E 200

# **LOCAL INTANGIBLES TAX RETURN**

2025

	For tax year January 1 - December 31, 2024, or other taxable year beginning, 2	20; ending _	,2	0		
	First Name (If joint return, use first names and middle initials of both)  Last Name		Your Social Secu	rity Number		
불닐						
띯늅	Mailing Address (Number and street, including apartment number, or rural route)	Spouse's Social Security Number				
ZEA OR	City, Town, or Post Office, State and Zip Code		Federal Identification Number			
_			For County	/ Llea Only		
Quest	tions 1 & 2 must be answered before your intangibles tax rate can be determined.		TAX UNIT			
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:					
	County of residence as of January 1, 2025:					
3.	Intangibles income (from line 11, Part 1 or line 17, Part II)	\$				
	DUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOU  DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS  TI - INTANGIBLES EARNINGS					
4.	Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies 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 income received from mutual funds and trust companies	or interest	5			
6.	Interest from notes (except when secured by mortgages on Kansas real estate when registration fee h	as 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.	<b>Total intangibles income.</b> If you qualify for the "Special Senior Citizen or Disability Exemption" compdetermine your intangibles income. If you do not qualify for the exemption, enter this amount on line		11			
PAR	T II – SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION – see (Part II must be completed entirely or the exemption will not					
12.	Your date of birth. If you were born after January 1, 1965, you must be blind or	MONTH	DAY	YEAR		
	disabled to qualify (see instructions)					
13.	Is this special exemption based on disability or blindness? If yes, attach proof of disability or blindness.	ss (see instruction	ons). L Yes L	No		
14.	Total household income for 2024 (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.	<b>Taxable intangibles income</b> (subtract line 16 from line 15; enter result here and on line 3 above)		17			
	I declare under the penalties of perjury that to the best of my knowledge and belief, this is a	a true, correct, a	and complete retur	n.		
	ign Signature of taxpayer  ere		Date			
• • • •		Signature of prep	parer if other than	taxpayer		
YO	UR TELEPHONE NUMBER TELEPHONE NUM and should be the	MBER – The nu one we can rea	mber you furnish vich you at during c	will be confidential office hours.		

## **INSTRUCTIONS FOR 2025 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 2024, must file a Form 200. If you live in an area that has no intangibles tax, or your tax due is less than \$5, you do not have to file a Form 200.

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

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

WHEN AND WHERE TO FILE. If you have intangibles income, you must file a Form 200 with your local County Clerk's office (addresses follow the tax rates) on or before April 15, 2024 (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 2024. 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, 2024; or have been disabled or blind during all of 2023, regardless of age; AND have a household income of \$20,000 or less. If your total household income for 2023 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, 2024.

- 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 2023. 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 2023 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 2023 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.

# 2025 INTANGIBLES TAX RATES and COUNTY CLERK ADDRESSES

The following list is the 2025 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, 2025. 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, 2025. The county clerk will compute your tax liability and the county treasurer will bill you at a later date.

ATCHISON		Allison Twp	2.25	Alta Twp	2.25	Bigelow Twp	2.25	I NEOSHO	)
Atchison County — 0%		Cook Twp		Emma Twp		Blue Rapids City Twp		Neosho County	
-	Rate	Grant Twp		Lake Twp		Center Twp		Townships	Rat
Huron		Harlan Twp		Sedgwick Twp		Clear Fork Twp		Erie Twp	
Muscotah		Liberty Twp		"		Cleveland Twp		Lincoln Twp	
	Rate	Lincoln Twp		JEWEL!	I	Cottage Hill Twp		Walnut Grove Twp	
Grasshopper Twp2		Lyon Twp		Jewell County -		Elm Creek Twp		Training Grove Tripinin	
		Olive Twp		Cities	— .75% Rate	Franklin Twp		NEGO.	
Kapioma Twp		Roosevelt Twp				Guittard Twp		NESS	
Lancaster Twp		Summit Twp	2.25	Burr Oak		Herkimer Twp		Ness County -	
Walnut Twp2	25	·		Esbon		Logan Twp		Cities	Rat
BROWN		DONIPHAN	l	Jewell		Murray Twp		Bazine	
		Doniphan County –	75%	Mankato		Noble Twp		Brownell	
Brown County — 0%	_ ,	Cities	Rate	<u>Townships</u>	<u>Rate</u>			Ness City	
	Rate	Denton		Athens Twp	0.50	Oketo Twp		Ransom	
Hamlin Twp2		Elwood		Burr Oak Twp	2.25	Walnut Twp		Utica	2.2
Hiawatha Twp2		Highland		Esbon Twp		Waterville Twp	2.25	Townships	Rat
Irving Twp2	2.25	Severance		Grant Twp		McPHERSO	M	Bazine Twp	2.2
Morrill Twp2	2.25	Troy		Harrison Twp	1.00			Center Twp	
Walnut Twp2	2.25	Wathena		Highland Twp		McPherson County		Eden Twp	
Washington Twp2	2.25	White Cloud		Holmwood Twp		<u>Townships</u>	<u>Rate</u>	Forrester Twp	
			Rate	Ionia Twp		Bonaville Twp		Franklin Twp	
CHEYENNE		<u>Townships</u>		Jackson Twp		Delmore Twp		Highpoint Twp	
Cheyenne County — .75°	%	Burr Oak Twp		Limestone Twp		Groveland Twp		Johnson Twp	
	Rate	lowa Twp	2.25	Odessa Twp		Gypsum Creek Twp		Nevada Twp	
Bird City	2.25	ELLSWORT	ш	Vicksburg Twp		Marquette Twp		Ohio Twp	
	Rate			Walnut Twp		Meridian Twp		Waring Twp	
Benkelman Twp		Ellsworth County -		Whitemound Twp		Mound Twp	2.25	1	
Bird City Twp		<u>Townships</u>	<u>Rate</u>	VVIIILEITIOUTIG TWP	2.20	Turkey Creek Twp	2.25	NORTO	N
Calhoun Twp2		Mulberry Twp				Union Twp	2.25	Norton County -	
Wano Twp		Thomas Twp		LABETT	Έ			Cities	Rat
vvano rwp	2.20	Trivoli Twp	2.25	Labette County	/ — 0%	MEADE		Lenora	
CLARK		FORD		<u>Cities</u>	<u>Rate</u>	Meade County —	.75%	<u>Townships</u>	Rat
Clark County — .75%			00/	Mound Valley	2.25	<u>Townships</u>	<u>Rate</u>	Highland Twp	0.2
	Rate	Ford County —				Crooked Creek Twp	2.25	Trigiliana Twp	
Englewood		<u>Townships</u>	<u>Rate</u>	LANE		Logan Twp	2.25	OSAGE	<u> </u>
Minneola		Bloom Twp		Lane County	<b>—</b> 0%	Odee Twp	2.25	Osage County	<b>—</b> 0%
		Bucklin Twp		<u>Townships</u>	<u>Rate</u>	Sand Creek Twp	2.25	Townships	Rat
	Rate	Concord Twp		White Rock Twp	2.25			Agency Twp	2.2
Appleton Twp		Ford Twp				MITCHELL		Lincoln Twp	2.2
Englewood Twp		Richland Twp		LINCOL	N	Mitchell County —	75%	Scranton Twp	
Lexington Twp2	2.25	Sodville Twp	2.25	Lincoln County		<u>Cities</u>	<u>Rate</u>		
<b>2.</b> 4.4		COVE			— ./ J /0	D-1-14	2.25	OCDODA	
				Citios		Beloit	Z.Z0	OSBORN	10
CLAY		GOVE	7E0/	<u>Cities</u>	<u>Rate</u>	Glen Elder		Osborne County	
Clay County — .75%	D . ( .	Gove County — .		Lincoln	<u>Rate</u> 2.5		2.25	Osborne County	— .75% Rat
Clay County — .75%	Rate	Gove County — .	<u>Rate</u>	Lincoln	<u>Rate</u> 2.25 <u>Rate</u>	Glen Elder	2.25 2.25	Osborne County	— .75% Rat
Clay County — .75% <u>Cities</u> <u>I</u> Green         2	2.25	Gove County — . <u>Cities</u> Gove	<u>Rate</u> 2.25	Lincoln  Townships Franklin Twp	<u>Rate</u> 2.25 <u>Rate</u> 25	Glen Elder Hunter Tipton	2.25 2.25 2.25	Osborne County	<b>— .75%</b> <u>Rat</u> 2.25
Clay County — .75%	2.25	Gove County — . Cities Gove Grainfield	<u>Rate</u> 2.25 2.25	Lincoln	Rate 2.25 Rate 2.25 2.25	Glen Elder Hunter Tipton Townships	2.25 2.25 2.25 2.25	Osborne County <u>Cities</u> Alton	— . <b>75%</b> <u>Rat</u> 2.2
Clay County — .75% <u>Cities</u> <u>I</u> Green	2.25	Gove County — . Cities Gove Grainfield Grinnell	<u>Rate</u> 2.25 2.25 2.25	Tincoln	Rate 2.25 Rate 2.25 2.25 2.25	Glen Elder  Hunter  Tipton  Townships  Asherville Twp	2.25 2.25 2.25 <u>Rate</u> 25	Osborne County Cities Alton Downs	— .75% <u>Rat</u> 2.29 2.29
Clay County — .75% <u>Cities</u> <u>I</u> Green	2.25	Gove County — . Cities Gove	<u>Rate</u> 2.25 2.25 2.25 25	Lincoln	Rate 2.25 Rate 2.25 2.25 2.25	Glen Elder Hunter Tipton  Townships Asherville Twp Beloit Twp	2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis	75% Rat 2.29 2.29 2.29 2.29
Clay County — .75% <u>Cities</u> Green	2.25 2.25	Gove County — . Cities Gove	Rate 2.25 2.25 2.25 0.75 2.25	Lincoln	Rate 2.25 Rate 2.25 2.25 2.25 2.25 2.25 1.00	Glen Elder Hunter Tipton Townships Asherville Twp Beloit Twp Bloomfield Twp	2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships	75% Rat 2.29 2.29 2.29 Rat
Clay County — .75% <u>Cities</u>	2.25 2.25 2.25	Gove County — . <u>Cities</u> Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 Rate	Tincoln	Rate 2.25 Rate 2.25 2.25 2.25 2.25 2.25 1.00	Glen Elder Hunter Tipton Townships Asherville Twp Beloit Twp Bloomfield Twp Blue Hill Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp	— .75% <u>Rat</u> 2.29 2.29 2.29 <u>Rat</u> 2.29
Clay County — .75% <u>Cities</u>	2.25 2.25 2.25 Rate 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 0.75 2.25 Rate 2.25	Lincoln	Rate 2.25 Rate 2.25 2.25 2.25 2.25 1.00	Glen Elder Hunter Tipton Townships Asherville Twp Beloit Twp Bloomfield Twp Blue Hill Twp Carr Creek Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp	— .75%  Rat 2.29 2.29 2.29 2.29 Rat 2.29 2.29 2.29 2.29
Clay County — .75%   Cities	2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 Rate 2.25 2.25	Lincoln	Rate 2.25 Rate 2.25 2.25 2.25 2.25 1.00	Glen Elder Hunter	2.25 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton	— .75%  Rat 2.29 2.29 2.29 2.29 Rat 2.29 2.29 2.29 2.29 2.29 2.29 2.29
Clay County — .75% <u>Cities</u> Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 0.75 2.25 Rate 2.25 2.25 2.25 2.25 2.25	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 1 00 75% Rate	Glen Elder Hunter	2.25 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp	75% Rat 2.29 2.29 2.29 Rat 2.29 2.29 2.29 2.29 2.29 2.29 2.29 2.2
Clay County — .75%           Cities         ////////////////////////////////////	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 Rate	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 0.75 2.25 Rate 2.25 2.25 2.25 2.25 2.25	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 1 00 75% Rate 2 25	Glen Elder Hunter	2.25 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp	75% Rat 2.29 2.29 2.29 Rat 2.29 2.29 2.29 2.29 2.29 2.29 2.20 2.20
Clay County — .75%           Cities         ////////////////////////////////////	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 Rate	Gove County — .  Cities Gove	Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 1 00  Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder Hunter Tipton Townships Asherville Twp Beloit Twp Bloomfield Twp Blue Hill Twp Carr Creek Twp Center Twp Custer Twp Eureka Twp Glen Elder Twp	2.25 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp	75% Rat 2.2! 2.2: 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75% <u>Cities</u> Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 1 00  Rate 2 25 2 25 2 25 2 25 Rate 2 25 Rate	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%           Cities         ////////////////////////////////////	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder Hunter	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Hawkeye Twp	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%  Cities	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 1 00    Rate 2 25 2 25 Rate 2 25 Rate 2 25 Rate 2 25 2 25 Rate 2 25	Glen Elder		Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Independence Twp Independence Twp Independence Twp	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%  Cities  Green	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 1 00  I75% Rate 2 25 2 25 Rate 2 25 2 25 2 25 2 25 2 25 2 25	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Jackson Twp	75% Rat 2.2! 2.2! 2.2! 2.2! 2.2! 2.2! 2.2! 2.2
Clay County — .75%  Cities  Green	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Gove County — .  Cities Gove	Rate	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 1 00  Rate 2 25 2 25 2 25 2 25 Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton	75% Rat
Clay County — .75%   Cities	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 1 00  Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%  Cities  Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 1 00  Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%  Cities  Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 1 00     Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Lawrence Twp Lawrence Twp Mt. Ayr Twp	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%  Cities  Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton	75% Rat
Clay County — .75%   Cities   CLOUD   Cloud County — .75%   County — .75%   County — .75%   County — .75%   Cities   Cambridge   County — .75%   Cloud C	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate	Lincoln	Rate 2 25 Rate 2 25 2 25 2 25 1.00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove Grainfield Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grainfield Twp Grannell Twp GRAHAM Graham County — Townships Allodium Twp Gettysburg Twp Graham Twp Happy Twp Millbirook Twp Nicodemus Twp Solomon Twp	Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 2 25 Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Natoma Twp Natoma Twp Ross Twp Ross Twp Ross Twp Ross Twp Ross Twp	75% Rat 2.2! 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%  Cities  Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grainfield Twp Grannell Twp GRAHAM Graham County — Townships Allodium Twp Gettysburg Twp Graham Twp Happy Twp Millbrook Twp Nicodemus Twp Solomon Twp GRAY	Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 1 00  Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Osborne County Cities Alton Downs. Natoma Portis. Townships Bethany Twp. Bloom Twp. Corinth Twp. Covert Twp. Delhi Twp. Grant Twp. Hancock Twp. Hancock Twp. Hawkeye Twp. Independence Twp. Jackson Twp. Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp. Round Twp.	75% Rat 2.2! 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2:
Clay County — .75%   Cities   .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate	Lincoln	Rate 2 25 Rate Rate 2 25 Rate Rate Rate Rate Rate Rate Rate Rate	Glen Elder		Osborne County Cities Alton	75% Rat
Clay County — .75%    Cities	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 1 125	Glen Elder		Osborne County Cities Alton	75% Rat 2.2! 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2:
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 2 25 Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Lawrence Twp Liberty Twp Natoma Twp Ross Twp Round Twp Ross Twp Round Twp Sumner Twp Tilden Twp Valley Twp	75% Rat 2.2! 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove Grainfield Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grainfield Twp Granmell Twp GRAHAM Graham County — Townships Allodium Twp Gettysburg Twp Graham Twp Happy Twp Millbrook Twp Nicodemus Twp Solomon Twp GRAY Gray County — Cities Copeland Ensign	Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Grant Twp Hancock Twp Hancock Twp Hancock Twp Kill Creek Twp Lawrence Twp Liberty Twp Natoma Twp Penn Twp Ross Twp Round Twp Ross Twp Round Twp Sumner Twp Tilden Twp Valley Twp Victor Twp Victor Typ Victor Typ Victor Typ Vistor Downs Vistor V	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%  Cities  Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grinnell Twp Grinnell Twp Grand Twp Grand Twp Grand Twp Grand Twp Grand Twp Gettysburg Twp Graham Twp Happy Twp Millbrook Twp Nicodemus Twp Solomon Twp  GRAY Gray County —  Cities Copeland Ensign Ingalls	Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Lawrence Twp Liberty Twp Natoma Twp Ross Twp Round Twp Ross Twp Round Twp Sumner Twp Tilden Twp Valley Twp	75% Rat 2.2! 2.2: 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%    Cities	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rat
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rat
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Lawrence Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Ross Twp Round Twp Sumner Twp Sumner Twp Valley Twp Valley Twp Valley Twp Valley Twp Victor Twp Vinfield Twp	75% Rat 2.24 2.21 2.21 2.22 2.22 2.22 2.22 2.22
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove Grainfield Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grainfield Twp Grandl Twp GRAHAM Graham County — Townships Allodium Twp Gettysburg Twp Graham Twp Happy Twp Millbrook Twp Nicodemus Twp Solomon Twp GRAY Gray County — Cities Copeland Ensign Ingalls Townships Copeland Twp East Hess Twp Foote Twp	Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rat
Clay County — .75%    Cities	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rat 2.2! 2.2:
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove Grainfield Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grainfield Twp Grandl Twp GRAHAM Graham County — Townships Allodium Twp Gettysburg Twp Graham Twp Happy Twp Millbrook Twp Nicodemus Twp Solomon Twp GRAY Gray County — Cities Copeland Ensign Ingalls Townships Copeland Twp East Hess Twp Foote Twp	Rate	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rat 2.2! 2.2: Rat 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2: 2.2
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove Grainfield Grainfield Grinnell Park Quinter Townships Baker Twp Gove Twp Grainfield Twp Grainfield Twp Grainfield Twp Grandl Twp GRAHAM Graham County — Townships Allodium Twp Gettysburg Twp Graham Twp Happy Twp Millbrook Twp Nicodemus Twp Solomon Twp GRAY Gray County — Cities Copeland Ensign Ingalls Townships Copeland Twp East Hess Twp Foote Twp	Rate	Lincoln	Rate 2 25	Glen Elder		Osborne County Cities Alton Downs Natoma Portis Townships Bethany Twp Bloom Twp Corinth Twp Covert Twp Delhi Twp Grant Twp Hancock Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Natoma Twp Ross Twp Round Twp Ross Twp Round Twp Sumner Twp Tilden Twp Valley Twp Victor Twp Winfield Twp Valley Twp Winfield Twp Pawnee County Townships Conkling Twp Grant Twp Grant Twp Grant Twp Grant Twp Grant Twp Grant Twp	75% Rat
Clay County — .75%  Cities  Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rat
Clay County — .75%  Cities  Green	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rat
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rate 2.25 2.25 Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2
Clay County — .75%	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Gove County — .  Cities Gove	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Lincoln	Rate 2 25 Rate 2 25 Rate 2 25 2 25 2 25 1 00  I75% Rate 2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 2	Glen Elder		Osborne County Cities Alton	75% Rat

Cities	Rate	Townships	Rate	Cities	Rate	Pawnee Twp	2 25
Agra		Albion Twp		Alexander		Pleasant Twp	
Kirwin		Arlington Twp		La Crosse		Swan Twp	
Logan		Bell Twp		Rush Center		Valley Twp	
Phillipsburg		Castleton Twp		Townships	Rate	Webster Twp	
Prairie View		Enterprise Twp		Alexander-Belle Prairie Tw		White Rock Twp	
	Rate	Hayes Twp				Willie Rock Twp	1.00
<u>Townships</u> Freedom Twp		Little River Twp		Big Timber Twp Center Twp	2.25	STAFFORD	)
Plainview Twp		Medford Twp		La Crosse-Brookdale Twp		Stafford County -	
Plum Twp		Miami Twp		La Ciosse-Biookdale Twp	2.23	Cities	Rate
Prairie View Twp		Plevna Twp		RUSSELL		Hudson	
		Roscoe Twp		Russell County — (	1%	Townships	Rate
Sumner Twp	.2.25	Troy Twp		Cities	Rate	Richland Twp	2.25
PRATT		Walnut Twp		Waldo		Kichiana rwp	2.23
Pratt County — 0%		vvailat i vvp	2.20	Townships	Rate	THOMAS	
	Rate	REPUBLIC		Big Creek Twp		Thomas County -	<b>-</b> 0%
Banner Twp		Republic County — .	.75%	Fairfield Twp		Cities	Rate
Center Twp		Cities	Rate	Fairview Twp		Gem	2 25
Elm Twp		Agenda		Lincoln Twp		00111	2.20
Gove Twp		Cuba		Luray Twp		WABAUNSE	F
McClellan Twp		Munden		Waldo Twp	2.25	Wabaunsee County	_
McPherson Twp		Narka		Winterset Twp		Townships	Rate
Ninnescah Twp		Scandia		viiiterset rwp	2.23	Farmer Twp	
Paxon Twp		Townships	Rate	SMITH		Maple Hill Twp	
Richland Twp		Libt . T			-0/	I maple riii rwp	2.20
			1 00 1	Smith County — 7	5%	l	
Saratoga Twp	2.23	Liberty Twp	1.00	Smith County — .7!	0% Rate	WALLACE	
Saratoga Twp	.2.00		1.00	<u>Cities</u>	<u>Rate</u>	WALLACE Wallace County —	
Saratoga Twp South Valley Twp	.2.00	RICE		<u>Cities</u> Athol	<u>Rate</u> 2.25	WALLACE Wallace County — Townships	
Saratoga Twp South Valley Twp	.2.00 .2.00	RICE Rice County — 0°	%	<u>Cities</u> Athol Cedar	<u>Rate</u> 2.25 2.25	Wallace County — Townships	· .75% <i>Rate</i>
Saratoga Twp South Valley Twp	.2.00 .2.00	RICE Rice County — 0°	% <u>Rate</u>	<u>Cities</u> Athol Cedar Gaylord	<u>Rate</u> 2.25 2.25 2.25	<b>Wallace County —</b> <u>Townships</u> Weskan Twp	• <b>.75%</b> <u>Rate</u> 2.25
Saratoga TwpSouth Valley Twp  RAWLINS Rawlins County — .759	.2.00 .2.00	RICE Rice County — 09 Townships Bell Twp	% <u>Rate</u> 2.25	<u>Cities</u> Athol Cedar Gaylord Kensington	<u>Rate</u> 2.25 2.25 2.25 2.25	Wallace County — Townships	• <b>.75%</b> <u>Rate</u> 2.25
Saratoga TwpSouth Valley Twp  RAWLINS Rawlins County — .759	.2.00 .2.00 % <u>Rate</u>	RICE Rice County — 09 Townships Bell Twp Eureka Twp	% <u>Rate</u> 2.25 2.25	Cities Athol Cedar Gaylord Kensington Lebanon	Rate 2.25 2.25 2.25 2.25 2.25	Wallace County — Townships Weskan Twp WASHINGTO	2.25
Saratoga TwpSouth Valley Twp	.2.00 .2.00 % <u>Rate</u> .2.25	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp	% <u>Rate</u> 2.25 2.25 2.25	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center	Rate 2.25 2.25 2.25 2.25 2.25	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp	% <u>Rate</u> 2.252.252.252.25	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships	Rate 2.25 2.25 2.25 2.25 2.25 2.25 Rate	Wallace County — <u>Townships</u> Weskan Twp  WASHINGTO Washington County	2.25 ON Rate 2.25 N M Rate
Saratoga Twp. South Valley Twp.  RAWLINS Rawlins County — .759 Cities Atwood. Herndon	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp	% <u>Rate</u> 2.252.252.252.252.25	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25 <u>Rate</u>	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp Valley Twp	% <u>Rate</u> 2.252.252.252.252.25	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25 .2.25 <u>Rate</u> .2.25	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp Valley Twp	% <u>Rate</u> 2.25	Cities           Athol           Cedar           Gaylord           Kensington           Lebanon           Smith Center           Townships           Banner Twp           Beaver Twp           Blaine Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp South Valley Twp  RAWLINS Rawlins County — .759 Cities Atwood Herndon McDonald Townships Achilles Twp Center Twp	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25 <u>Rate</u> .2.25 .1.00	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp Valley Twp	% <u>Rate</u> 2.25	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp  South Valley Twp  RAWLINS  Rawlins County — .759  Cities  Atwood  Herndon  McDonald  Townships  Achilles Twp  Center Twp  Driftwood Twp	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25 <u>Rate</u> .2.25 .1.00 .2.25	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp Valley Twp	% <u>Rate</u> 2.25	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Center Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp South Valley Twp  RAWLINS Rawlins County — .759 Cities Atwood Herndon McDonald Townships Achilles Twp Center Twp	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25 .2.25 .1.00 .2.25 .2.25	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Valley Twp  RILEY Riley County — .75	% Rate2.252.252.252.252.252.252.25	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Cora Twp Cora Twp Cora Twp	Rate	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp	2.00 2.00 % <i>Rate</i> 2.25 2.25 2.25 2.25 1.00 2.25 2.25 2.25	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp Valley Twp  RILEY Riley County — .75 Townships	% <u>Rate</u>	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Center Twp Crystal Plains Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp	2.00 2.00 % <u>Rate</u> 2.25 2.25 2.25 2.25 1.00 2.25 2.25 2.25 1.00	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp Valley Twp  RILEY Riley County — .75 Townships Ashland Twp Bala Twp Center Twp	% Rate	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Center Twp Cory Twp Crystal Plains Twp Dor Twp	Rate	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp  South Valley Twp  RAWLINS Rawlins County — .759  Cities Atwood Herndon McDonald  Townships Achilles Twp Center Twp Driftwood Twp Herl Twp Ludell Twp Rocewood Twp Union Twp	2.00 2.00 % Rate 2.25 2.25 2.25 2.25 1.00 2.25 2.25 2.25 1.00	RICE Rice County — 09 Townships Bell Twp	% Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Center Twp Cora Twp Crystal Plains Twp Garfield Twp Garlor	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp South Valley Twp  RAWLINS Rawlins County — .759 Zities Atwood Herndon McDonald Townships Achilles Twp Center Twp Driftwood Twp Herl Twp Ludell Twp Rocewood Twp Union Twp  RENO	2.00 2.00 % Rate 2.25 2.25 2.25 2.25 1.00 2.25 2.25 2.25 1.00	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp Valley Twp RILEY Riley County — .79 Townships Ashland Twp Bala Twp. Center Twp Fancy Creek Twp Madison Twp	% Rate	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Conar Twp Corystal Plains Twp Dor Twp Garfield Twp German Twp	Rate	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp South Valley Twp  RAWLINS Rawlins County — .759 Cities Atwood Herndon McDonald Townships Achilles Twp Center Twp Driftwood Twp Herl Twp Ludell Twp Ludell Twp Union Twp  RENO Reno County — 0%	.2.00 .2.00 % Rate .2.25 .2.25 .2.25 .1.00 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25	RICE Rice County — 09 Townships Bell Twp Eureka Twp Lincoln Twp Rockville Twp Union Twp Valley Twp RILEY Riley County — .78 Townships Ashland Twp Bala Twp Center Twp Fancy Creek Twp Madison Twp	% Rate	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Corar Twp Corar Twp Corystal Plains Twp Dor Twp Garfield Twp German Twp Harlan Twp	Rate	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp. South Valley Twp.  RAWLINS Rawlins County — .759 Cities Atwood. Herndon McDonald Townships Achilles Twp Center Twp Driftwood Twp Herl Twp Ludell Twp Rocewood Twp Union Twp  RENO Reno County — 0% Cities	2.00 2.00 % Rate 2.25 2.25 2.25 1.00 2.25 2.25 2.25 1.00 2.25 2.25 2.25 2.25	RICE Rice County — 09 Townships Bell Twp. Eureka Twp. Lincoln Twp. Rockville Twp. Union Twp. Valley Twp.  RILEY Riley County — .75 Townships Ashland Twp. Bala Twp. Center Twp. Fancy Creek Twp. May Day Twp. Ogden Twp.	% Rate	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Center Twp Cora Twp Corystal Plains Twp Dor Twp Garfield Twp German Twp Harlan Twp Houston Twp	Rate	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp South Valley Twp  RAWLINS Rawlins County — .759 Cities Atwood Herndon McDonald Townships Achilles Twp Center Twp Driftwood Twp Herl Twp Ludell Twp Ludell Twp Union Twp  RENO Reno County — 0%	2.00 2.00 % Rate 2.25 2.25 2.25 1.00 2.25 2.25 2.25 1.00 2.25 2.25 2.25 2.25	RICE Rice County — 09 Townships Bell Twp	% Rate	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Center Twp Cora Twp Crystal Plains Twp Garfield Twp German Twp Harlan Twp Houston Twp Lane Twp Lane Twp Lane Twp Lane Twp Lane Twp  Crystal Plains Twp Dor Twp Lane Twp Lane Twp Lane Twp Lane Twp Lane Twp  Cedar  Residue Twp  Residu	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp. South Valley Twp.  RAWLINS Rawlins County — .759 Cities Atwood. Herndon McDonald Townships Achilles Twp Center Twp Driftwood Twp Herl Twp Ludell Twp Rocewood Twp Union Twp  RENO Reno County — 0% Cities	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25	RICE Rice County — 09 Townships Bell Twp. Eureka Twp. Lincoln Twp. Rockville Twp. Union Twp. Valley Twp.  RILEY Riley County — .75 Townships Ashland Twp. Bala Twp. Center Twp. Fancy Creek Twp. May Day Twp. Ogden Twp.	% Rate	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Center Twp Cora Twp Crystal Plains Twp Dor Twp Garfield Twp German Twp Harlan Twp Houston Twp Lane Twp Lincoln Twp	Rate 2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.2	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp South Valley Twp  RAWLINS Rawlins County — .759  Cities Atwood Herndon McDonald Townships Achilles Twp Center Twp Driftwood Twp Herl Twp Ludell Twp Ludell Twp Union Twp  RENO Reno County — 0%  Cities Partridge Partridge Pretty Prairie Sylvia	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25	RICE Rice County — 09 Townships Bell Twp. Eureka Twp. Lincoln Twp Rockville Twp. Union Twp Valley Twp.  RILEY Riley County — .78 Townships Ashland Twp. Bala Twp. Center Twp. Fancy Creek Twp. Madison Twp. May Day Twp. Ogden Twp. Swede Creek Twp. Wildcat Twp.	% Rate	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Cedar Twp Center Twp Cora Twp Corystal Plains Twp Dor Twp Garfield Twp German Twp Harlan Twp Houston Twp Lane Twp Lane Twp Lincoln Twp Logan Twp Logan Twp Logan Twp	Rate	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate
Saratoga Twp	.2.00 .2.00 % <u>Rate</u> .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25 .2.25	RICE Rice County — 09 Townships Bell Twp	**************************************	Cities Athol Cedar Gaylord Kensington Lebanon Smith Center Townships Banner Twp Beaver Twp Blaine Twp Center Twp Cora Twp Crystal Plains Twp Dor Twp Garfield Twp German Twp Harlan Twp Houston Twp Lane Twp Lincoln Twp	Rate	Wallace County — Townships Weskan Twp WASHINGTO Washington County Cities	2.25 ON Rate 2.25 N M Rate

## **COUNTY CLERK MAILING ADDRESSES**

Atchison County Clerk 423 N 5th Atchison KS 66002-1861

Brown County Clerk 601 Oregon St. Hiawatha KS 66434

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

Gray County Clerk 300 S Main PO Box 487 Cimarron KS 67835

Harvey County Clerk PO Box 687 Newton KS 67114

Jewell County Clerk 307 N Commercial Mankato KS 66956

Labette County Clerk 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 Frie 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 301 State St. Phillipsburg KS 67661 Pratt County Clerk 300 S Ninnescah PO Box 885 Pratt KS 67124

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

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

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

Rice County Clerk 101 W. Commercial Lyons KS 67554

Riley County Clerk 110 Courthouse Plaza Manhattan KS 66502

Rush County Clerk 715 Elm PO Box 220 LaCrosse KS 67548

Russell County Clerk PO Box 113 Russell KS 67665

Smith County Clerk 218 S Grant Smith Center KS 66967 Stafford County Clerk 209 N Broadway St. John KS 67576

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