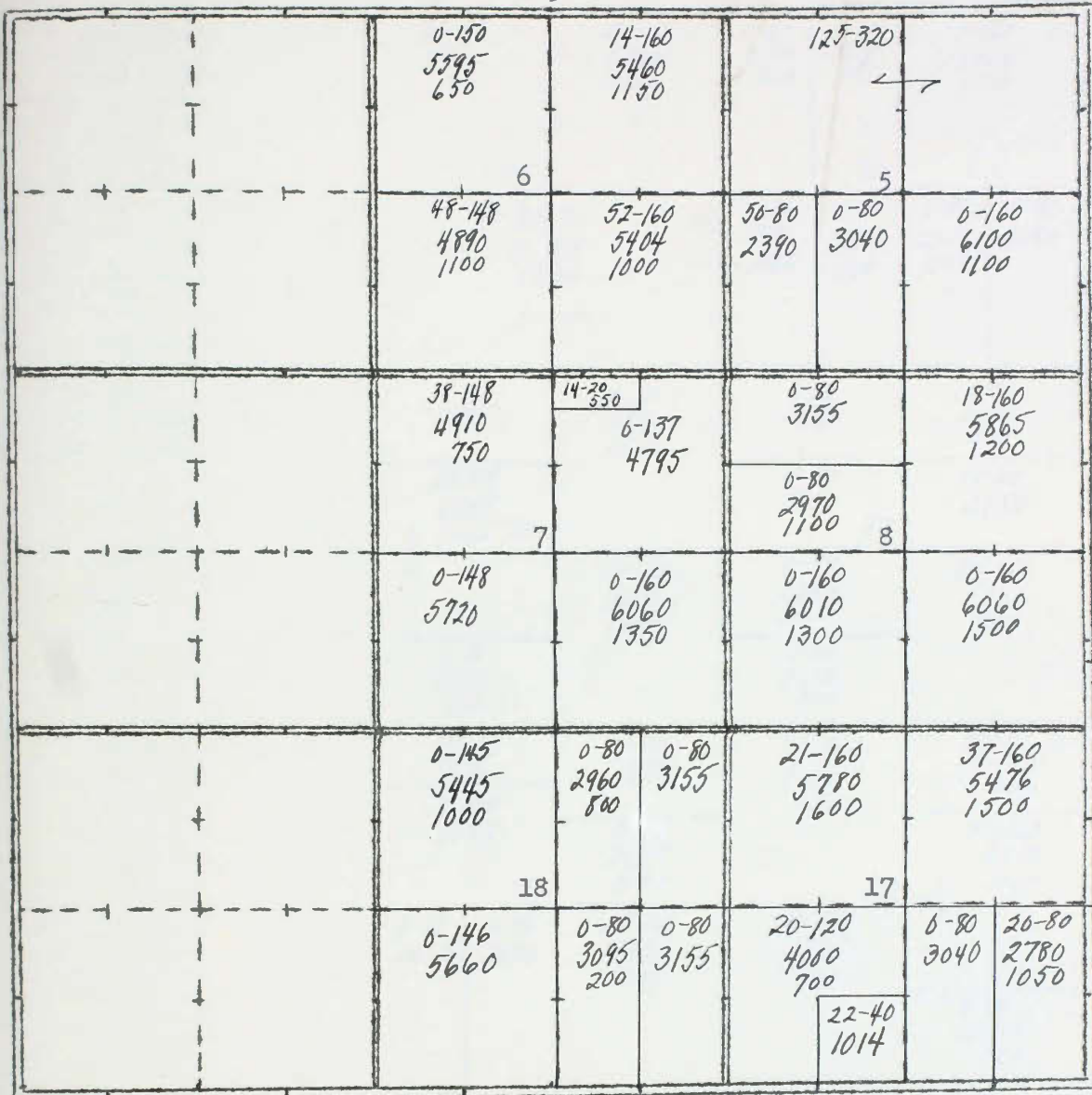
Table 13. Recapitulation. Sherman Township.

Land			
non-tillable acres	6,650		
tillable acres	12,391		
total acres	19,041		
total valuation		\$ 648,070	
value per acre			\$ 34.04
Dwellings			
number	93		
total valuation		\$ 29,175	
average valuation			\$ 313.71
Other improvements			
total valuation		\$ 31,095	
ave. val. per dwelling			\$ 334.35

30-80 2450 500		30-80 2450 400	30-80 2600	15-80 2780	40-160 4800 900	5-80 2600 400	40-160 5290 1100	
69-319 10,100 1,100	←			3		13-80 2635 500	2	
	↗	15-80 2535 1100	30-80 2540 850	60-160 4635 1000	35-160 5155 550	5-80 2725 500	35-160 5250 1200	
						0-80 2800 1100		
0-160 6110 1100		40-159.5 5505 1200		40-160 5145 850	10-80 2795	10-80 2700 750	90-80 2065	14-40 1286
	9			10				60-80 2265 900
0-80 3155	40-40 1035	10-160 6025 1100	10-80 2695 900	0-80 2700 1000	15-160 5450 1000	8-80 2950 150	30-120 3950 675	28-80 2620 300
	40-40 1035							38-158 5285 250
50-160 5210 1300		40-160 5335	45-80 2365	45-80 2365	90-160 4830	32-87 2725 100		25-80 2815 900
						0-40 1240		25-80 2290 850
				15			14	
6-120 4400	0-40 1580	10-46 1740 100	26-106 3370 1400	40-160 5200 1200	80-160 4930	5-40 1200	53-153 4525 850	0-40 1290
								0-20 640450
								0-30 1075
								0-30 975 650
								10-40 1190

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Figure 14-a. Assessment Map. Hayes Township (N.E. nine sections)
Dickinson County, Kansas. 1938



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Figure 14-b. Assessment Map. Hayes Township (N.W. six sections) Dickinson County, Kansas. 1938

	35-147 5320	25-160 5765 1200	0-80 2800 400	0-80 3120 150	8-160 6028 1100	
	19			20		
	73-308.31 10,995 1400 ↙ ↘		0-80 2940 1400	0-80 3155 500	0-80 2970 1000	5-80 3085
	0-76 2995	0-160 5570 1000	0-80 2870		15-80 2670 500	
	48-148 4685 1400 30 ↑		0-80 2800	29	12-80 2750	
		0-160 5600 1000	0-79 2765 1000		35-160 5250 900	
	0-76 2650 450		12-80 2612 900			
	20-53 1655 400	0-80 2870	25-160 5315 950		32-80 2440 800	
	0-100 3585	0-80 2685 1150			70-160 4810 1000	
	31		32			
	0-73 2625	0-76 2670	25-160 5350 1000	40-160 4835 900	↑	
					4-80 2694 1300	

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Figure 14-c. Assessment Map. Hayes Township (S.W. six sections) Dickinson County, Kansas. 1938

0-76 2964 1350		0-150 5350 950		30-160 5300 1100		35-80 2530		5-80 2750 600		130-160 4300		22-40 1276		80-80 2240	
0-80 3155												34-40			
21				22								23			
0-80 3155		0-80 2875		15-80 2585 1100		30-160 5735 1000		20-160 5540 900		30-160 5585 1000		23 425		23 77	
												34 104		34 1054	
0-80 2955 250												23 176		23 706	
												23 762			
27-80 2530 900		40-120 3640 1350		1-40 1790		20-80 2600 1000		5-80 2750		0-80 2870		0-80 2870		0-160 5300	
														0-79 2686	
														25-80 2468 840	
28								64-80 2730						26	
24-79 2525 800		5-40 1315		12-80 2680 800		60-160 5000 1000		0-80 2870		80-80 2065		20-160 5400 400		55-160 5050 850	
20-80 2600 1000		27-40 1117													
25-160 5325 900		120-160 4530				40-80 2240 500		60-160 5000		55-160 5050 1100		60-80 2620 900		10-80 2620 600	
						80-80 4560 600		34				35			
33															
30-80 2450 600		3-80 2770 700		65-160 4790 975		80-160 4560 600		45-160 4990 800		34-80 2414 950		10-80 2410		160-160 4090	

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Figure 14-d. Assessment Map. Hayes Township (S.E. nine sections) Dickinson County, Kansas. 1938

Table 14. Recapitulation. Hayes Township

Land			
non-tillable acres	4,258		
tillable acres	14,782		
total acres		19,040	
total valuation			\$ 637,304
value per acre			\$ 33.47
Dwellings			
number		112	
total valuation			\$ 48,250
average valuation			\$ 430.80
Other improvements			
total valuation			\$ 53,710
ave. val. per dwelling			\$ 479.55

Figure 14. Recapitulation of the total valuation of land and dwellings in Hayes Township, 1938.

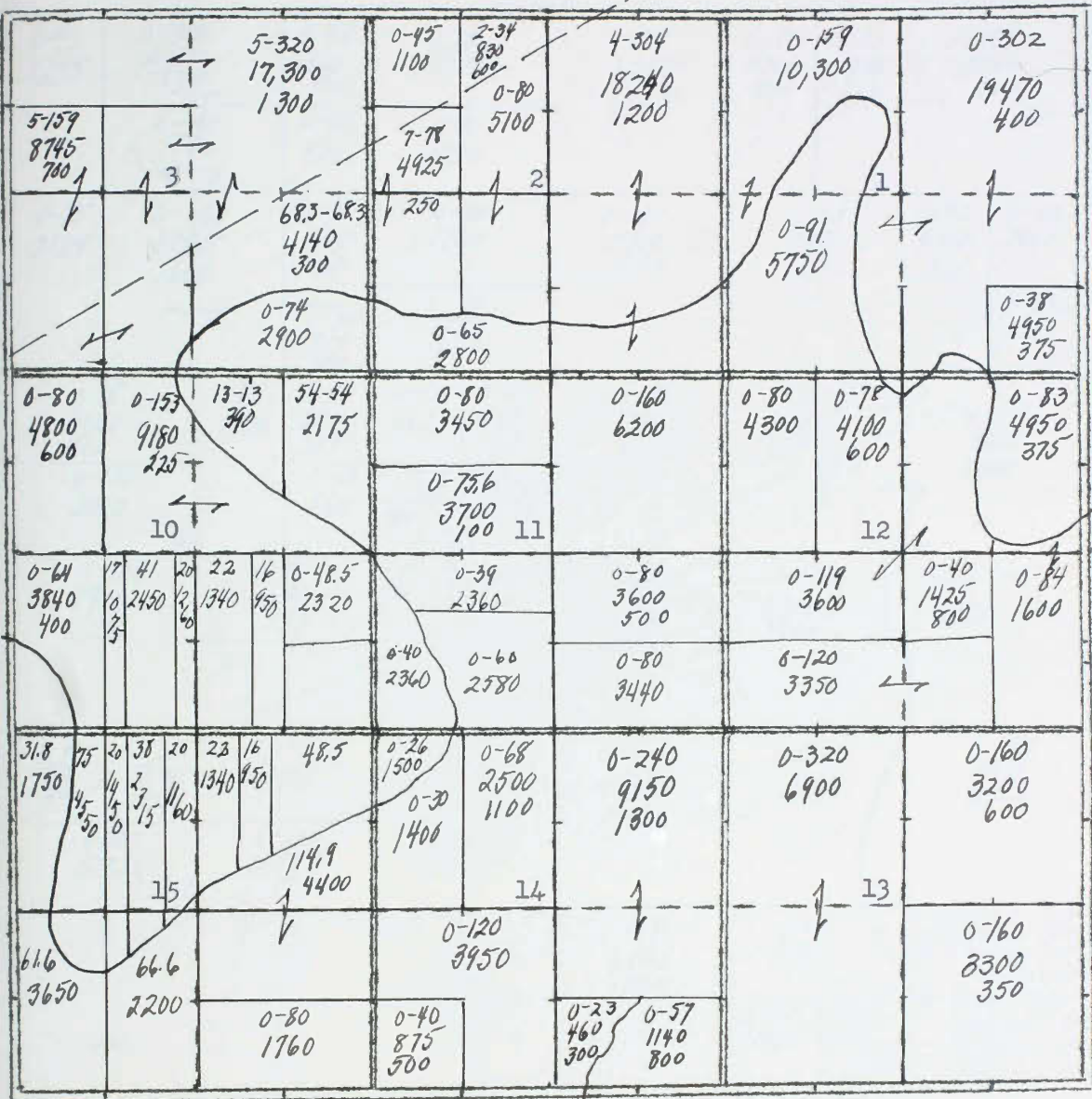


Figure 15-a. Assessment Map. Center Township (N.E. 1/4) Dickinson County, Kansas. 1938

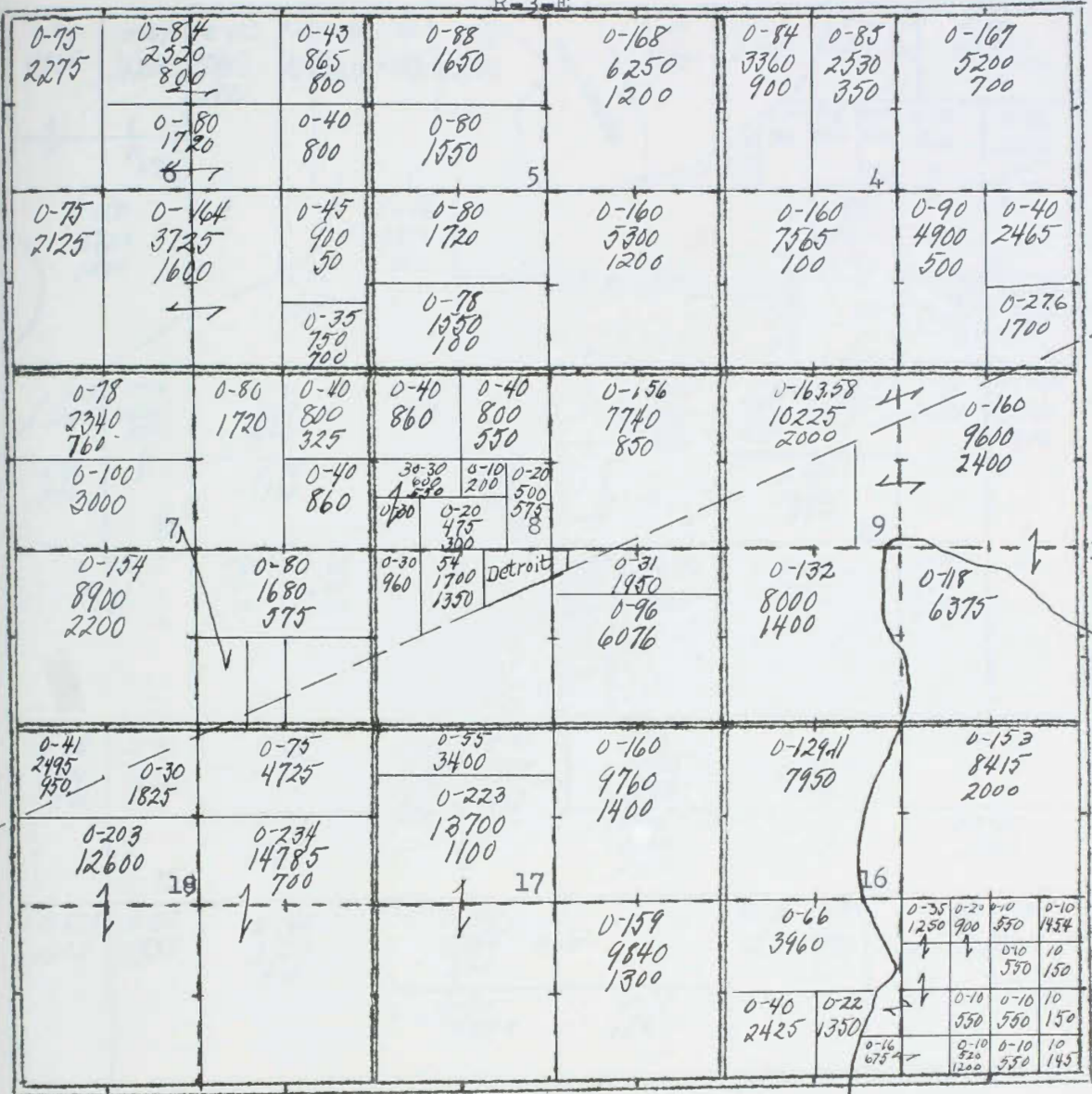
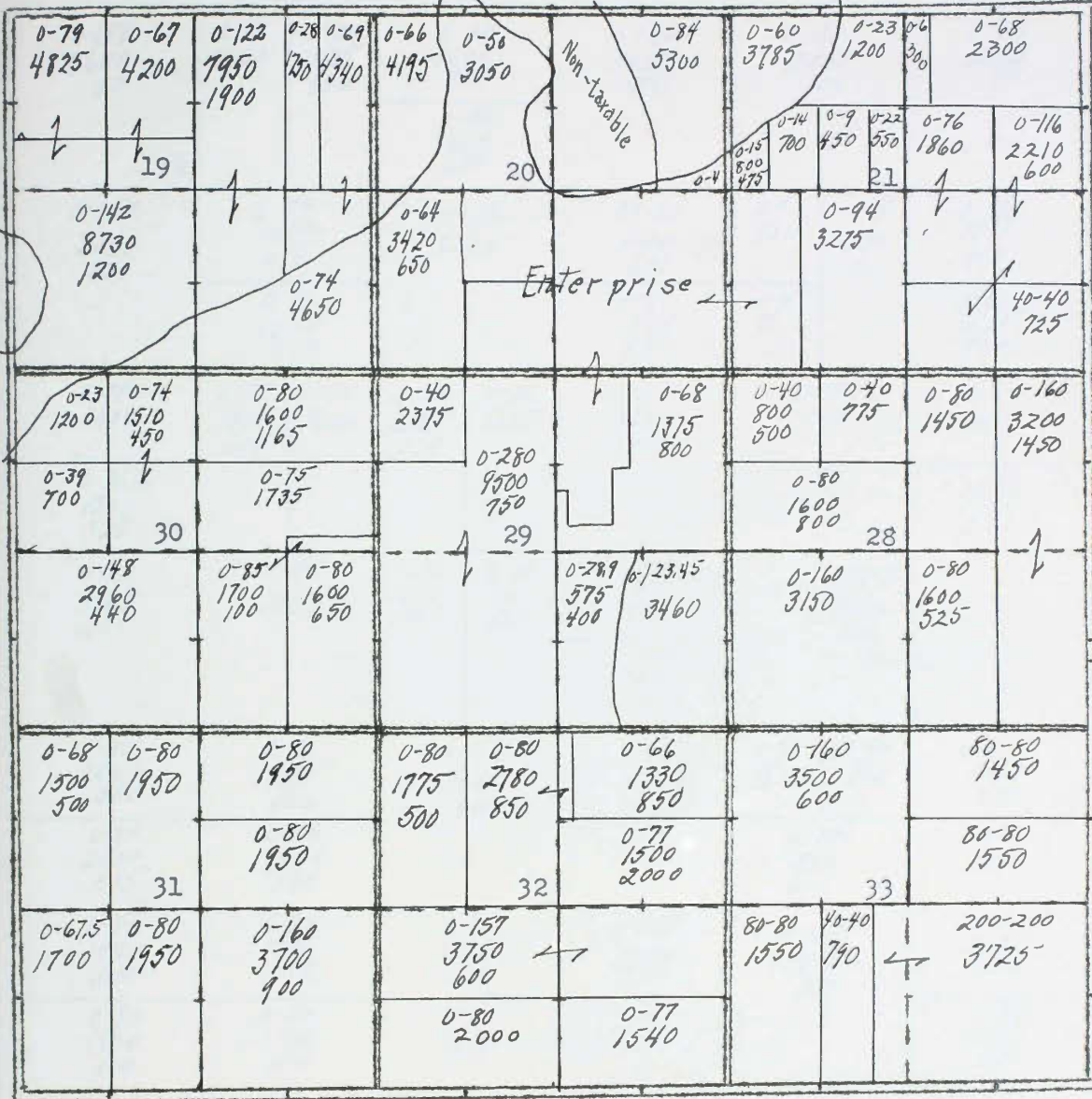


Figure 15-b. Assessment Map. Center Township (N.W.¼)
Dickinson County, Kansas. 1938



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Figure 15-c. Assessment Map. Center Township (S.E.¼)
Dickinson County, Kansas. 1938

0-158 4640 50	0-80 1600	0-80 1425 600	0-80 1600 500	0-160 3525 750	0-160 2850 100	0-160 3350 50
22			0-80 1600 650	23		24
0-152 3040 550	0-80 1600 675		0-150 3225	0-80 1600 600	0-40 825	0-80 1520 400
	0-79 1600 600			0-80 1700 850	0-40 800 25	0-80 1675 950
0-79 1600	0-79 1560 625	0-80 1600	0-80 1625 1025	0-80 1625	0-160 3900 1000	0-80 1625
0-75.16 1500 525	27			26		0-80 1625
						25
0-160 3865 1300	0-147 2950	0-80 1650 1000	0-80 1600 625	0-80 1800 900	0-317.4 7300 100	
				0-80 1950 1250		
0-80 2400 500	0-76 1575 600	0-156 3680 600		0-40 853	0-39 825	40-40 860
				0-114.4 2749		0-80 1840 800
0-80 2400 475	0-78 1600 240				0-80 1825 675	0-80 1840
34				35	36	
0-80 1900 500	0-80 1700 600	0-76 1675 500		0-120 2749	0-160 3875 950	0-80 2125 500
0-80 1900 500	0-80 1700 800	0-117 3129				0-80 2250 450

Figure 15-d. Assessment Map. Center Township (S.E. $\frac{1}{4}$)
Dickinson County, Kansas. 1938

Table 15. Recapitulation. Center Township.

Land

non-tillable acres	1,241		
tillable acres	20,551		
total acres		21,792	
total valuation			\$ 786,740
value per acre			\$ 36.10

Dwellings

number		139	
total valuation			\$ 65,780
average valuation			\$ 473.24

Other improvements

total valuation			\$ 46,395
ave. val. per dwelling			\$ 333.78

Figure 15-4. Agricultural Use, Value Reclassification, District of Columbia, 1961

14-40 1080 450	20-120 4050	45-163 4430 825	37-80 2225			40-152 4220	243-632 21,400 5950
3			25-80 2350			2	
45-160 4500 775	0-80 2450	0-40 1200 700	0-80 2560 725	0-40 1240	30-80 2310 575		
	20-80 2100 525				35-80 2320 625		
47-82 2240	29-80 2480 775	0-80 2720	0-80 2720		35-160 5250	85-1621 23,175 2550	
41-120 3850	30-80 2490 625			11			
	35-160 5305 1175			0-320 11,200			
38-120 3850							
162-162 4212	71-320 12090 2650	190-1640 24825 1250			0-320 14320 800	0-320 14320 3600	
				14		13	
90-158 5030							

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Figure 16-a. Assessment Map. Logan Township (N.E. 1/4)
Dickinson County, Kansas. 1938

0-68 1970	20-80 2320	20-80 2200	0-80 2320	40-80 2360 600 35-80 2500	67-159 4575 625	20-80 2750 1425	26-81 2380
	6			5		40-80 2650 1325 4	40-80 2180
0-70 2275	70-160 4420 550	23-80 2210 400		115-240 6780 750	54-80 2200	27-77 2500 200	85-235 6905 1400
40-152 4690 725	45-120 3650 1200		50-160 4950 475		10-80 2680 650	35-152 5075	10-80 2560 850
	0-40 1400			8			100-240 7100 675
67-152.3 4650	0-80.7 2800 895		48-160 4980		100-240 7600 1450	52-153 4980 1700	
	0-80 2960						
0-76 2880 1775	0-80 2960		40-160 6000 1750		55-160 5200 1050	30-269 9900 650	110-200 5700
20-76 2630	0-80 2880			17			
53-153 5125 1000	65-160 5235 1000	0-80 3040	0-80 3040	50-160 5110 900			
						15-76 2295 1325	0-80 3120 450

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Figure 16-b. Assessment Map. Logan Township (N.W.¼)
Dickinson County, Kansas. 1938

20-76 2720	0-80 2900	40-160 5560 1485	0-80 2880 700	0-60 1780 1200	0-40 1400	50-154 5150 750	60-160 5380
19			0-80 2880	20	0-60 1780		21
0-76 2735		0-160 5680 1650	10-80 2800 1300	0-80 2880	50-160 5250 1000	12-154 5250 525	50-160 5580 950
0-76 2735							
30-153 5270 1050		20-80 2720 900	30-160 5520 1575	25-80 2630 1000	30-80 2710 800	78-154 5755 1100	0-80 3040
30		15-80 2825 775	29				28
40-153 5260 1275		15-159 5730 1350	40-160 5360 1400	15-80 2630 1000	10-80 2730 2280	0-143 6000 1350	110-239 8740 3100
							↑
40-152 5480 2000		45-160 5790 1900	50-160 5370 1300	30-80 2500	15-80 2730 1200	35-58 1970 1400	45-150 5760 1400
31			32			Navarre	0-60 2460
						←	
0-68 2540	14-160 5905 950	20-80 2800	60-160 5420 1575	0-80 2880	10-80 2850 1300	15-80 2650 300	0-77 3080 750
	←					0-80 2650 1250	30-77 2690 800

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Figure 16-c. Assessment Map. Logan Township (S.W. 1/4)
Dickinson County, Kansas. 1938

10-80 3000 525	50-320	15-80 3130 825	0-185 8090	270-640 22,730 800		
40-80 2640		0-80 3200				
22	↓	23	↓	24	↓	↓
50-160			55-135			←
135-320 10,910 1500		50-160 5900 1650	78-160 5540 625	160-160 5280	52-159 5520 975	
27 ↓		26		25		
0-320 10,910 1500		50-160 5900 1650	78-160 5540 1325	40-160.4 5560 1075	0-159.7 6390	
0-160 6560	0-160 6240	0-80 3040	25-80 2850	0-160 6560 1175	56-240 9280 1750	80-240 9120 950
34			35		36	
50-320 12,300 950		60-160 5800 550	0-80 3280			
			0-30 1230 500	0-50 2000	0-80 2880	40-80 2720 1400

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Figure 16-d. Assessment Map. Logan Township (S.E. 1/4)
Dickinson County, Kansas. 1938

Table 16. Recapitulation. Logan Township.

Land

non-tillable acres	5,721		
tillable acres	17,068		
total acres		22,789	
total valuation			\$ 792,122
value per acre			\$ 34.76

Dwellings

number		113	
total valuation			\$ 71,670
average valuation			\$ 634.25

Other improvements

total valuation			\$ 59,550
ave. val. per dwelling			\$ 526.99

0-82 2975 285	0-164 5550	8-318 11130 1605	0-331.72 11,153 1260	14-164 5623 250	0-80 2880	0-80 2580
0-82 2919 660						
0-80 2740 150	0-160 5500 850			0-160 4840		0-160 5300 850
0-80 2840 700						
0-160 5440	4-160 5655 1800		2-80 2824 475	0-160 4760	0-80 2580	0-160 5100
					0-80 2580	
0-160 5475 1025	8-80 2740 320	4-80 2820 400	10-246 8241 575	0-160 5549 650	0-160 5480 260	0-160 5400 825
6-160 5620 400	0-319 10,968 200	0-80 2840	0-160 5650 1000	0-200 6720 800		20-120 2670
		0-79.5 2796 320				
3-80 2755 625		0-160.3 5643 850	0-160 5465 500	0-160 5468 550		0-160 5440 450
3-80 2755						

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Figure 17-a. Assessment Map. Ridge Township (N.E.¼)
Dickinson County, Kansas. 1938

5-74 2690 760	5-81 2804 1025	7-163 5740 1150	4-166 5628	0-166 5564	0-156 5325 400	0-165 5800
6		5			4	
0-160 5645 950	0-160 5640	0-160 5600 1600	0-160 5600 1380	0-157 5510 300	0-75 2624 730	
						0-80 2800
0-163 5700	0-160 5550	0-159 5600 800	0-80 2850 490	0-117 4097 700	0-197 6719 575	
7		8			9	
4-162 5665	0-40 1420	0-80 2850 425	0-160 5632 325	0-151 5262 750	0-160 5390	
		0-119 4035 455	0-80 2870			
0-80 2881 400	0-160 5600 625	5-320 10,973 1050	0-200 7054 365	0-154 5448 950	6-120 4276 725	
0-80 2800						
18	17			16		
0-80 2800	0-160 5440 900	↓	0-120	↓	10-74 2400	0-200 7080 750
0-80 2750 50			4260 675		10-80 2640	

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Figure 17-b. Assessment Map. Ridge Township (N.W.¼)
Dickinson County, Kansas. 1938.

0-161 5651 325	2-80 2790	0-80 2805 365	4-80 2684	0-40 1400	0-40 1400	0-304.6 10,613 750	0-160 5520
19			0-240 8330 800	20	0-160 5520 750	21	
0-160 5520 800	0-80 2825	6-80 2770	↓	↓	↓		0-160.8 5548 900
					0-80 2778 500		
0-160 5660 200	0-160 5678 550	0-160 5733 550		0-158.5 5545 750	0-40 1410	0-40 1413 250	0-154 5388
30			29		0-393 13728 1000	28	
0-160 5710 550	0-160 5620 925	0-80 2880 525	8-80 2610	0-80 2870	0-80 2909 575	↓	
20-301 10,160	15-160 5350 450	0-160 5440 375		0-160 5300	0-160 5600 750	0-77 2610	0-77 2775 525
31			32			33	
↓	15-154 5335	6-77 2730	8-80 2805 725	5-156 5330 450	0-154 5325 750		0-149 5285 650

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Figure 17-c. Assessment Map. Ridge Township (S.W.¼)
Dickinson County, Kansas 1938

6-80 2744 275	0-80 2820	0-80 2820 950	0-160 5705 1050	0-160 5460 500	0-160 5500 1100	0-80 2700	0-80 2700
4-80 2850 500	22		23			24	
0-155 5321 450	0-80 2820	0-120 4290 750	0-80 2820 350	0-80 2820 350	0-160 5490 750	0-80 2700	6-80 2665 135
	0-80 2831 1045	0-40 1480					
0-160 5698 900	0-40 1435	0-40 1435	0-160 5680	0-80 2800 450	0-160 55400 600	0-160 5605 2005	
27	0-160 5830 550		26	0-80 2800		25	
0-160 5868 1000		0-40 1465 450	0-40 1465	0-80 2800 525	0-79 2607	10-160 5459 375	
	0-80 2870	0-80 2840	0-80 2850 475	0-80 2640			
0-80 2850	0-80 2850	0-80 2806 650	0-80 2780	0-160 5580	7-160 5280	0-160 5223 450	
	0-80 2800 425	0-80 2800 675	35			36	
0-155 6515 900	0-160 5478 1565	0-80 2830	0-80 2890 800	0-160 6830 1000	7-157.5 5020	0-162 5280 390	

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Figure 17-d. Assessment Map. Ridge Township (S.E. 1/4)
Dickinson County, Kansas. 1938

Table 17. Recapitulation. Ridge Township.

Land

non-tillable acres	272		
tillable acres	22,699		
total acres		22,971	
total valuation			\$ 794,231
value per acre			\$ 34.58

Dwellings

number		113	
total valuation			\$ 42,550
average valuation			\$ 376.55

Other improvements

total valuation			\$ 33,940
ave. val. per dwelling			\$ 300.35

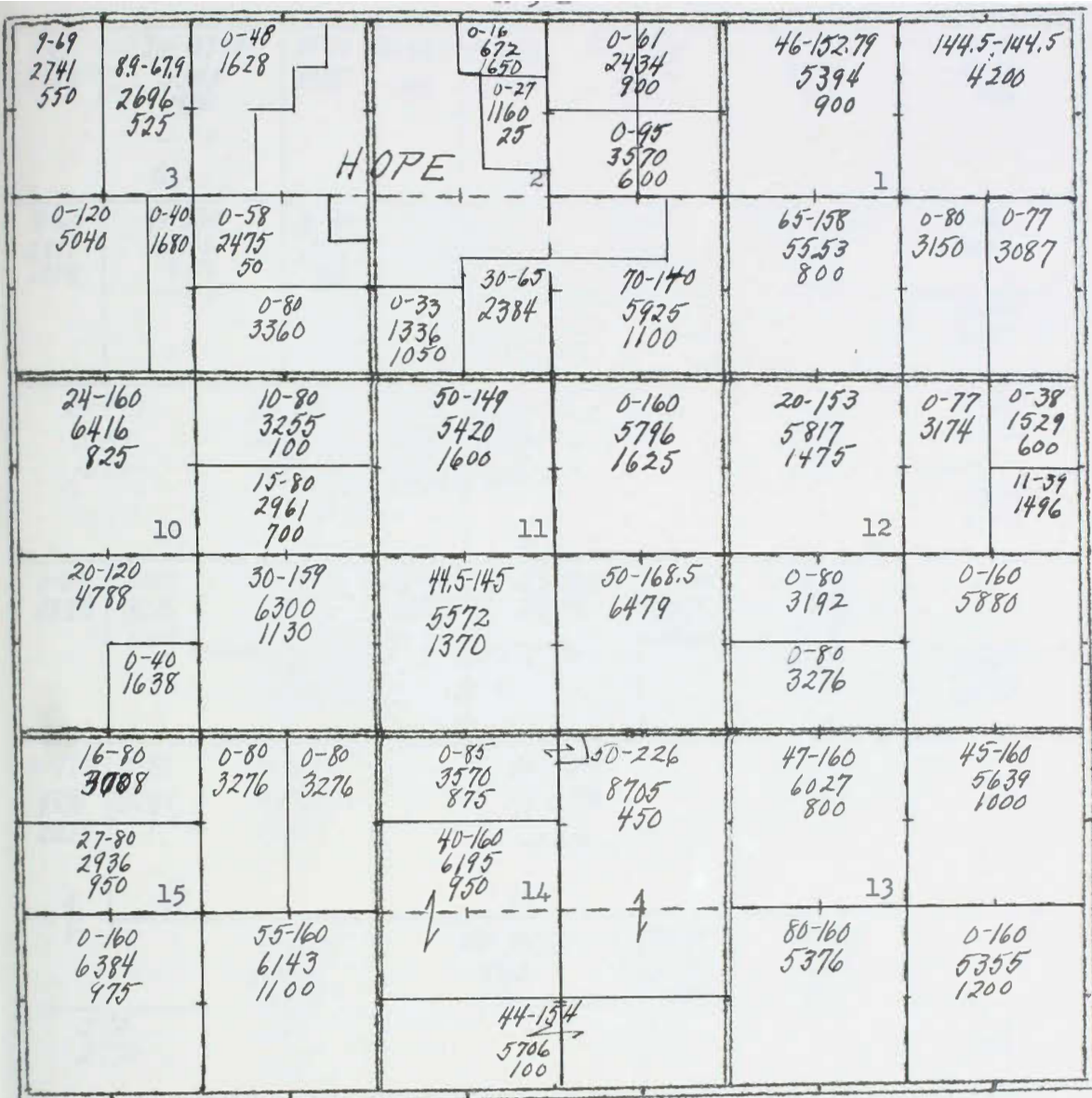


Figure 18-a. Assessment Map. Hope Township (N.E. 1/4)
Dickinson County, Kansas. 1938

0-49 2058	30-137.84 5345 1900 ↙ ↘ 6	28-63 1985	40-69.7 1922	39.5-69.5 2300	125-147.4 4045	57-157 5376 750	27-157 5896 400
31-62 2213 1350	40-160 6206 850 	30-80 2861 750	0-160 5864 550		152.77 6065 700	50.5-150.5 5208 700	20-80- 2263 20-80 3087
20-143 5691 1200		30-160 6206 850	1276 2802 725	12-80 3024 625	53-160 5754	0-160 5712 130	0-80 3276 70-160 5986
0-64 2688	0-80 3276 1000	10-80 3098	0-80 3276	53-160 5917 ↙ ↘	20-80 2877 1300	20-40 1554 40-119 4148 1050	18-80 3087
16-136 4914 2050	15-80 3281	30-160 6206 1450		60-820 11,676 ↙ ↘		90-160 5513	20-80 3003 1050 48-160 6115 1050
1	18	0-160 6594 500		140-240 8400 300 ↙ ↘	20-80 2730 750	40-160 5607 750	0-80 3360
5-72 2770							

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Figure 18-b. Assessment Map. Hope Township (N.W.¼)
Dickinson County, Kansas. 1938

45-145 5775		45-145 5565		50-160 5639		36-160 5565 1125		20-160 5985 600		33-160 6171 900			
19				20				21					
45-145 5219 1500		110-160 5066		2-80 3051 600		0-80 3108		36-160 5573 425		40-160 6048 1300		25-160 6122 450	
0-72 2814 30		40-160 5460		233-400 14,207 2550				5-160 5859 600					
32-72 2457 30				29				60-160 5250 28					
20-185 6484 1425		0-80 2940		40-80 2772		70-160 5486 700		100-160 4179 1050		45-160 5696			
		0-40 1470											
10-145 5560 50		75-160 5476 1650		110-320 10,385 925				120-320 9450 1625					
31				32				33					
7-72 2743	7-72 2743	45-160 5297 800		158-158 4148		160-160 4368		57-160 5282 1100		0-80 2604	30-80 2363		

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Figure 18-c. Assessment Map. Hope Township (S.W.¼)
Dickinson County, Kansas. 1938

30-160 6269 975		0-160 6720 1300		11-80 3245 1050		0-77 2911		10-80 3413		70-160 5350	
22				25-160 6374 1650 23		0-80 3135		40-80 2814 24			
0-160 6594 1700		0-160 6920				0-80 3150		107-267 8852 1100		40-40 1134	
				0-80 3276		0-80 3158					
25-80 2935	20-80 3024 1300	10-85 3465 900	0-75 3150	35-160 6148 1150		0-79 3150	50-159 4931 750		17-154 4923		
27				0-80 3360 26				25			
60-160 5355 875		15-157 6197 1475		0-80 3360		80-160 5880 675		50-160 5759 950		26-156 5087 425	
				0-80 3360							
0-80 2814	25-80 2982 700	20-160 6510 1900		30-80 3035 625		32-160 6384		50-160 5460 800		50-160 6300 1300	
34				50-160 6195 650 35				36			
70-160 5135 1025		0-80 3234	0-80 3360 500	5-80 3318		25-160 6316 1150		30-160 6095 1200		30-80 2966	
										30-80 2966	

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Figure 18-d. Assessment Map. Hope Township (S.E.¼)
Dickinson County, Kansas. 1938

Table 18. Recapitulation. Hope Township.

Land

non-tillable acres	5,670		
tillable acres	16,633		
total acres		22,303	
total valuation			\$ 819,525
value per acre			\$ 36.73

Dwellings

number		103	
total valuation			\$ 57,495
average valuation			\$ 547.57

Other improvements

total valuation			\$ 44,548
ave. val. per dwelling			\$ 432.50

5-80 2600 400	85-160 4675		30-80 2950 850	2-40 1342	40-80 2280 1100	25-80 2385 425	135-320 9560 1200
2-80 2700		5-120 4270 1200		40-160 4840 800			
25-160 5215 700	30-80 2510	20-80 2720 1000			0-80 2560	15-80 2585	
	44-79 2334	25-80 2710 650		0-80 2880			
30-80 2590 650	20-80 2720		40-240 7800 1100		60-160 5100 1050		65-160 4665 700
5-80 2840 700	40-80 2560 850	124-240 7284 1200					
30-80 2590 300	0-80 2960		60-160 4700		60-160 4900 800		65-160 4855 900
20-80 2840 300	5-80 2915						
60-160 5800 650	80-240 8240 1100	30-120 3930 1100	40-120 3760 700		90-160 4770 850		140-160 4180
			130-160 4165 75				
15-75 3105 1100	10-79 3060	0-80 2880	80-240 7600 600		65-160 4855 800	17-79 2905 35	25-80 2900 625

Figure 19-a. Assessment Map. Fragrant Hill Township (N.E. nine sections) Dickinson County, Kansas. 1938

5-160 5085	37-80 2344 550 0-80 2560	5-160 5085	37-80 2344 550 0-80 2560	15-226 7427 800				
		1			6			
105-160 4600 1400	10-160 5500 100	105-160 4600 1400	10-160 5500 100	50-306 9954 1200				
		x	60-160 5360 500 5-80 2600 25	40-160 5760 900	30-145 5180 900	60-160 5600 650		
			12		7			
				90-240 8820 1300	15-73 2843 375	15-73 2828 125	0-80 3360	
							0-80 3360	
			75-160 4765 900	25-160 6555 650	2568 11-66 $\frac{27}{100}$	30-80 2740 700	25-80 2840 700	20-80 2940 350
			13			18		
			39-159 6210 1150	35-160 6230 1100	20-146 5640 1000	6-26 980	26-52 1840	14-77 3020 900

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Figure 19-b. Assessment Map. Fragrant Hill Township (N.W. six sections) Dickinson County, Kansas. 1938

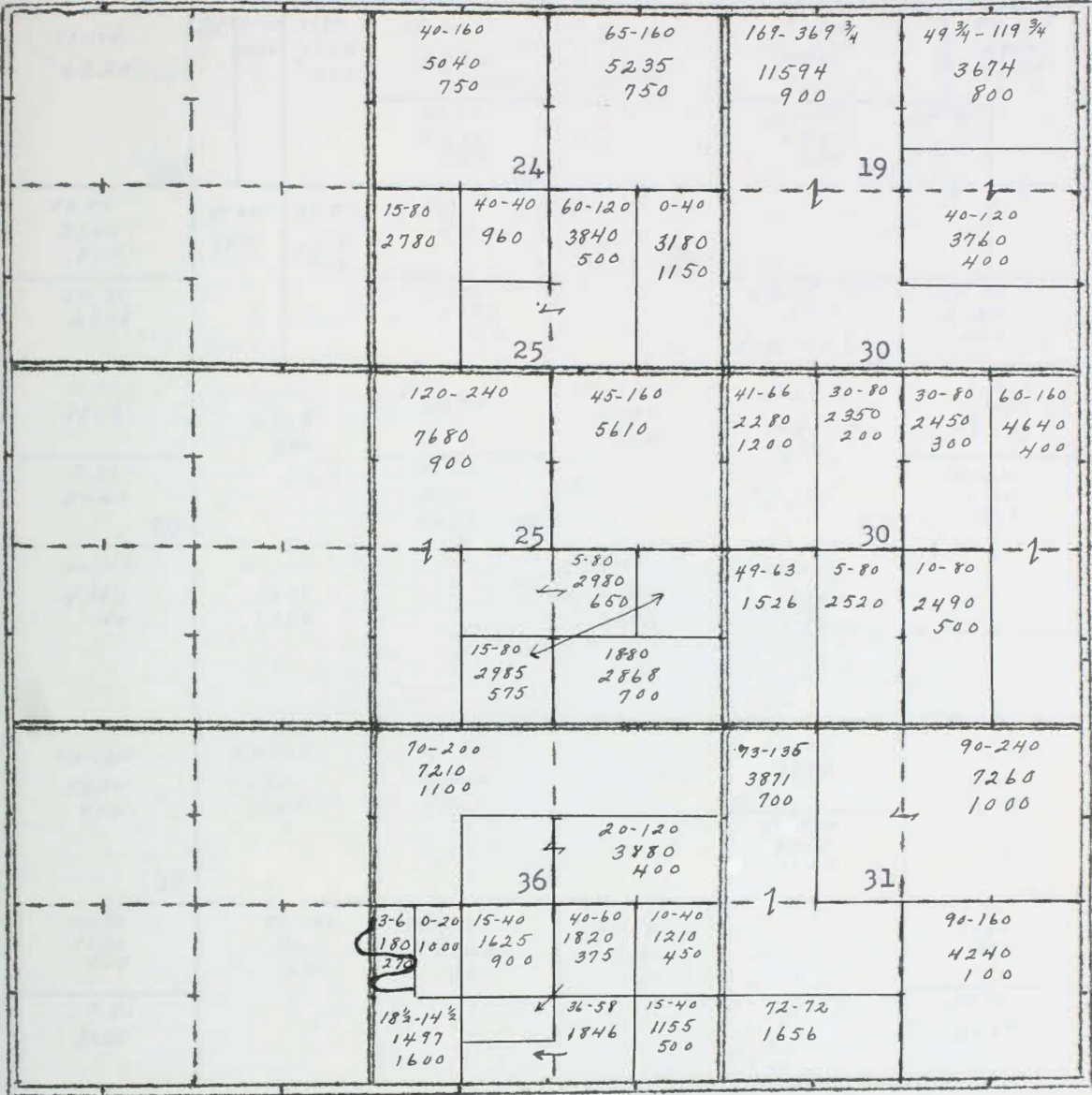


Figure 19-c. Assessment Map. Fragrant Hill Township (S.W. six sections), Dickinson County, Kansas. 1938

15-160 6220	0-40 1670 20-40 1280	15-80 2795 500	33-80 2282	80-160 4880 500	17-102 3145	88-138 3900 1000
20			35-80 2235 550	21	100-160 4320 100	25-80 2388
20-80 2240 350	2-80 3170	35-80 2585 750	40-80 2400	35-100 3150 700	15-60 1950 250	
20-80 2800			65-80 2195 1100		5 3/4 - 77 3/4 2514 E. Ch. + E 2 1/4 A	20-80 2660 600
0-80 2800	1-160 6708 750	5-80 2975	55-160 5260 950	25-160 5755 950	0-80 2660 600	
5-80 2440		100-240 8300 1000	28		70-160 4900 325	
40-160 4880 40	10-160 6600 1200			10-160 6280 1200	70-240 8040 800	
40-160 5320 800	40-160 5920 1000	60-320 12,200 1800	33		25-80 2605	60-160 5100 1100
32					40-240 8240 1100	34
30-80 2630 550	50-160 5310 1000	0-160 6720 350	40-160 6160 450			15-80 2860 800
5-80 3065						25-80 2660

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Figure 19-d. Assessment Map. Fragrant Hill Township (S.E. nine sections), Dickinson County, Kansas. 1938

Table 19. Recapitulation. Fragrant Hill Township.

Land

non-tillable acres	5,800		
tillable acres	13,213		
total acres		19,013	
total valuation			\$ 633,276
value per acre			\$ 33.31

Dwellings

number		109	
total valuation			\$ 41,375
average valuation			\$ 379.59

Other improvements

total valuation			\$ 50,643
ave. val. per dwelling			\$ 464.61

40-201 8245 2300		30-100 4050		38-150 6180 600		17-310 14340 1700		35-151 6095 2400		5-80 2937 750	
5				4		1		3		0-73 3285	
18-80 3240 1150	38-80 2840 670	19-159 6025		0-160 7100				5-80 3812		0-160 7200	
								2-80 3170 1700			
0-80 3200	0-80 3400	37-80 2725 2300	27-80 2795 1200	24-79 2525 1325				35-80 2787 1800		39-160 6375 1500	
8				40-80 2700		9		0-40 1600 800	0-40 1450 350	10	
40-160 5200		55-160 5300 1250		80-320 11900		0-160 5925		0-73 2900		62-160 4200	
								0-80 2600	↔		
73-160 4050 1175		85-160 5125		16-160 6250 400		60-160 6100 900		70-160 4950		320-320 8800	
17						16				15	
76-160 4880 200		110-160 4200 100		70-160 5575 1150		40-160 6100 900				320-320 8800	
										↔	

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Figure 20-a. Assessment Map. Noble Township (N.E. nine sections) Dickinson County, Kansas. 1938

	6-80 4400	48-156 6380 1800	10-80 3000 350	80-141 3477 500	16-76 2420 175	0-78 2730
		1			6	
	0-160 7700 1350		81-157½ 5420 1000	15-140 3012 1700	5-80 2537 575	30-78 2550 1600
	0-160 8800		50-80 2350	45-142 4260 1250		140-160 3400
		12			7	
	25-240 11500 1500		44-80 2070 425	15-60 1987		50-120 3100 950
						45-120 3150 300
	0-80 4800	0-80 4800		13-66 2460 550	20-80 3200	60-160 4450 1000
	0-80 4800 625	0-40 2400	0-40 2400			18
		13				
	0-240 11865 1050		0-80 4400		0-68 3400	10-157 6865
				68-68 3400		

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Figure 20-b Assessment Map. Noble Township (N.W. six sections)
Dickinson County, Kansas. 1938

		95-160 4975 1400	35-80 2275 350	45-80 3050 200	
			24		
		70-120 3400 1100	0-40 1400	30-80 2475	0-40 840 1410 1400
		55-160 5037		73-160 5085 900	
			25		
		240-240 6000			0-40 1200 300
			47		15-40 885 50
		5-80 2935 950	0-50 1500	0-30 750 450	
		0-156 8580		5-38 1582 400	
			36		
				57½ 2850	57½ 2850
		6-76 4180 4700		6-80 4800	

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Figure 20-c. Assessment Map. Noble Township (S.W. three sections)
Dickinson County, Kansas. 1938

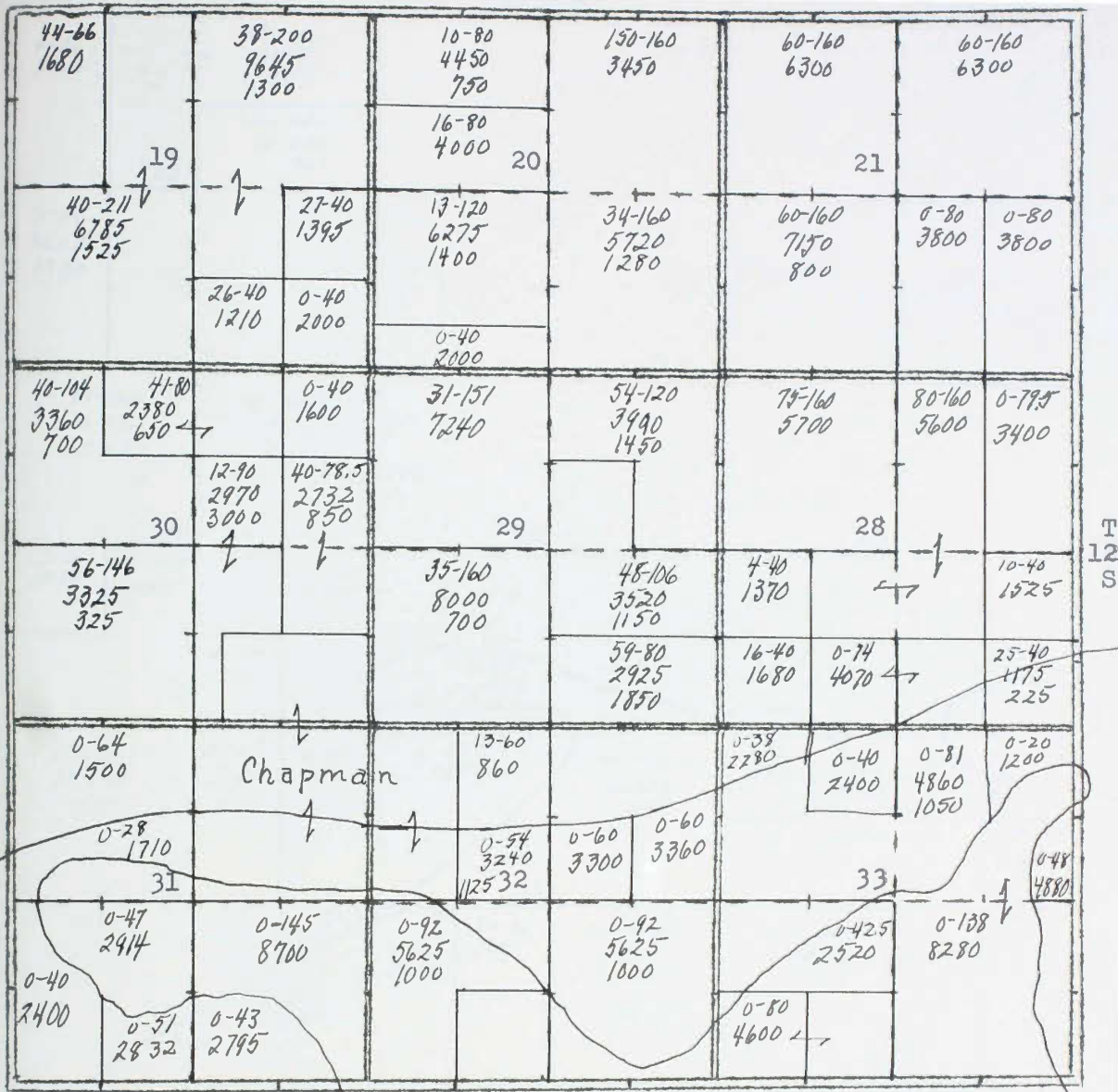


Figure 20-d. Assessment Map. Noble Township (South nine sections) Dickinson County, Kansas 1938

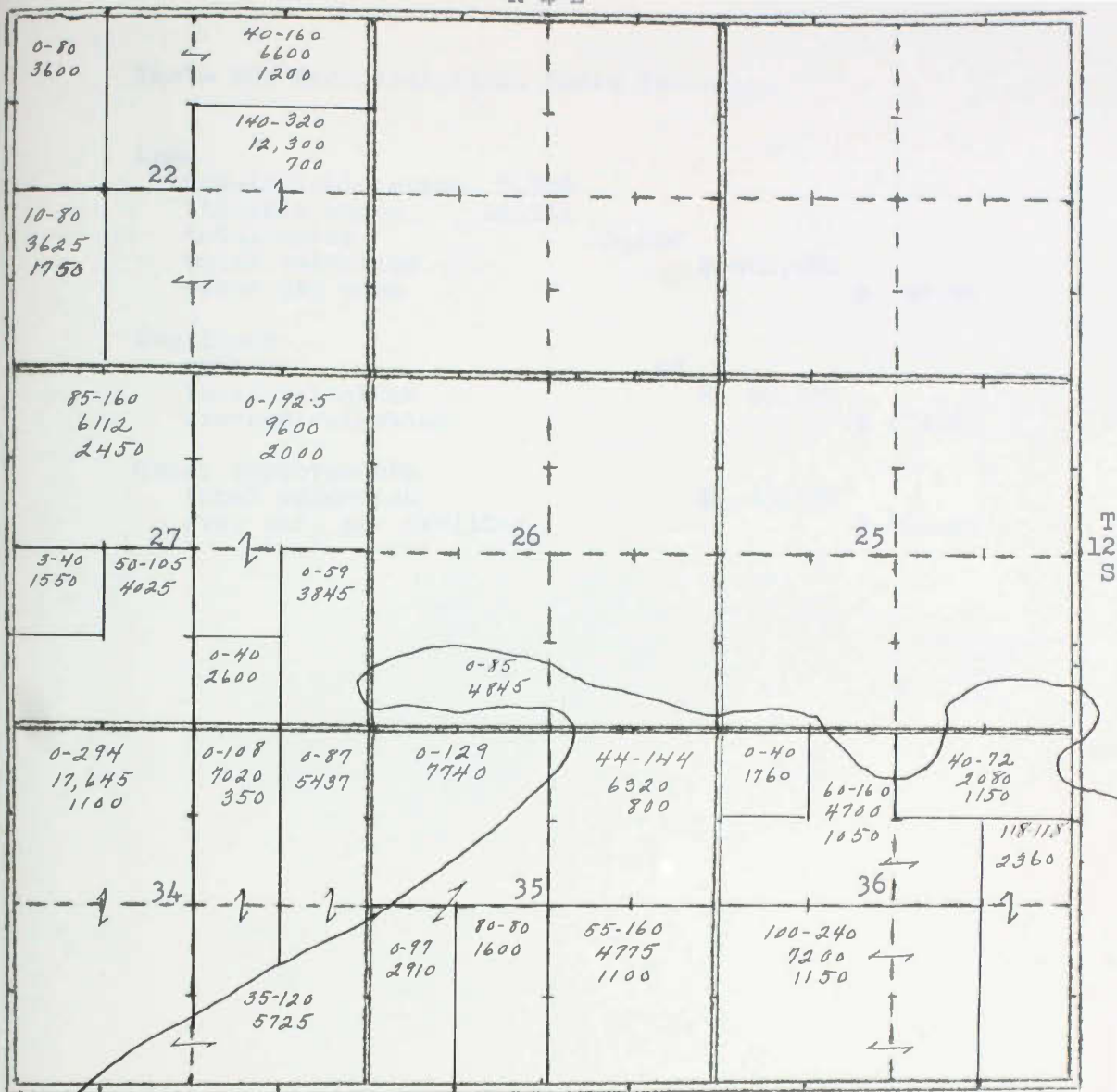


Figure 20-e. Assessment Map. Noble Township (S.E. five sections) Dickinson County, Kansas. 1938

Table 20. Recapitulation. Noble Township.

Land

non-tillable acres	5,745		
tillable acres	14,111		
total acres		19,856	
total valuation			\$ 802,665
value per acre			\$ 40.42

Dwellings

number		87	
total valuation			\$ 59,100
average valuation			\$ 679.31

Other improvements

total valuation			\$ 40,130
ave. val. per dwelling			\$ 461.26

150-230 7000 1100	80-160 4800	70-160 3300 500	29-159 4190 800	132-160 3496	64-160 4512 300		
3		2			1		
80-80 2000	160-160 4000	70-160 4100 600	60-160 4200 900	65-160 4140 1200	30-160 5800 850		
80-160 4000	80-160 3600 450	95-320 10430		15-80 2250 800	30-90 2900	40-150 5400	30-80 2600 1400
10			11		12		
80-160 3800 600	90-160 3900	50-160 5300 1950	60-160 5200	20-160 6100 900	15-80 2700 900		
80-160 4000 950	70-160 5920	0-160 7800	25-160 5500 1200	60-160 5150 450	65-80 1900	30-80 2000	
15			14			13	
60-160 5800	70-160 7120 1750	0-80 3200 1200	60-160 6000 1300	50-160 4100 450	0-40 1200	0-80 2500	
		0-80 3300			0-40 1200		

Figure 21-a. Assessment Map. Rinehart Township (N.E.¼)
Dickinson County, Kansas. 1938

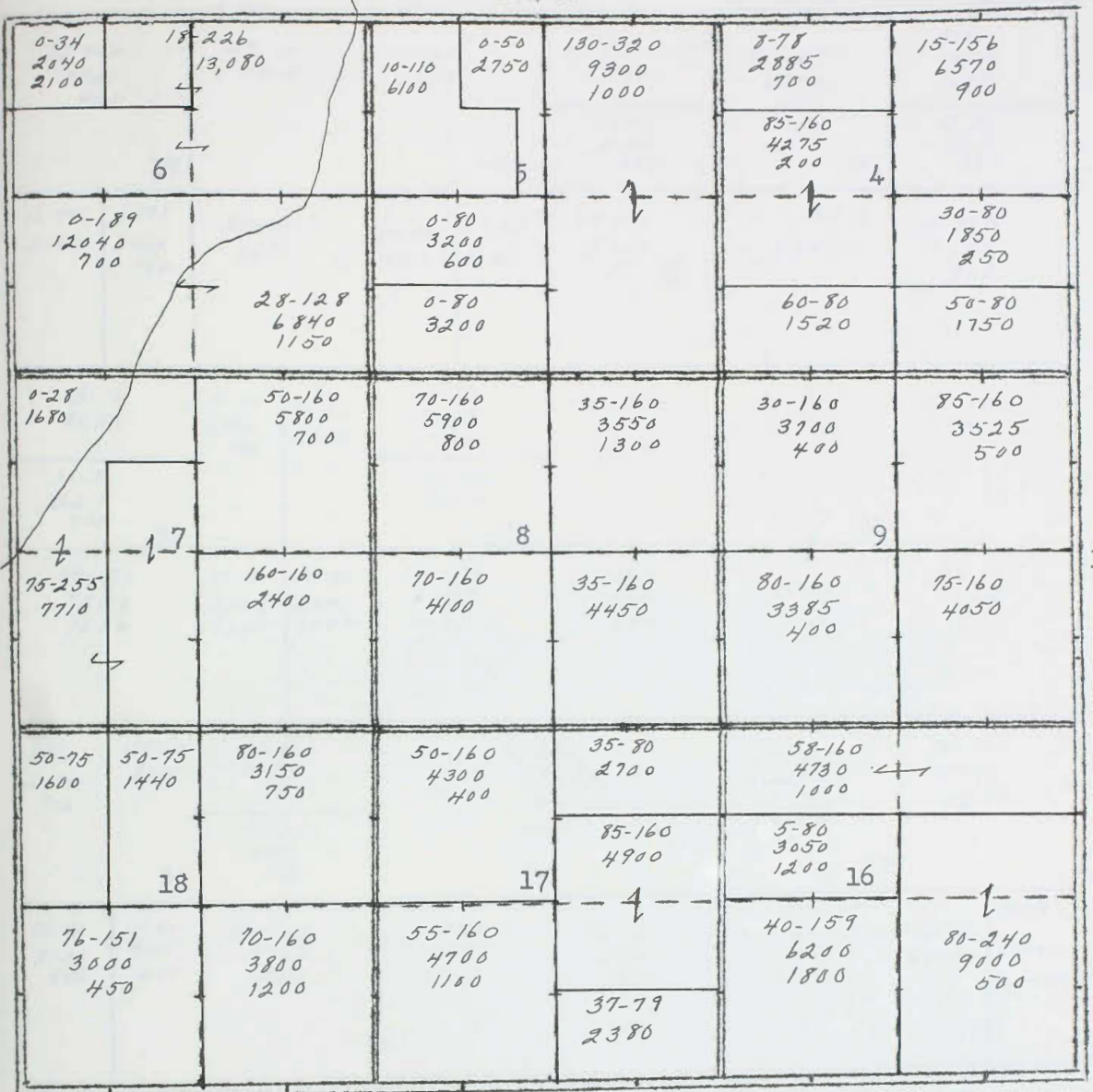


Figure 21-b. Assessment Map. Rinehart Township (N.W. 1/4)
Dickinson County, Kansas. 1938

36-156 3900 900		25-160 4945		15-160 5945		40-80 2280		40-160 6200 1500		5-80 3475 1200					
19				20				21							
36-78 2034		6-78 2466 700		30-160 4898		20-80 2800		25-80 2645		40-160 5320		160-160 3550		39-159 6560 1800	
16-76 2606		30-80 2500 700		40-80 2250		15-80 2975 1100		60-160 5200 1300		90-320 13750 1700		20-160 9500			
30-76 2210 700		30				40-80 2600		29				28			
50-150 5250 1600		40-80 2200 1000		30-80 2700 1000		15-160 6575 1200		15-160 6950 500		20-160 7500					
40-90 2455 700		20-60 2000		40-80 2400 350		90-320 13680 4200 ←				0-160 8000 1100		30-160 6570 4250			
31				20-80 2800 500		32				33					
36-71 2120 700		15-80 3100 600		40-160 6760 1700		0-160 7680		60-160 6240 1000		0-160 8220		0-120 6000		20-40 1300	

Figure 21-c. Assessment Map. Rinehart Township (S.W.¼)
Dickinson County, Kansas. 1938

0-40 2000	20-80 3400 ↙	0-80 4160	55-160 6950 1200	24-80 3288 700	15-80 2230 100	85-160 3525 450
0-120 6000 500	↘ 22			36-80 2912	15-80 2230	21
0-160 8000 250	40-157 6850 4100	0-160 7680 600	40-160 6300 1400	90-160 3400 900	45-80 1850	32-80 1900 300
10-320 15680 2700	↙ ↘ 27	0-80 4100	15-80 3400 150	60-60 1200	62-100 2380	40-80 2000
		30-160 7100 1150	5-80 3650 800		25	40-80 2000
2-160 7920	35-160 6575 1000	↙ 4	5-80 3650 75-160 5275 1500	10-80 2910 200	20-80 2500	60-160 4950
10-160 7420	100-160 5400 2000	25-160 7325 1200	35-80 2795 1050	35-80 2795	120½-240½ 6780 1400	160-240 6800 2000
	34		35		36	
40-160 6280 700	50-160 4650	90-80 1720	140-240 7360 1200		49-19½ 2190	40-80 2200

Figure 21-d. Assessment Map. Rinehart Twonship (S.E.¼)
Dickinson County, Kansas. 1938

Table 21. Recapitulation. Rinehart Township.

Land

non-tillable acres	7,484		
tillable acres	15,380		
total acres	22,864		
total valuation		\$ 785,923	
value per acre			\$ 34.43

Dwellings

number	95		
total valuation		\$ 57,150	
average valuation			\$ 600.16

Other improvements

total valuation		\$ 49,750	
ave. val. per dwelling			\$ 523.16

Map of Rinehart Township
 showing the location of
 the land described in
 this report.
 Prepared by
 the Assessor
 Jan. 1948

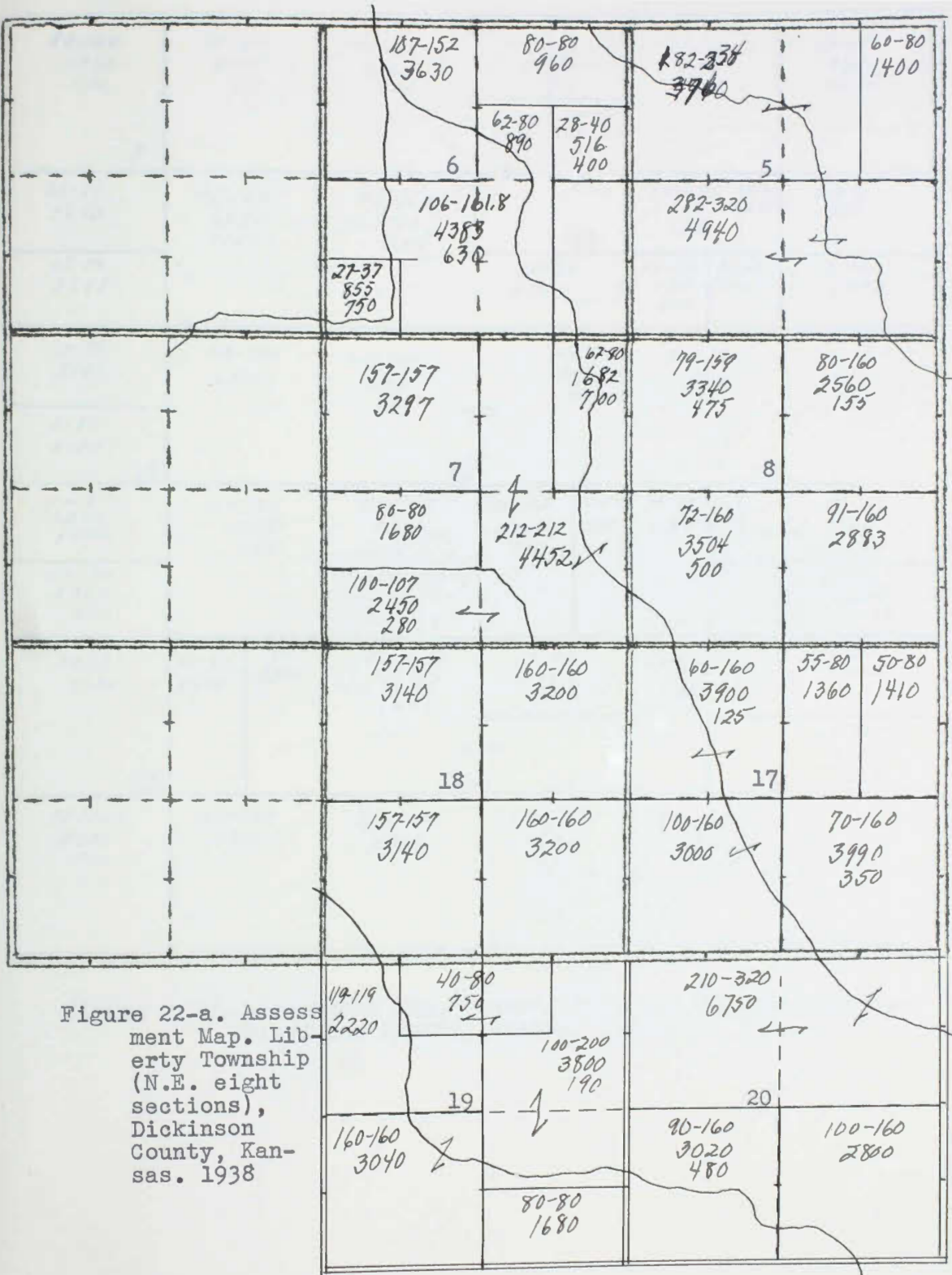


Figure 22-a. Assessment Map. Liberty Township (N.E. eight sections), Dickinson County, Kansas. 1938

80-160 5360 1100	80-160 4420 600	83-158 5635 465	20-80 3570	75-160 7170 1600	67-157 7354 1200		
3		2	20-80 3175	30-80 3395 700	1		
38-80 2642	75-160 6350 1100	55-160 6705 325	1	42-60 1458 150	20-20 675	2-67 3980	
68-80 2249			50-80 2360	32-40 1184 500	2-38 1768	12-92 4990	
0-80 3780	60-160 6580	115-240 6000 125	25-80 2475 800	80-160 6300	70-160 6150 740		
0-80 4125							
10		11			12		
50-80 3200 1400	115-160 4285 375	20-160 7360	100-108 2480 900	24-52 1740	80-80 2120	30-60 2550	17-104 5681
52-80 2364 450							26-76 3624 1275
83-160 4186	40-80 2540	80 3360	90-240 9030 650	50-80 2425	40-120 4400 450	37-78 ^{1/2} 6440	
15							20-120 6440
			14			13	
70-160 5780 775	25-160 6760	160-160 3850	60-160 6600 950	160-320 12,600 475			

Figure 22-b. Assessment Map. Liberty Township (N. six sections)
Dickinson County, Kansas. 1938

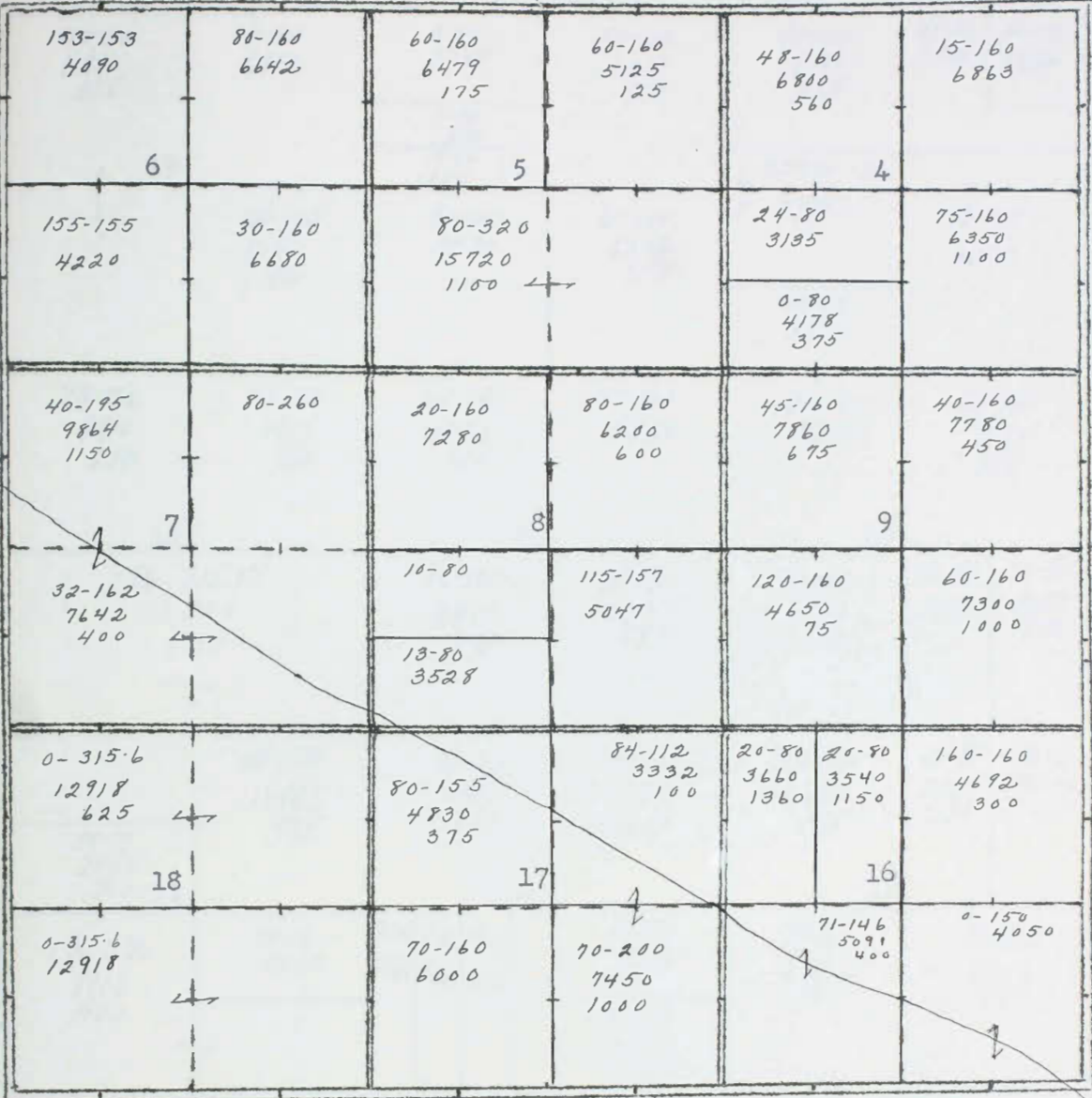


Figure 22-c Assessment Map. Liberty Township (N.W. nine Sections) Dickinson County, Kansas. 1938

170-310 11850 375	0-160 6150	0-80 2560	40-160 6280 375	70-120 3790 625	45-80 2590	20-40 1380
19	150-160 6150 1250	0-40 1360	0-40 1280	85-160 21 5395	75-160 6230	40-80 2720
		20	40-160 7080			
78-156 4910 250	75-160 6413 750	105-160 5375 600	110-160 5250	100-160 5200	65-160 7325 875	
30		29		28		
156-315.75 12,200 550		80-160 6400 775	75-160 6550 875	70-160 6700 750	20-80 3575	50-80 3050 775
	68-238 10463 735	80-160 6000 850	50-160 7300 1050	50-160 7300 1195	25-80 2975 150	80-80 2000
39-78 2902 700	31		32		33	
136-236 8100 1400	0-80 4250	20-40 0-80 20-40 1564 4200 1564	35-80 2670	78-160 6050 725	73-160 6006 475	
			33-80 2940 325			

Figure 22-d. Assessment Map. Liberty Township (S.W. nine sections) Dickinson County, Kansas. 1938

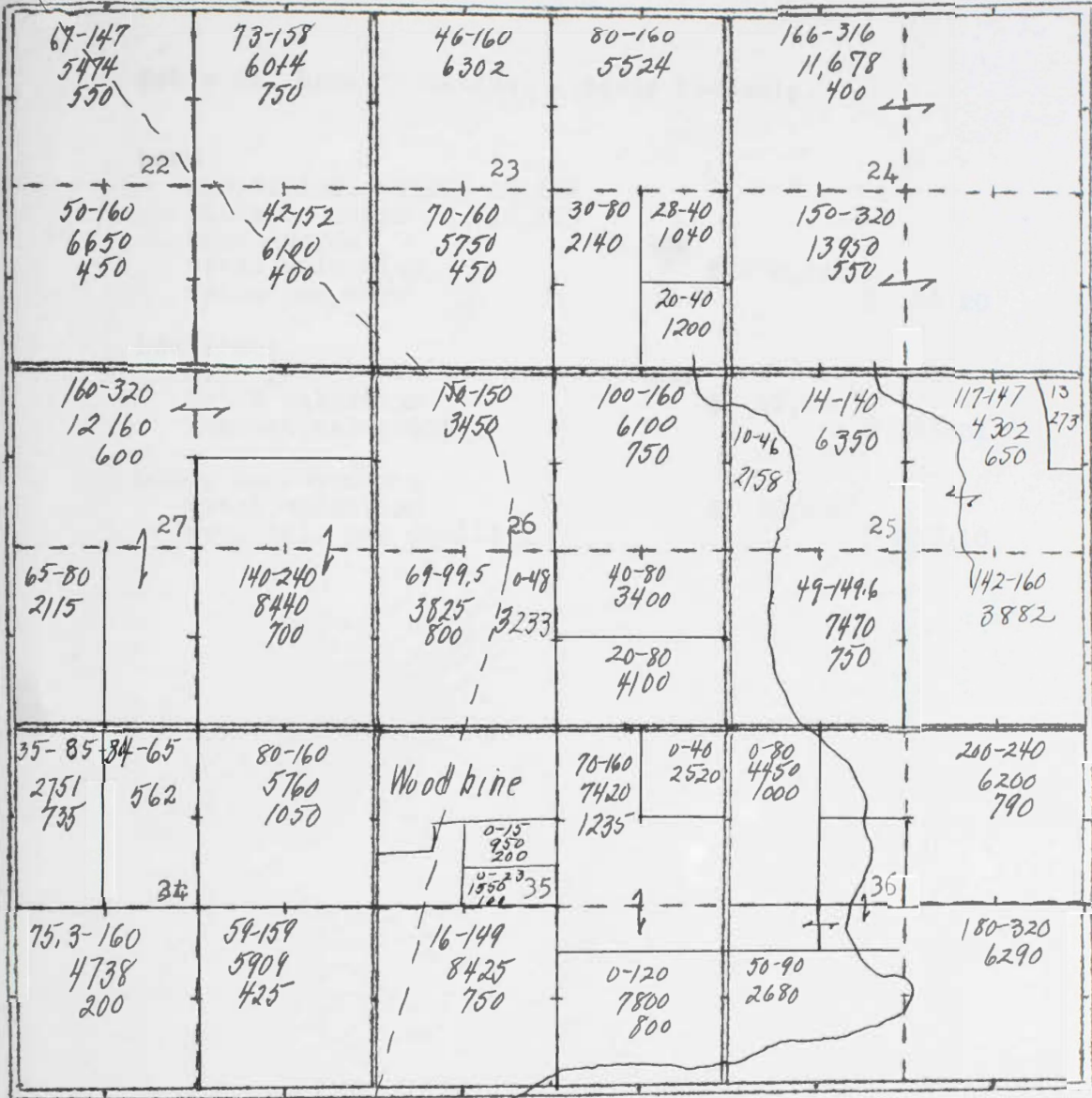


Figure 22-e. Assessment Map. Liberty Township (S.E. nine sections) Dickinson County, Kansas. 1938

Table 22. Recapitulation. Liberty Township.

Land

non-tillable acres	13,847		
tillable acres	13,989		
total acres	27,836		
total valuation		\$ 979,896	
value per acre			\$ 35.20

Dwellings

number	108		
total valuation		\$ 37,294	
average valuation			\$ 345.31

Other improvements

total valuation		\$ 35,435	
ave. val. per dwelling			\$ 328.10

40-80 3080 1000	55-80 2665	62-162 5336 1000	50-78 3140	0-160 4747	140-160 4100	160-160 4000	
	3		8-38 1846				
			5-38 1937	2		1	
30-40 1220	15-80 2890	79-159 5330 450	54-117 5394 500		0-80 2375	140-160 5100	120-160 4460
20-40 1260 600			42-117 5394 500				
62-80 2366 100	94-154 ¹² 5152 900	9-154 8218 1100	140-160 4800	170-320 9880 1000	60-160 5500 1800		
65-80 2390 600	10		11		12		
65-160 5430 1100	80-154 5565 800	20-80 3440 800	20-80 3440 1000	107-159 5335 1100		90-160 5320 1100	
70-160 5220 700	64-152 5664 825	85-160 5780 900			146-200 5740	95-160 4940	
	15	85-160 5680 1500	14			13	
66-156 6235 1100		11-39 1741 75	155-220 7160 900		0-40 1440	95-160 5035 1000	
95-151 5628 2000		10-40 1950			10-80 2770		

Figure 23-a. Assessment Map. Union Township (N.E.¼)
Dickinson County, Kansas. 1938

320-71-635.7 26658 1000		62-165 5664 875		92-162 5250 1000		79-164 6115 650		34-124 4800 1000		22-40 1278
6		5		4						
60-154 5375 800		85-160 5700 800		175-320 13,375		80-160 5920		95-160 4610 500		5-80 3300
7				8				9		20-80 2840 1200
9-74 3045		135-240 8400 1400		80-160 5120 1000		40-160 4980		104-160 5588		
80-155 5090 1200		79-159 6212 800		109-159 4943		120-160 4840 1000		65-160 5270		75-160 6055 1000
18				17				16		
56-78 2404		41-80 2786		80-80 2400		80-160 4960 1000		70-160 5380 1000		50-80 2600 500
10-78 3000 500								104-199 6522 1200		10-40 1510

Figure 23-b. Assessment Map. Union Township (N.W. $\frac{1}{4}$)
Dickinson County, Kansas. 1938

77-80 2436 825 92-157 5362 1100	160-160 5600	46-120 4180	103-160 5050 950	150-160 4200 500	23-78 2725	
19		30-40 1200 20		21	40-80 2640 1500	
67-79 2392	80-160 5280 500	70-160 5380 900	95-160 4840 1100	78-160 5300 1000	90-160 5110 100	
120-159 6160	90-160 5680	30-80 2740 400	40-80 2880 700	10-80 2940	70-160 5520	90-160 5180
30		60-80 2440 750	29	28		
54-159 5152	25-80 2680	0-39 1716 5-40 1575 600	80-160 5280	120-160 5320	70-160 5380 1000	80-160 5280 1000
67-80 2230	139-239 7690 900 ←	88-160 4960 525	85-160 5080 1200	120-120 4440	70-160 5260 900	
31		32		30-40 15433		
88-160 5120 1000	50-80 2550	136-160 4540 350	107-159 5075 100	120-120 4440 350	70-120 4210 900	
	40-40 1100	15-40 1375		36-40 1545		

Figure 23-c. Assessment Map. Union Township (S.W.¼)
Dickinson County, Kansas. 1938

136-286 9780 900			70-120 4710 350	65-80 2390	12-80 3352
257-357 13,210 800	22		122-197 6772 1800	24-80 2728	25-80 3120
		22-40 1502	110-190 6720 800		116-160 4440
			26-80 2996 1000		115-160 4545
60-160 7180 400			159-234 7293 900	40-80 3240	112-160 4865 25
85-160 6335					117-160 4975 350
5-40 1680					
		160-280 10480	94-160 5046	86-154 5382 1000	80-156 5050 750
8-40 1680 1150	30-80 3900		40-80 2520 400	79-154 5382 1000	80-156 5050 750
5-40 1955 600	18-40 1600	74-119 3635 1400	40-60 1720		77-152 4705 800
			5-20 570		
92-160 6035	70-160 5650 1175	90-160 5040 600	76-142 5230 1000	20-73 2575 300	54-79 2410
					122-160 4540

Figure 23-d. Assessment Map. Union Township (S.E. $\frac{1}{4}$)
Dickinson County, Kansas. 1938

Table 23. Recapitulation. Union Township.

Land

non-tillable acres	12,662		
tillable acres	10,240		
total acres		22,902	
total valuation			\$ 789,950
value per acre			\$ 34.55

Dwellings

number		98	
total valuation			\$ 45,800
average valuation			\$ 467.35

Other improvements

total valuation			\$ 39,390
ave. val. per dwelling			\$ 401.95



Figure 23. Recapitulation. Union Township. 1911.

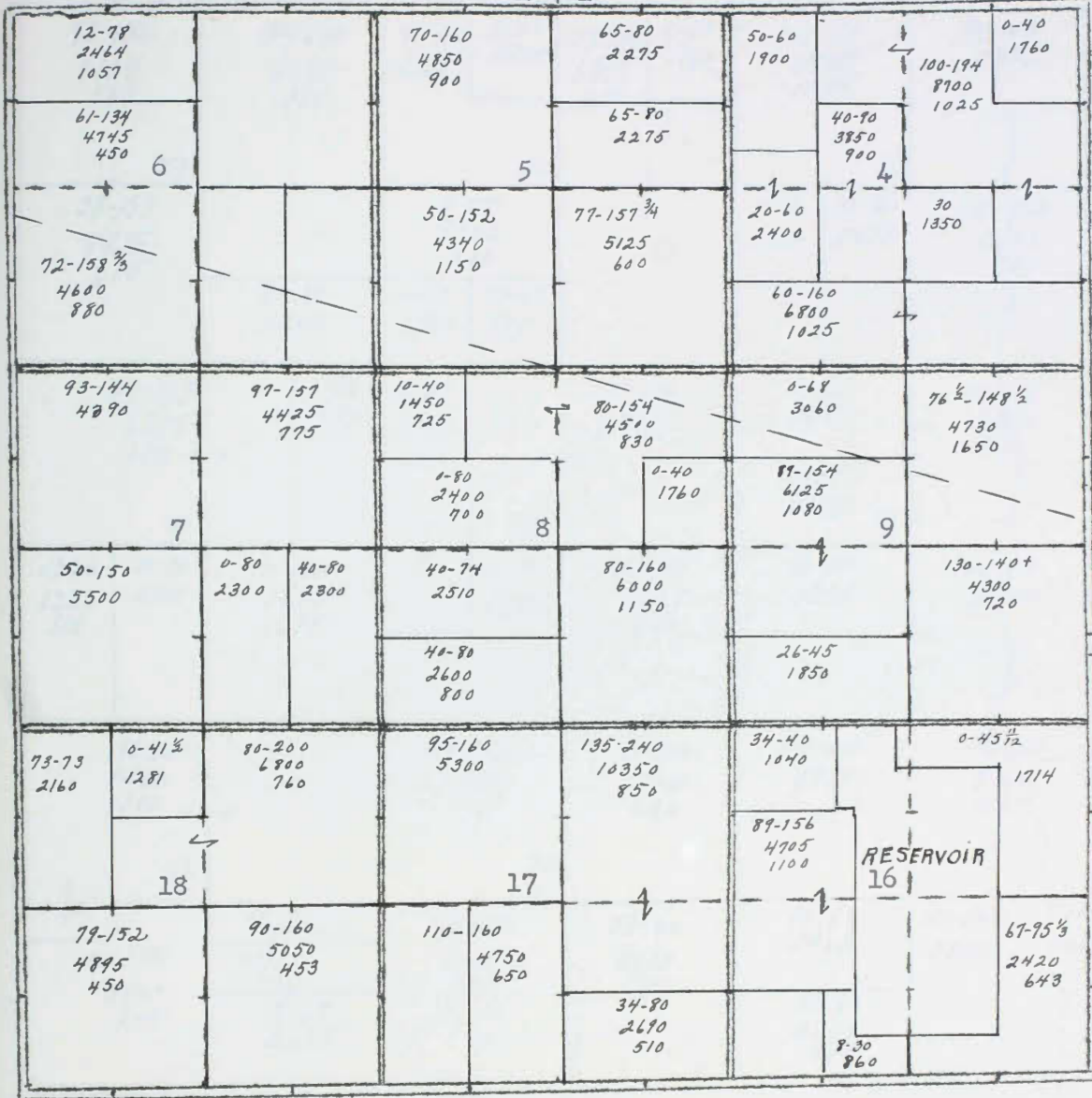


Figure 24-b. Assessment Map. Lyon Township (N.W. 1/4)
Dickinson County, Kansas. 1938

92-152 4100 580		187-240 6160 500		45-110 3725		0-50 2200		271-280 6395 1600		0-40 1760		127-160 4495 1075		43-143 5875	
19				20				21							
33-153 4425 615				12-87 3300 900				0-80 2200		58-80 2450		54-160 5405 795			
		80-80 2200		0-40 1760		23-33 975									
83-233 6575 1200		0-80 3597		32-119 4288 600				231-231 6930		0-75 2625		40-148 6400 1912			
30				29				28							
23-66 2325 500		20-80 2900		75-160 5675 1075		111-111 2775		59-159 5275 850		90-160 5280		60-160 5500			
140-320 9400 1200				150-150 4500				80-160 5040 660		113-160 4800		76-160 5160 1035			
31				32				33							
40-135 3400 600		20-40 1300 450		73-160 5145 500		58-160 4920 780		49-80 2465		132-132 3300		7-27 1200			
		19-39 1175 600													
		18-68 2625													
								34-80 2690 700							

Figure 24-c. Assessment Map. Lyon Township (S.W.¼)
Dickinson County, Kansas. 1938

100-160 4900 900		47-77 2375 600 25-77 2185		185-320 9900 350		74-230 7890 700		178-318 8740 500		5-80 3500 50-80 2000 950	
22		75-75 2065 5575 2175		28-78 2200		23		24		19-74 2675	
		30-80 2250 670								27-80 2530	
160-160 4400		160-160 4400		39-80 3005 900		80-80 2400		34-80 2690 50		135-135 4000	
27		133-175 4813		0-80 2085		53-80 2245 400		240-240 7500		25	
80-80 2000 660		80-80 2000		40-80 2600		75-160 4815 1250		70-80 2640			
180-320 9100 1350		160-160 4400		183-343 8875 1193		60-111 1/2 3540		100-156 3856 1346		62-160 4490 825	
34		75-160 5275		86-86 2400		35		36		80-80 2200	
				86-86 2393				104-160 4975 250		5-80 2375	

Figure 24-d. Assessment Map. Llyn Township (S.E. 1/4)
Dickinson County, Kansas. 1938

Table 24. Recapitulation. Lyon Township.

Land			
non-tillable acres	11,634		
tillable acres	9,556		
total acres		21,290	
total valuation			\$ 681,023
value per acre			\$ 31.99
Dwellings			
number		127	
total valuation			\$ 59,535
average valuation			\$ 468.79
Other improvements			
total valuation			\$ 47,893
ave. val. per dwelling			\$ 377.11

Table 25. Assessment Summary, Dickinson County, Kansas.
1938. (Townships arranged as to average value of land.)

Ave. Value of Dwellings	Name of Township	Ave. val. of land per acre	Range of values per acre
\$ 205.49	Holland	\$ 27.67	\$ 22.50-38.50
217.41	Flora	30.01	19.00-45.00
269.49	Banner	31.25	20.00-40.00
310.71	Wheatland	31.30	25.00-45.00
313.71	Lyon	31.99	25.00-51.00
345.31	Fragrant Hill	33.31	28.50-42.00
364.50	Hayes	33.47	25.50-38.20
376.55	Willowdale	33.70	27.00-39.00
379.59	Sherman	34.04	25.60-45.00
393.87	Rinehart	34.43	20.60-63.70
430.80	Union	34.55	25.50-45.00
431.10	Ridge	34.58	32.25-37.35
<u>441.93</u>	Median	<u>34.67</u>	
453.77	Logan	34.76	27.25-43.70
459.26	Newbern	34.78	22.50-41.50
467.35	Liberty	35.20	16.00-49.00
468.79	Jefferson	35.30	31.00-41.75
473.24	Garfield	36.01	29.20-45.00
547.57	Center	36.10	18.00-60.00
569.89	Cheever	36.12	23.12-45.00
600.16	Hope	36.73	26.10-42.50
615.00	Buckeye	37.92	27.30-41.00
634.25	Lincoln	40.34	15.00-58.00
679.31	Noble	40.42	25.30-60.00
762.91	Grant	47.58	25.00-60.00

In the first column above is shown the average value of dwellings in each of the twenty-four townships of the county. These averages are arranged in ascending order. Lines are drawn from the amounts to the townships to which they apply.

The third column gives the average value per acre of all land assessed in each of the townships.

The fourth column indicates the span of valuations per acre in each of the townships. The first amount is the lowest value per acre on any piece of land in the township and the second amount is the highest value per acre placed on any piece. The size of the parcel of land was not considered.

Variations in Assessment Ratios by Townships

From a study of the assessment map and of the tables of summaries following, variations appear which are not equitable. One of the outstanding differences has to do with a disagreement among assessors as to what constitutes non-tillable land. Instructions from the Commission on Revenue and Taxation to the county assessors defined non-tillable land as that which might or might not be under cultivation but which was unfit to be used for planted or cultivated crops. Evidence seems to show that some local assessors classes as tillable all pastures and meadows that could be put under cultivation on the theory that such land was as valuable or even more valuable than some tracts that were less fertile because of many years of crop production. Others classes all pastures and meadows as non-tillable.

Ridge township has listed only 272 acres of non-tillable land while Hope township which adjoins it on the south has 5,670 acres, Logan township on the north has 5,721 acres, Jefferson on the west has 3,563 acres and Union on the east has 12,662 acres. The first named township has only a little more than one

percent non-tillable land and the last named township has more than fifty percent so listed. It appears evident that there is much difference in the opinions of the men who assessed the land as to what the classification should be.

It is difficult to determine just what effect this had upon the actual valuation of the parcels of land for whether or not the assessor called the land tillable or non-tillable, when it came to fixing a value he used his own opinion of what the value should be. It does make it more difficult, however, for the boards of equalization to make adjustments when eighty acres of land listed as non-tillable might be eighty acres of fertil meadow or eighty acres of rocky hill top.

Perhaps the greatest assessment variation between townships is found in the assessment of the improvements. Some of the assessors who made the 1938 assessment in Dickinson County seem to believe in the theory that improvements on farm land should not be taxed because they are largely non-productive. Not being able to leave them off the assessment rolls entirely they placed the valuation very low. Other assessors seem to think of the improvements as an investment having a value equal to the cost of re-

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placement and assess the improvements accordingly.

The board of equilization is handicapped in making adjustments in this instance for they cannot know the approximate value of the improvements without careful personal appraisal of each house and barn and silo. The board often raise the assessor's land assessment values a given percent when they find that the values are much below that of other townships adjoining but no evidence has been found of a case where the assessor's figures on improvements have been scaled either up or down.

The assessment map shows a wide range of assessment averages on improvements. Dwellings in particular are subject to much variation. In Cheever township the dwellings have an average assessed valuation of \$ 205.49 and in Banner township the average is \$ 762.91 (see Table 25). There is no apparent reason for this difference except the personal view points of the assessors responsible for fixing the values. The land valuation in Cheever township is sixth highest and of Banner township is third lowest of the twenty-four townships. The county clerk and one county commissioner gave as their opinion that in general the homes in Cheever township were just as

good if not a little better than in Banner township. Yet, the average valuation in the one case is three and one-half times as much as in the other. It would seem that in a county in which there were no communities of decidedly different racial or religious groups, that improvements would compare in value about in the same order as the land valuations. But as is shown in the table there appears the greatest of irregularity that could be imagined. The same inconsistency appears in the comparison of the average value of all improvements with the average values of land in the townships.

Variations in Assessment Ratios by Individual Pieces

Referring again to Table 25 the fourth column lists the range of values per acre in the twenty-four townships. The first amount indicates the lowest average valuation per acre of any parcel of land in the township and the second amount gives the highest average valuation per acre of any parcel within the township. In nearly all cases the low average was on a piece of land that was classified as non-tillable, which might mean pasture or meadow land, and the high average was on a piece of land that was classified as tillable. In most of the townships

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the span of averages indicates that there was a definite tendency for the assessor to select some fixed value for land and scale up or down from that in determining the valuation of a piece of land as it seemed to be somewhat better or poorer than the average. The assessor then, perhaps through fear of dissatisfaction and protest on the part of the land owners who were his friends and neighbors, did not venture far from the average in either direction.

The span of averages is much more restricted in the case of the same size pieces of land having the same number of acres under cultivation. In almost any part of the assessment map can be found quarter section after quarter section with exactly the same valuation. There is little variation even in cases where the parcels of land lie far apart in the township or where one quarter section lies adjoining a town and another some distance away from the town or from surfaced highways.

The same tendency is observed in the assessment of pasture land. If it is pasture land it is assessed as pasture land and poor or good makes little difference in the valuation.

There is no marked variation in the assessment of large or small parcels. In most cases the land is

assessed by quarters even though one man may own the four quarters of the section. Using a fixed value per acre as a basis and assessing the land at an amount equal to the fixed value times the number of acres in the parcel eliminates the tendency found in some other studies in which a large farm was scaled down and a small farm up in value. Only in the case of very small parcels of land close to towns was there evidence of the size having anything to do with the valuation. Occasionally a one-half acre tract might be assessed for two hundred dollars while the quarter section from which it had been cut was assessed at about thirty-five dollars per acre.

The same close span of valuations appear also for improvements except that the average valuation is much lower in proportion to the cost than is the case of land. For example, new improvements were placed on the NW $\frac{1}{4}$ of section 9, township 16, range 2 just before the first of March, 1940. These improvements cost well over \$ 8,000 and were listed on the assessment rolls at \$ 3,300. In other cases improvements costing more than \$ 10,000, only a few years old and in good repair, were assessed as low as \$ 1,370.

In the first example given above these improvements were the highest in the township which had the

highest average for dwellings in the county. A similar set of improvements in Hope township was valued at \$ 1,700 and another in Ridge township at \$ 1,565. The highest valuation on improvements in Hope township was \$ 2,050 and in Ridge was \$ 1,565.

These figures and other comparisons indicate that, while the rural real estate in Dickinson County, Kansas is assessed at 60.3 per cent of the sales value¹, the improvements are assessed at about 30 per cent of the replacement cost.

1. Kansas State Planning Board. Relation of Assessed Value of Kansas Real Estate 1933-1937, Inclusive. P. 7. July, 1939.

WEAKNESSES IN THE PRESENT SYSTEM
OF ASSESSMENT

The Commission of Revenue and Taxation of Kansas has general supervisory powers over assessment but its other duties and responsibilities are so extensive that little attention has been given to organizing and training county and deputy assessors for their task. Once each two years the county assessors are called together for a conference and some problems are discussed and instructions given to be passed on to the local assessors. Short tenure in office, lack of adequate financial support, and failure to secure information through research in the field are other weaknesses of the organization.

The county clerk of Kickinson County has many duties other than that of county assessor. The duties of either position are extensive enough to require the full time of an individual. It is impossible for him to devote much time to the training and supervision of his deputy assessors. He has no power in selecting qualified individuals as assessors and he lacks sufficient financial support to make it possible for him to do anything in the way of research in his county or of study of modern methods of assessment as practiced in other localities.

The local assessors come into their duties by the process of being elected as trustees of their respective townships. Little attention is given by the electors to the matter of qualifications for this office. Usually the office is not sought after for the work is seasonal and the remuneration is small. The outstanding qualification that the local assessor usually has is that of being well acquainted with the local conditions, which may prove a disadvantage, for the assessor often does not wish to set a higher valuation upon the property of his own friends and neighbors than is necessary. The lower he is able to keep the assessments in his township the smaller will be the percent of the state and county taxes his township will have to pay. The greatest weakness from the standpoint of the local assessor however, appears to be the almost entire lack of training received to meet probably the most vital problem of the taxing system, that of equitable assessment.

The assessment unit is the township and is too small in most cases to adopt modern methods of assessment that would insure a higher degree of accuracy in fixing values. The local assessor in Dickinson County works about fifty days a year. Under such conditions

it appears impossible for him to be well trained and well informed in the field. At best the job of assessing is apt to be nothing more than a side line providing an opportunity to add a small amount to the individual's yearly income from his usual vocation.

The Commission, to provide for the carrying on of business in the field, to employ a staff of persons to assist the assessors, and to make such other arrangements, and to exercise the powers conferred upon it by the Act, and to do all such other things as may be necessary for the carrying on of the business of the Commission.

A number of persons have been appointed as assessors by the Commission, and the Commission has been authorized to make such other arrangements as may be necessary for the carrying on of the business of the Commission.

Mr. [Name] is the Chairman of the Commission, and he has been authorized to make such other arrangements as may be necessary for the carrying on of the business of the Commission.

The Commission has been authorized to make such other arrangements as may be necessary for the carrying on of the business of the Commission.

REMEDIES FOR ASSESSMENT WEAKNESSES

Advancement has been made in several of the states in the matter of property assessment. The general trend of improvement seems to have been to grant more authority of supervision to the state tax commission, to provide for the carrying on of research in the field, to install a staff of experts to visit the counties and work with and train the local assessors, and to compile detailed information concerning various elements effecting the valuation of the units assessed.

A number of experiments have been worked out in Kansas by individual county assessors. One of the outstanding experiments was devised by Worden R. Howat, County Clerk, Trego County, Wakeeney, Kansas².

Mr. Howat first established the value of an average acre of tillable land and an average acre of non-tillable land by calculating the average investment return on each, through crop production in the one case and cattle raising in the other. A ratio

2. Howat, Worden R. New Assessment Plan used in Trego. (In Kansas Government Journal. Vol. XXIV-No. 11, Nov. 1938, P. 22).

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of tillable land to non-tillable was established at 15 to 6. He next zoned the county by ranges from east to west, making the middle range the norm and deducting 2 per cent for each range to the west and adding 2 per cent for each range to the east. He then used the nearness to market as a basis for zoning and established 12 zones, the sixth being the norm. He added 3 per cent for each zone toward the central market and subtracted 3 per cent for each zone out from the sixth. This gave him a range on a normal valuation of \$ 1000 of \$ 820 in zone 12 to \$ 1150 in zone 1. Previous assessment figures were entirely disregarded and a new set of values set up.

The plan was studied by the Commission on Revenue and Taxation and by the Committee on Taxation of the Legislative Council. Both groups indicated that the plan appeared to be feasible and adaptable to other counties in the state.

In connection with the above plan, Mr. Howat prepared an assessment map showing the valuation of each piece of real estate in the county and a card index file of information by which he was able to show to each tax payer the method by which each valuation was arrived at. On the whole the plan seemed

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to meet with local approval and although some adjustment was necessary, rather satisfactory results were obtained.

A Proposed Plan for Kansas

A model assessment plan for Kansas was constructed by Howe and Miller¹ which seems to provide for the correction of many of the weaknesses of our assessment system. While the plan may be somewhat idealistic it has several features which could easily be put into use and should provide for a much more equitable system than we now have.

According to this plan the State Tax Commission would be given even more authority than it now has in the control of assessment throughout the state. Sufficient financial aid would be granted the Commission to enable it to carry out the duties it now has as well as the additional powers to be granted it. A Taxation specialist would be employed to direct a research department under the supervision of the

1. Howe, Harold and Miller L. F. Assessment and Collection of Farm Real Estate Taxes in Kansas. Kansas Agricultural Experiment Station Bulletin. 1939. p. 52.

Commission and with authority to demand information needed for such research work.

The commission should also have the authority to employ supervisors on a district basis, who would perform the twofold duty of directing and assisting the county assessor, and preparing an intercounty equalization. Howe says, "By building up county valuations on an objective basis, supervisors of assessments would promote the movement toward full value assessment as well as make effective a more uniform assessment throughout the state."

Howe proposes that the county be made a unit for assessment and that the county assessor be a qualified full time employee, appointed by the county commissioners subject to the approval of the State Tax Commission. His appointment would be for four years with the privilege of reappointment and his removal would require the joint action of the county commissioners and the State Tax Commission for failure or neglect to properly perform his duties. If one or more deputies were required, these would be appointed by the county assessor subject to the approval of the State Tax Commission and the term of office and provision for removal would be the same as for the county assessor.

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Assessment of real estate would be by adjustment annually on March first, from appraisal data collected by the continuous work in collecting information concerning current sales values of land, new improvements and new community developments which would tend toward changing valuations. Personal property would be assessed about in the same way as it is at the present time except that the county would be the unit and old unit boundaries would be disregarded.

The plan provides also for properly equipping the county assessor's office with all of the aids necessary to efficient and economical administration. These would include assessment maps and charts and files of accurate information concerning the land, its size and soil structure and a detailed description of the improvements.

Howe's plan is scientific and ought to be practical. The major point of criticism that the plan has is that it will take the direct control of the assessors out of the hands of the electors and tend to make the department bureaucratic. This may be a point in favor of the plan for there will be less tendency for the assessors to favor certain individuals if his contacts are not too close.

Part III

SCHOOL FINANCING UNDER PRESENT AND PROPOSED
PLAN COMPARED

An equitable distribution of the tax burden for the support of schools is impossible as long as that support comes from property tax and there exists the present unscientific methods of property assessment. This is true whether the taxing unit be the eight or nine sections of a rural district, the county wide unit of high schools under the Barnes, the Tuition or the Community High School laws, or under a state wide unit as has been seriously considered for Kansas. Fixing a common tax rate will not equalize tax unless the property assessed is valued at its true value in money or a fixed percent of its true value. It appears that this is not being done at the present time and while inequalities are not so marked in the small taxing unit as they are in the county unit or would be in a unit of the state, still they are present and non-the-less greivous.

Under our present system of assessment the ratio of assessed value to sales value of real estate has been permitted to vary from 46.2 per cent in Thomas

County to 90.4 per cent in Republic County². If counties with this extreme variation were adjoining and each had territory within a given school district, the tax payers in the one section would pay approximately one-half as much school tax per dollar of actual taxable value as would a tax payer in the same school district but in the other county.

The same condition exists between townships. As is shown in Table 25, the variation of assessments of land and dwellings in Dickinson County appears to be such as to levy twice or even three times as much on the actual value of one piece of property as on one of equal actual value in another township.

From a study of the assessment maps of Banner and Cheever townships and the tables of recapitulation following, the case given below could be an actual one. If improvements having the same actual replacement value of \$ 10,000 were located, the one in Banner township the other in Cheever township, the first would be given an assessed valuation of about \$ 3,600 and the second of about \$ 1,300. If both properties lay

2. Kansas State Planning Board. Relation of Assessed Value to Sales Value of Kansas Real Estate 1933-1937, Inclusive. July 1939. p 8.

in the same high school district having a six mill levy, the tax on the first would be \$ 21.60 and on the other would be \$ 4.80. This certainly is not an equitable distribution of the tax burden. While it is difficult to believe that such extreme variations would be permitted to exist even under our present tax laws, still every evidence seems to bear this out.

Another phase of school financing should be considered in relation to assessment variations and that is tax limitation. Laws establishing tax limits do not accomplish what they are supposed to accomplish. They do not limit the tax to a fixed part of the actual value of the property within the unit.

We have a general state law fixing the maximum limit of levy for a district grade and high school at 14 mills. This is on the assessed valuation, which is supposed to be the true value of the property. But it does not work out so, for let us consider the case for Republic and Thomas Counties referred to at the beginning of this section. Property assessed at 90.4 per cent in Republic County would make a legal limitation of 12.656 mills on actual value and not the 14 mills stated in the law. Property assessed in Thomas County at 46.2 per cent of actual value would have a legal tax limit of only 6.468 mills on actual value.

It appears evident that it is common practice for taxing units to scale up assessed valuations when the maximum tax limit fails to produce the revenue desired. It is not uncommon for the assessed valuation to be raised well above actual sales value of the property and there appears to be no evidence that either a county or state equalization board has done any more about it than they have in equalizing valuations below actual value.

The discussion just given concerning tax limitation applies just as well to limitations on the issuing of bonds. If a city bonds itself to the legal limit, it is a simple matter to increase valuations twenty per cent and then increase their bond issue twenty per cent.

Turning to another phase of school financing we find other problems of inequality arising because of these same assessment variations.

In 1937, the Kansas Legislature passed a law guaranteeing every elementary school minimum financial support. By this law each such school was to be granted sufficient money out of state funds, which, added to the revenue derived from a three mill levy on property within the district would make \$ 675. per

teaching unit. Of course, the lower the assessed valuation of the district could be kept the less money a three mill levy would raise in the district and the more money would be received from the state equalization fund.

For example, suppose that a school district has property within its limits with an actual value of \$ 220,000. If the property were to be assessed for that amount a three mill levy would raise \$ 660. and the state would grant \$ 15. to provide the minimum teaching unit. If the property were to be assessed at 80 per cent of the actual value, a three mill levy would raise \$ 528. and the state's share would be \$ 147. If the property were assessed at only 50 per cent of actual value, the three mill levy would produce \$ 330. and the state would pay \$ 345.

It is easy to see why assessment officers do not assess property the same. Because they are so often untrained inequalities arise which are unintentional. Because the local assessor is assessing the property of his own neighbors and friends, inequalities arise through an attempt to set valuations to best satisfy these neighbors and friends who may on occasion desire high valuation but usually desire that it be as low as possible.

The conditions mentioned in the preceeding paragraphs and the weaknesses discussed in a previous section can and do exist under our present assessment system. Even though our present laws on taxation would permit of much improvement from the stand point of the State Tax Commission, there is little chance that much can be done in this direction until a drastic change is made in the method by which local assessors are selected.

The modern assessment plan proposed by Mr. Howe and reviewed in this thesis, should provide a sound foundation for a thoroughly scientific system of assessment. Certain modifications, adjustments and extensions would most likely need to be made but the principles involved appear to be fundamentally sound. Although the plan would cost more to operate, additional receipts obtained through tax on property now escaping the tax rolls should more than offset the additional cost. But of greatest importance would be the result of the establishing of equity in assessment.

Part IV

SUMMARY AND CONCLUSIONS

The present laws on assessment have been in force with little change since 1869 when township trustees became the assessors of real and personal property. No provision was made at that time for the county clerk to be the county assessor but he performed supervisory duties similar to those assigned to him by law in 1907 when he was legally designated county assessor.

The methods used in the early history of the state, while fairly satisfactory at that time, are not adequate for present needs and never have been equitable. The establishing of a State Tax Commission in 1907 failed to improve the system as much as one might expect. Research in the field during the past ten or fifteen years has brought certain defects to light and has more forcefully brought others to the attention of the people that were already arousing some dissatisfaction, but still little has been done toward correcting the evils of the system.

In Dickinson County, inequalities of assessment seemed to exist which included the following; (1) inequalities in the assessment of individual parcels

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of land in the same taxing unit, (2) a much lower assessment ratio on improvements than on land, (3) a general tendency to assess all property close to a median with little range between poor and good land, (4) a general policy on the part of local assessors to keep assessed valuations as low as possible in order to reduce the amount of money that a particular township would have to pay toward the support of state and county expenditures, and (5) a difference in the ratio of assessments to sales value in the various taxing units.

These inequalities of assessment were found to have a marked effect on the financing of schools in the following ways: (1) they caused dissatisfaction on the part of the tax payer which lead to protest and criticism of the tax supported institutions of which the schools are important members, (2) they made it impossible for laws on tax limitation and bond limitation to function properly, and (3) they caused serious difficulty in the application of the recent school equilization law, and may defeat further attempts to extend that law to the secondary schools of the state.

It is evident that changes should be made in the assessment laws to provide greater authority of super-

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vision, increased financial assistance with a resultant increase in the personnel of the State Tax Commission, that the office of county assessor be made a full time appointive office, and that the actual assessing within the county be done by the county assessor and expert assistants as a continuous process with annual adjustments on March, first. Assessment is the fundamental basis of our property tax system and it is necessary that a scientific basis be established for accurate and equitable assessment before anything approaching an equitable distribution of the tax burden is possible.

EDUCATIONAL IMPLICATIONS AND RECOMMENDATIONS

From the standpoint of educators and of others interested in school finance it should appear highly important that the necessary steps be taken to carry on extensive and thorough research in the field of property assessment, and if the results show these wide assessment variations to be general, a program should be developed by which the people of the state could be shown the defects of the system and laws passed that would overcome the defects as far as that should be possible. It is highly important that this be done now for rapidly increasing taxes, new taxes and the revision and adjustment of tax laws are now attracting much attention.

It is the opinion of the writer that our attention has been directed too much toward finding new sources of wealth to be tapped for the support of schools and not enough attention toward making the principal source as fair and equitable as possible. Certainly the schools have a good source in the property tax and the taxable wealth of the country is so great that little need might arise for tapping other sources if a thorough and a scientific job of tapping the source they now have, were developed.

Perhaps much criticism of schools becoming too much of a tax burden would be averted if the sore spots of our property tax system could be healed through an assessment plan such as has been discussed in these pages.

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