

# LOCAL INTANGIBLES TAX RETURN

	For tax year January 1 - December 31, 2016, or other taxable year beginning, 20; ending	, 20
NTPE	First Name (If joint return, use first names and middle initials of both) Last Name	Your Social Security Number
ASE 1 R PRI	Mailing Address (Number and street, including apartment number, or rural route)	Spouse's Social Security Number
ЧО	City, Town, or Post Office, State and Zip Code	Federal Identification Number
Ques	tions 1 & 2 must be answered before your intangibles tax rate can be determined.	For County Use Only TAX UNIT NUMBER
1.	Is your legal residence located within the corporate limits of a city or town?	
	Yes. If yes, name of city or town:	
	No. If no, name of township:	
2.	County of residence as of January 1, 2017:	
3.	Intangibles income (from line 11. Part 1 or line 17. Part II)	\$

#### YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUNTY TREASURER WILL BILL YOU. <u>DO NOT</u> SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPARTMENT OF REVENUE.

## PART I – INTANGIBLES EARNINGS

4.	Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest		
	or dividends received from all savings and loan associations and credit unions	4	
5.	Dividends or other income from corporation stock including those located in Kansas and dividends or interest		
	income received from mutual funds and trust companies	5	
6.	Interest from notes (except when secured by mortgages on Kansas real estate when registration fee has been paid)	6	
7.	Earnings from conditional sales contracts, chattel paper, or other secured transactions	7	
8.	Interest or discount income from bonds, debentures, and certificates of indebtedness	8	
9.	Interest carrying charges and other income from accounts receivable (nonresidents: see instructions)	9	
10.	Other intangibles income (see instructions)	10	
11.	Total intangibles income. If you qualify for the "Special Senior Citizen or Disability Exemption" complete Part II		
	to determine your intangibles income. If you do not qualify for the exemption, enter this amount on line 3	11	

## PART II – SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION – see instructions (Part II must be completed entirely or the exemption will not be allowed)

12.	Your date of birth. If you were born after January 1, 1957, you must be blind or disabled to qualify (see instructions)	MONTH		DAY		YEA	R
13.	Is this special exemption based on disability or blindness? If yes, attach proof of disability or l	blindness (see instru	ctions).		🛛 Yes	🛛 No	
14.	Total household income for 2016 (must be less than \$20,000; see instructions)		[	14			
15.	Enter total intangibles income from Part I, line 11			15			
16.	LESS: Special intangibles income exemption (see instructions for allowable exemption)			16			
17.	Taxable intangibles income (subtract line 16 from line 15; enter result here and on line 3 ab	oove)		17			

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct, and complete return.

sign <sup>—</sup> here	Signature of taxpayer	 Date
	If joint return, BOTH husband and wife must sign	 Signature of preparer if other than taxpayer

YOUR TELEPHONE NUMBER\_

TELEPHONE NUMBER – The number you furnish will be confidential and should be the one we can reach you at during office hours.

MAIL THIS RETURN TO YOUR LOCAL COUNTY CLERK'S OFFICE (addresses available with the tax rates). DO NOT send this return or payment for Intangibles Tax to the Kansas Department of Revenue.

## **INSTRUCTIONS FOR 2017 LOCAL INTANGIBLES TAX RETURN**

#### **GENERAL INFORMATION**

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

WHO MUST FILE INTANGIBLES TAX. All Kansas residents and corporations owning taxable property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 2016, must file a Form 200. If you live in an area that has no intangibles tax, or your tax due is less than \$5, you <u>do not have to file</u> a Form 200.

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

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

WHEN AND WHERE TO FILE. If you have intangibles income, you must file a Form 200 with your local County Clerk's office (addresses follow the tax rates) on or before April 15, 2017 (there are no provisions for extensions of time to file Form 200). Do not enclose Form 200 with your Kansas Income **Tax Return (K-40) or mail your payment to the Department of Revenue**. The county clerk will compute your tax and you will be billed by your local county treasurer in November 2017. If your return is delinquent, interest and/ or penalty may be assessed by the county treasurer's office. This will be included in your tax billing when you receive it. If your tax is less than \$5, you will not be billed.

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

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

#### SPECIFIC LINE INSTRUCTIONS

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

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

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

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

#### **PART I - INTANGIBLES EARNINGS**

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

LINE 4: Enter interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits,

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

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

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

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

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

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

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

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

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

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

WHO MAY QUALIFY. To be eligible for the special intangibles income exemption found at K.S.A. 12-1,109(c)(1), you must be 60 years of age or older on or before January 1, 2017; or have been disabled or blind during all of 2016, regardless of age; AND have a household income of \$20,000 or less. If your total household income for 2016 is between \$15,000 and \$20,000, the \$5,000 intangibles income exemption is reduced by the amount your total income exceeds \$15,000. If married, only one spouse can claim the special intangibles income exemption. This special exemption cannot be claimed for a decedent who died prior to January 1, 2017.

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

**LINE 13**: To claim the special exemption for a disability or blindness, you must have been disabled or blind during the entire year of 2016. If you are filing as a disabled person, attach a copy of your Social Security certification of disability letter showing proof you received Social Security benefits during the entire year of 2016 based upon your disability. If you are not covered by Social Security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, submit a visual acuity statement from your doctor.

**LINE 14**: Add the total income received from ALL sources during 2016 by you, or you and your spouse. Include wages, Social Security (except Social Security Disability payments), railroad retirement, and any other pension income; interest, dividends, salaries, commissions, fees, bonuses, tips and any gain from the sale of property. Include also your share of income received from partnerships, estates, trusts and royalties, net rental income, and business or farm income. Net operating losses and net capital losses may not be used to reduce total income. If this total is greater than \$20,000, stop here and enter the amount from line 11 of Part I on line 3.

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

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

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

## 2016 INTANGIBLES TAX RATES and COUNTY CLERK ADDRESSES

The following list is the 2017 Intangibles Tax Rates for the counties of Kansas that impose a tax, as well as any city/township rate. This information was provided by local County Clerks and is current to July 1, 2016. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. A Form 200 must be filed with your local County Clerk's office by April 15, 2017. The county clerk will compute your tax liability and the county treasurer will bill you at a later date.

#### ATCHISON

Atchison County — 0%		
<u>Cities</u>	<u>Rate</u>	
Huron	2.25	
Muscotah	2.25	
<u>Townships</u>	<u>Rate</u>	
Grasshopper Twp	2.25	
Kapioma Twp	2.25	
Lancaster Twp	2.25	
Walnut Twp	2.25	

#### BARBER

Barber County — 2.25%		
Townships	<u>Rate</u>	
Lake City Twp 2.25		
McAdoo Twp	2.25	
Moore Twp	2.25	
Nippawalla Twp	2.25	
Sharon Two	2 25	

#### BROWN

Brown County — 0%		
Townships	<u>Rate</u>	
Hamlin Twp	2.25	
Hiawatha Twp	2.25	
Irving Twp	2.25	
Morrill Twp	2.25	
Robinson Twp	2.25	
Walnut Twp		
Washington Twp		

#### CHEYENNE

Cheyenne County —.75%		
<u>Cities</u>	<u>Rate</u>	
Bird City	2.25	
<u>Townships</u>	<u>Rate</u>	
Benkelman Twp	2.25	
Bird City Twp	2.25	
Calhoun Twp	2.25	
Wano Twp	2.25	

#### CLARK

Clark County — .75%			
<u>Cities</u>	<u>Rate</u>		
Englewood	.2.25		
Minneola	.2.25		
<u>Townships</u>	<u>Rate</u>		
Appleton Twp	.2.25		
Englewood Twp	.2.25		
Lexington Twp	.2.25		

#### CLAY

Clay County — .75%		
<u>Cities</u>	<u>Rate</u>	
Green	2.25	
Longford	2.25	

#### CLOUD

Cloud County —.75%		
<u>Cities</u>	Rate	
Aurora	.2.25	
Clyde	.2.25	
Jamestown	.2.25	
<u>Townships</u>	<u>Rate</u>	
Arion Twp	50	
Aurora Twp	.2.25	
Colfax Twp	.2.25	
Elk Twp	50	
Grant Twp	.1.00	

#### COWLEY

Cowley County — .75%		
<u>Cities</u>	<u>Rate</u>	
Cambridge	2.25	
Townships	Rate	
Bolton Twp	2.25	
Creswell Twp	2.25	
Fairview Twp		
Liberty Twp	2.25	
Maple Twp		
Ninnescah Twp	2.25	
Omnia Twp	2.25	
Rock Creek Twp		
Salem Twp		

Silverdale Twp	2.25
Vernon Twp	2.25
Walnut Twp	
DECATUR	
	<b>n</b> 0/
Decatur County —	_
<u>Cities</u>	<u>Rate</u>
Norcatur	2.25
<u>Townships</u>	<u>Rate</u>
Allison Twp	2.25
Cook Twp	2.25
Finley Twp	
Grant Twp	2.25
Harlan Twp	2.25
Liberty Twp	2.25
Lincoln Twp	2.25
Logan Twp	2.25
Lyon Twp	2.25
Olive Twp	2.25
Roosevelt Twp	2.25
Summit Twp	2.25
DICKINGON	

#### DICKINSON

Dickinson County — .75%		
<u>Townships</u>	<u>Rate</u>	
Center Twp	2.25	
Hope Twp	2.25	
Jefferson Twp	2.25	
Noble Twp	2.25	
Sherman Twp	2.25	
Union Twp	2.25	
Willowdale Twp	2.25	

#### DONIPHAN

Doniphan County —.	75%	
<u>Cities</u>	<u>Rate</u>	
Denton	2.25	
Elwood	2.25	
Highland	2.25	
Severance	2.25	
Troy	2.25	
Wathena		
White Cloud	2.25	
<u>Townships</u>	<u>Rate</u>	
Burr Oak Twp	2.25	
lowa Twp	2.25	
ELLSWORTH		

#### LSWORTH

Ellsworth County	— 0%
Townships	<u>Rate</u>
Mulberry Twp	2.25
Thomas Twp	2.25
Trivoli Twp	2.25
FORD	

#### Ford County - 0%

<u>Townships</u>	<u>Rate</u>
Bloom Twp	2.25
Bucklin Twp	2.25
Concord Twp	2.25
Ford Twp	2.25
Richland Twp	2.25
Sodville Twp	2.25
Spearville Twp	2.25
Wheatland Twp	2.25

#### GOVE

Gove County — .75%		
<u>Cities</u>	<u>Rate</u>	
Gove	2.25	
Grainfield	2.25	
Grinnell	2.25	
Park	75	
Quinter	2.25	
<u>Townships</u>	Rate	
Baker Twp	2.25	
Gove Twp		
Grainfield Twp		
Grinnell Twp		
GRAHAM		
Graham County –	- 0%	
<u>Townships</u>	<u>Rate</u>	
<u></u>		

Gettysburg Twp Graham Twp		
Нарру Тwp	2.25	
Millbrook Twp	2.25	
Nicodemus Twp	2.25	
Solomon Twp	2.25	
GRAY		
Gray County — 0%		

Cities	<u>Rate</u>
Copeland	2.25
Ensign	2.25
Ingalls	2.25
<u>Townships</u>	<u>Rate</u>
Copeland Twp	2.25
East Hess Twp	2.25
Foote Twp	2.25
Montezuma Twp	2.25

#### HARPER or County

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Harper County – 0%		
<u>Cities</u>	Rate	
Bluff City	2.25	
Waldron	2.25	
<u>Townships</u>	Rate	
Township #2	2.25	
Township #3	2.25	
Township #4	2.25	

#### HARVEY

Harvey County — 0%	
<u>Cities</u>	Rate
North Newton	.2.00
<u>Townships</u>	Rate
Alta Twp	.2.25
Emma Twp	.2.25
Highland Twp	.2.25
Lake Twp	.2.25
Sedgwick Twp	.2.25
JEWELI	

### ell County —.75%

Jewen County75%		
Cities	<u>Rate</u>	
Burr Oak	.2.25	
Esbon	.2.25	
Jewell	.2.25	
Mankato	.2.25	
<u>Townships</u>	<u>Rate</u>	
Athens Twp	50	
Burr Oak Twp	.2.25	
Esbon Twp	.2.25	
Grant Twp	.2.25	
Harrison Twp	.1.00	
Highland Twp	.1.00	
Holmwood Twp	25	
Ionia Twp	25	
Jackson Twp	25	
Limestone Twp	.2.25	
Odessa Twp	.1.00	
Vicksburg Twp	.2.25	
Walnut Twp	.2.25	
Whitemound Twp	.2.25	

#### **KEARNY**

Kearny County — 0%	
<u>Cities</u>	<u>Rate</u>
Deerfield	2.25

	.2.20	
LABETTE Labette County — 0 <u>Cities</u> Mound Valley	<u>Rate</u>	
2		
LANE		
Lane County — .75%		
Townships	Rate	
Dighton Twp	.2.25	
White Rock Twp		
LINCOLN		
Lincoln County — .75%		
<u>Cities</u>	<u>Rate</u>	

<u>Townships</u>	Rate
Franklin Twp	
Pleasant Twp	
Salt Creek Twp	
Scott Twp	1.00
LOGAN	
Logan County —	.75%
<u>Cities</u>	Rate
<u>Cities</u>	Rate
<u>Cities</u> Russell Springs	<u>Rate</u> 2.25
<u>Cities</u> Russell Springs Winona	<u>Rate</u> 2.25
<u>Cities</u> Russell Springs Winona <u>Townships</u>	<u>Rate</u> 2.25 2.25 <u>Rate</u>
<u>Cities</u> Russell Springs Winona <u>Townships</u> Elkader Twp	<u>Rate</u> 2.25 2.25 <u>Rate</u> 2.25
<u>Cities</u> Russell Springs Winona <u>Townships</u>	<u>Rate</u> 2.25 2.25 <u>Rate</u> 2.25 2.25

#### Western Twp .......2.25 MARION

Oakley Twp ......2.25

Russell Springs Twp......2.25

Marion County —	0%
<u>Cities</u>	<u>Rate</u>
Goessel	2.25
<u>Townships</u>	<u>Rate</u>
Fairplay Twp	1.125
Menno Twp	2.25
Peabody	2.25
West Branch Twp	2.25

#### MARSHALL

Marshall County — 0	%
Cities	Rate
Axtell	2.25
Blue Rapids	2.25
Oketo	2.25
Summerfield	2.25
Vermillion	
Waterville	2.25
	<u>Rate</u>
Balderson Twp	2.25
Bigelow Twp	2.25
Blue Rapids City Twp	1.25
Center Twp	2.25
Clear Fork Twp	2.25
Cleveland Twp	2.25
Cottage Hill Twp	2.25
Elm Creek Twp	2.25
Franklin Twp	2.25
Guittard Twp	2.25
Herkimer Twp	2.25
Logan Twp	2.25
Marysville Twp	2.25
Murray Twp	
Noble Twp	2.25
Oketo Twp	2.25
Richland Twp	2.25
Rock Twp	
St. Bridget Twp	2.25
Walnut Twp	
Waterville Twp	

#### **McPHERSON**

McPherson County —	.75%
<u>Townships</u>	<u>Rate</u>
Bonaville Twp	.2.25
Delmore Twp	.2.25
Empire Twp	.1.00
Groveland Twp	.2.25
Gypsum Creek Twp	
Harper Twp	.2.25
Jackson Twp	.2.25
King City Twp	.2.25
Little Valley Twp	
Lone Tree Twp	.2.25
Marquette Twp	.2.25
McPherson Twp	.2.25
Meridian Twp	
Mound Twp	.2.25
New Gottland Twp	
Smoky Hill Twp	.2.25
South Sharps Creek Twp	.2.25
Spring Valley Twp	.2.25
Superior Two	

<u>te</u> 5	Turkey Creek Twp Union Twp	
5 5	MEADE	
0	Meade County — .	
	<u>Townships</u>	<u>Rate</u>
	Crooked Creek Twp	
	Logan Twp	
te	Odee Twp	
5	Sand Creek Twp	2.25
5 te	MITCHELL	
5	Mitchell County —	.75%
5	Cities	Rate
5	Beloit	2.25
5	Glen Elder	
5	Hunter	
5	Tipton	
5	Townships	<u>Rate</u>
	Asherville Twp	2.25
	Beloit Twp	2.25
te	Bloomfield Twp	2.25
5	Blue Hill Twp	2.25
te	Carr Creek Twp	
5	Center Twp	
5	Custer Twp	
5	Eureka Twp	
5	Glen Elder Twp	
5	Hayes Twp	
	Logan Twp	
	Lulu Twp	
te	Pittsburg Twp	
<u>5</u>	Plum Creek Twp	
5	Round Springs Twp	
5	Salt Creek Twp	
-	Solomon Rapids Twp	
5 5	Turkey Creek Twp	
5	Walnut Creek Twp	2.25

#### NEMAHA

#### Nemaha County - 0%

<u>Cities</u>	<u>Rate</u>
Bern	2.25
<u>Townships</u>	<u>Rate</u>
Adams Twp	2.25
Berwick Twp	2.25
Capioma Twp	2.25
Center Twp	2.25
Gilman Twp	
Granada Twp	2.25
Harrison Twp	2.25
Mitchell Twp	2.25
Nemaha Twp	2.25
Red Vermillion Twp	
Reilly Twp	2.25
Richmond Twp	2.25
Rock Creek Twp	
Washington Twp	

#### **NEOSHO**

Neosho County — 0%		
<u>Townships</u>	Rate	
Erie Twp	2.25	
Lincoln Twp	2.25	
Walnut Grove Twp	2.25	

#### NESS

#### Ness County - 75%

0 0t. 750/	<u>Cilles</u> <u>Rale</u>	Empire I wp1.00	11033 00unty - 11070
Gove County — .75%	Deerfield2.25	Groveland Twp2.25	<u>Cities</u> <u>Rate</u>
<u>Cities</u> <u>Rate</u>		Gypsum Creek Twp2.25	Bazine2.25
Gove2.25	LABETTE		Brownell2.25
Grainfield2.25	Labette County — 0%	Harper Twp2.25 Jackson Twp2.25	Ness City2.25
Grinnell2.25	<u>Cities</u> <u>Rate</u>	King City Twp2.25	Ransom
Park	Mound Valley2.25		Utica
Quinter2.25		Little Valley Twp2.25	Townships Rate
Townships Rate	LANE	Lone Tree Twp2.25	Bazine Twp2.25
	Lane County — .75%	Marquette Twp2.25	Center Twp2.25
Baker Twp2.25	· · ·	McPherson Twp2.25	
Gove Twp2.25	Townships Rate	Meridian Twp2.25	Eden Twp2.25
Grainfield Twp2.25	Dighton Twp2.25		Forrester Twp2.25
Grinnell Twp2.25	White Rock Twp2.25	Mound Twp2.25	Franklin Twp2.25
	· ·	New Gottland Twp2.25	Highpoint Twp2.25
GRAHAM	LINCOLN	Smoky Hill Twp2.25	Johnson Twp2.25
Graham County — 0%	Lincoln County — .75%	South Sharps Creek Twp 2.25	Nevada Twp2.25
Townships Rate	<u>Cities</u> <u>Rate</u>	Spring Valley Twp2.25	Ohio Twp2.25
Allodium Twp	Lincoln2.25	Superior Twp2.25	Waring Twp2.25

NORTON	۱۲
Norton County — .75%	1
<u>Cities</u> <u>Rate</u>	
enora	F
Townships Rate	<u>7</u>   F
Highland Twp	
OSAGE	
Osage County — 0%	Ι'n
Townships Rate	Ś
Agency Twp	
incoln Twp2.25	
Scranton Twp2.25	Ι.
OSBORNE	
OSBORNE Osborne County — .75%	
Cities Rate	
Alton	
Downs2.25	ÌŇ
Vatoma2.25	l N
Portis2.25	۱r
Townships Rate	F
Bethany Twp2.25	F
Bloom Twp2.25	5
Corinth Twp2.25	18
Covert Twp2.25	
Delhi Twp2.25	
Grant Twp2.25	
Hancock Twp2.25	ÌÀ
lawkeye Twp2.25 ndependence Twp2.25	Ιŀ
lackson Twp2.25	N
Kill Creek Twp2.25	1
awrence Twp2.25	I A
iberty Twp2.25	
Mt. Ayr Twp2.25	
Vatoma Twp2.25	ŀ
Penn Twp2.25	וו
Ross Twp2.25	F
Round Twp2.25	١٢
Sumner Twp2.25	
Tilden Twp2.25	
/alley Twp	<u></u>
/ictor Twp	F
Vinfield Twp2.25	F
PAWNEE	5

#### Pawnee County - 0% **Townships** Rate Conkling Twp.....2.25 Grant Twp......1.25

Logan Twp......2.25 Sawmill Twp ......2.25 

PHILLIPS Phillips County - .75%

Rate

.2.25

<u>Cities</u>

Agra..

Atchison County Clerk 423 N 5th Atchison KS 66002-1861 Barber County Clerk 120 E Washington Medicine Lodge KS 67104 Brown County Clerk 601 Oregon St. Hiawatha KS 66434 Chase County Clerk PO Box 529 Cottonwood Falls KS 66845 Cheyenne County Clerk 212 E Washington PO Box 985 St. Francis KS 67756 Clark County Clerk 913 Highland PO Box 886 Ashland KS 67831 Clay County Clerk 712 5th St., Ste, 102 Clay Center KS 67432

Cloud County Clerk 811 Washington Concordia KS 66901

Cowley County Clerk 321 E 10th Winfield KS 67156 Decatur County Clerk PO Box 28 Oberlin KS 67749 **Dickinson County Clerk** 109 E First PO Box 248 Abilene KS 67410 Doniphan County Clerk PO Box 278 Troy KS 66087 Ellsworth County Clerk 210 N Kansas Ellsworth KS 67439 Ford County Clerk 100 Gunsmoke Dodge City KS 67801 Gove County Clerk 520 Washington, Ste 105 Gove KS 67736 Graham County Clerk 410 N Pomeroy Hill City KS 67642

Kirwin	.2.25
.oqan	.2.25
hillipsburg	.2.25
Prairie View	.2.25
<i>Townships</i> Freedom Twp Plainview Twp	Rate
reedom Twp	.2.25
	. ∠.∠∪
Plum Twp Prairie View Twp	125
Prairie View Twp	.2.25
Sumner Twp	.2.25
PRATT	
Pratt County - 0%	
<i>Townships</i> Banner Twp	Rate
Banner Twp	.2.25
Center Twp	.2.00
Im Twp	.2.25
Sove Twp	.2.25
AcClellan Twp	.2.25
IcPherson Twp	.2.00
linnescah Twp	.2.25
Paxon Twp	.2.25
Richland Twp	.2.25
Saratoga Twp	.2.00
South Valley Twp	.2.00
RAWLINS	
Rawlins County –.75	5%
<u>Cities</u> Atwood	.2.25
lerndon	.2.25
/cDonald	.2.25
Townshins	Rate
Achilles Twp	.2.25
Center Twp	.1.00
Driftwood Twp	
lerl Twp	
udell Twp	
Rocewood Twp	
Jnion Twp	.2.25

### RENO

Reno County – 0%		
<u>Cities</u>	<u>Rate</u>	
Partridge	2.25	
Pretty Prairie	2.25	
Sylvia	2.25	
Willowbrook	2.25	
<u>Townships</u>	<u>Rate</u>	
Albion Twp	2.25	
Arlington Twp	2.25	
Bell Twp	2.25	
Castleton Twp	2.25	
Enterprise Twp	2.25	
Hayes Twp	2.25	
Little River Twp		
Medford Twp	2.25	
Miami Twp		
Plevna Twp		

Roscoe Twp			
Troy Twp	2.25		
Walnut Twp	2.25		
REPUBLIC			
REPUBLIC Republic County — .75%			
0.44	D-4-		
Agenda	2 25		
Cuba	2 25		
Munden			
Narka			
Scandia			
<u>Townships</u>	Rate		
Liberty Twp	1 00		
Liberty Twp			
RICE			
Rice County — 0%	, D		
<u>Townships</u> Bell Twp	2.25		
Eureka Twp			
Lincoln Twp			
Rockville Twp			
Sterling Twp	2.25		
Union Twp	2.25		
Valley Twp	2.25		
RILEY			
Riley County —.75%			
Townshins	Rate		
Ashland Twp	2 25		
Bala Twp			
Center Twp	2 25		
Fancy Creek Twp	2 25		
Madison Twp			
May Day Twp	2 25		
Ogden Twp	2 25		
Swede Creek Twp	.2.25		
Wildcat Twp			
•			
RUSH			
Rush County — 0%			
<u>Cities</u>	<u>Rate</u>		
Alexander			

25		2.25
	Fairview Twp	2.25
25	Lincoln Twp	
25	Luray Twp	
	Waldo Twp	
	Winterset Twp	2.25
ate	SMITH	
25	Smith County —	.75%
25	Cities	Rate
25	Athol	2 25
25	Cedar	
25	Gaylord	
	Kanaingtan	2.25
<u>ate</u>	Kensington	
00	Lebanon	
	Smith Center	
	<u>Townships</u>	<u>Rate</u>
	Banner Twp	2.25
ate	Beaver Twp	2.25
25	Blaine Twp	
25	Cedar Twp	
25	Center Twp	
25	Cora Twp	
25	Crystal Plains Twp	2.25
25		
25	Dor Twp	
-5	Garfield Twp	2.25
	German Twp	
	Harlan Twp	
ate	Houston Twp	
<u>116</u> 25	Lane Twp	2.25
25	Lincoln Twp	2.25
	Logan Twp	2.25
25	Martin Twp	2.25
25	Oak Twp	
00	Pawnee Twp	
25	Pleasant Twp	
25	Swan Twp	
25		
25	Valley Twp	
-	Webster Twp	
	White Rock Twp	1.00
	STAFFORD	•
ate		
25	Stafford County –	
25	<u>Cities</u>	<u>Rate</u>
25	Hudson	
	<u>Townships</u>	<u>Rate</u>
<u>ate</u>	<u>Townships</u> Albano Twp	2.25
25		~ ~ =

Richland Twp.....2.25

Belle Plaine Twp.....2.25

Bluff Twp .....2.25

Caldwell Twp .....2.25

Chikaskia Twp .....2.25

Downs Twp......2.25

Falls Twp ......2.25

Greene Twp......2.25

Sumner County -

Townships

Avon Twp ..

SUMNER

- 0%

.....2.25

301 State St.

Pratt County Clerk

300 S Ninnescah

PO Box 885

Pratt KS 67124

607 Main St #C

Atwood KS 67730

Reno County Clerk

Hutchinson KS 67501

Republic County Clerk

1815 M St., Ste 1

Rice County Clerk

Lvons KS 67554

Riley County Clerk

110 Courthouse Plaza

Manhattan KS 66502

Rush County Clerk

LaCrosse KS 67548

715 Elm

PO Box 220

Belleville KS 66935

101 W. Commercial

206 W 1st St.

Rawlins County Clerk

Rate

#### Harmon Twp ..... 2.25 Jackson Twp......2.25 London Twp...... 2.25 Morris Twp...... 2.25 Oxford Twp ..... 2.25 Rvan Twp ...... 2.25 South Haven Twp ..... 2.25 THOMAS Thomas County — 2.25% Cities Rate Gem......2.25 WABAUNSEE Wabaunsee County - 0% Rate Townships Maple Hill Twp ..... 2.25 WALLACE Wallace County - .75% Rate Townships Weskan Twp..... 2 25 WASHINGTON Washington County - .75% **Cities** Rate Haddam ...... 2.25 Palmer ..... 2.25 Washington......2.25 <u>Townships</u> Rate Brantford Twp...... 2.25 Charleston Twp ..... 2.25 Coleman Twp ..... 2.25 Farmington Twp...... 2.25 Grant Twp...... 2.25 Greenleaf Twp ...... 2.25 Haddam Twp ...... 2.25 Hanover Twp ...... 2.25 Highland Twp..... 2.25 Independence Twp ...... 2.25 Kimeo Twp..... 2.25 Lincoln Twp ..... 2.25 Linn Twp...... 2.25 Little Blue Twp ..... 2.25 Logan Twp...... 2.25 Mill Creek Twp...... 2.25 Sheridan Twp ...... 2.25 Sherman Twp ...... 2.25 Strawberry Twp ..... 2.25

Guelph Twp ...... 2.25

## COUNTY CLERK MAILING ADDRESSES

La Crosse ......2.25

Rush Center .....2.25

Alexander-Belle Prairie Twp2.25

Big Timber Twp .....2.25

Center Twp.....2.25

La Crosse-Brookdale Twp..2.25

RUSSELL

Russell County - 0%

Lucas 2.25

Waldo .....2.25

Big Creek Twp......2.00

Fairfield Twp......2.25

Rate

Rate

Rate

**Townships** 

Cities

Townships

Gray County Clerk 300 S Main PO Box 487 Cimarron KS 67835 Greeley County Clerk 208 Harper PO Box 277 Tribune KS 67879 Harper County Clerk 201 North Jennings Anthony KS 67003 Harvey County Clerk PO Box 687 Newton KS 67114 Jewell County Clerk 307 N Commercial Mankato KS 66956 Kearny County Clerk 304 N Main PO Box 86 Lakin KS 67860 Labette County Clerk 501 Merchant St. PO Box 387 Oswego KS 67356

Lane County Clerk 144 S Lane PO Box 788 Dighton KS 67839 Lincoln County Clerk 216 E Lincoln Lincoln KS 67455 Logan County Clerk 710 W 2nd Oakley KS 67748 Marion County Clerk 200 S Third St., Ste 104 Marion KS 66861 Marshall County Clerk 1201 Broadway PO Box 391 Marysville KS 66508 McPherson County Clerk PO Box 425 McPherson KS 67460 Meade County Clerk 200 N Fowler PO Box 278 Meade KS 67864 Mitchell County Clerk 111 S Hersey PO Box 190 Beloit KS 67420

Nemaha County Clerk 607 Nemaha PO Box 186 Seneca KS 66538 Neosho County Clerk 100 S Main PO Box 138 Erie KS 66733 Ness County Clerk 202 W Sycamore Ness City KS 67560 Norton County Clerk 105 S. Kansas PO Box 70 Norton KS 67654-0070 Osage County Clerk 717 Topeka Ave PO Box 226 Lyndon KS 66451-0226

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

715 Broadway Larned KS 67550-3098

Phillips County Clerk Russell County Clerk PO Box 113 Phillipsburg KS 67661 Russell KS 67665 Smith County Clerk 218 S Grant Smith Center KS 66967

Stafford County Clerk 209 N Broadway St. John KS 67576

Sumner County Clerk 501 N Washington, Rm 101 Wellington KS 67152

Thomas County Clerk 300 N Court Colby KS 67701

Wabaunsee County Clerk 215 Kansas PO Box 278 Alma KS 66401

Wallace County Clerk PO Box 70 Sharon Springs KS 67758

Washington County Clerk 214 C St. Washington KS 66968