

Exhibit No.:  
Issues: *Bad Debt*  
*Hawthorn SCR and Transformer*  
*Property Tax Tracker*  
*Renewable Energy Standards*  
*Revenues and Miscellaneous*  
Witness: *Karen Lyons*  
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**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION  
UTILITY SERVICES - AUDITING**

**SURREBUTTAL TESTIMONY**

**OF**

**KAREN LYONS**

**KANSAS CITY POWER & LIGHT COMPANY  
Great Plains Energy, Incorporated**

**CASE NO. ER-2012-0174**

*Jefferson City, Missouri*  
*October 2012*

*Staff* Exhibit No. 244-NP  
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**\*\*Denotes Highly Confidential Information\*\***

**NP**

**Staff Exhibit - 244**

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1 **SURREBUTTAL TESTIMONY**

2 **OF**

3 **KAREN LYONS**

4 **KANSAS CITY POWER & LIGHT COMPANY**  
5 **Great Plains Energy, Incorporated**

6 **CASE NO. ER-2012-0174**

7 Q. Please state your name and business address.

8 A. Karen Lyons, Fletcher Daniels State Office Building, Room G8, 615 East 13<sup>th</sup>  
9 Street, Kansas City, Missouri 64106.

10 Q. By whom are you employed and in what capacity?

11 A. I am a Utility Regulatory Auditor with the Missouri Public Service  
12 Commission (Commission or PSC).

13 Q. Are you the same Karen Lyons who has previously provided testimony in  
14 this case?

15 A. Yes. I previously contributed to Staff's Cost of Service report and Rebuttal  
16 Testimony in Case No. ER-2012-0174, for the Kansas City Power & Light Company (KCPL)  
17 rate case and I also contributed to Staff's Cost of Service report and Rebuttal Testimony in the  
18 KCP&L Greater Missouri Operations Company (GMO) rate case addressing the rate districts  
19 GMO-MPS and GMO-L&P in Case No. ER-2012-0175.

20 Q. What is the purpose of your surrebuttal testimony in this proceeding?

21 A. I am responding to several KCPL witnesses addressing the following issues,  
22 Bad Debt factor-up, Property Tax Tracker, Renewable Energy Standard costs, Revenue  
23 growth, Hawthorn 5 SCR and Transformer costs, and finally miscellaneous items.

1 **EXECUTIVE SUMMARY**

2 Q. Please summarize Staff's position with regard to the bad debt factor up?

3 A. In this testimony, I respond to KCPL's request to recover bad debt expense in  
4 excess of the annualized level of bad debt expense calculated in this case. I explain Staff's  
5 recommendation that KCPL not be allowed to recover bad debt expense at a level that  
6 includes the full impact of the revenue requirement increase in this rate case. KCPL's request  
7 to include an adjustment for bad debt expense associated with the revenue requirement  
8 increase (or decrease) is commonly referred to as bad debt "factor up" or bad debt "gross up."

9 KCPL's rationale for making this request is based on an assumption that completely  
10 lacks any factual evidence to support their assumption. On the other hand, Staff has analyzed  
11 KCPL's own historical Missouri retail revenues and net write-offs to determine if a direct and  
12 proportional relationship exists with Missouri retail revenues and bad debt expense. Staff's  
13 analysis of the actual net write-offs as compared to related revenues is displayed in Staff's  
14 charts and graphs, where such charts and graphs show the bad debt expense sometimes moves  
15 in the opposite direction that retail revenues move, or the data illustrates that bad debt and  
16 revenues do not have a direct relationship nor do they move in direct proportion when levels  
17 of rates and revenues increase. Staff recommends that the Commission deny KCPL's request  
18 to adopt KCPL's proposed bad debt "factor up" for bad debts. However, in the event that the  
19 Commission does grant KCPL's request to "factor up" bad debt expense proportionate with  
20 an increase in revenue requirement, then Staff recommends to also reflect in the bad debt  
21 "factor-up" additional forfeited discounts (late payment fees) that will increase as result of the  
22 rate increase.<sup>1</sup>

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<sup>1</sup> Lyons Rebuttal Testimony includes additional analysis on the relationship to Missouri retail revenues and forfeited discounts.

Surrebuttal Testimony of  
Karen Lyons

1 Q. Please summarize Staff's position with regard to the property tax tracker?

2 A. Property taxes are known and measurable costs that Staff and KCPL have used  
3 the same methodology to calculate an annualized level of property tax expense to include in  
4 KCPL's cost of service. In response to KCPL's request for a property tax tracker, in its  
5 rebuttal testimony in this case, Staff explained that any increase in property taxes is  
6 attributable to the additions of substantial plant over the last several years. In this testimony,  
7 Staff will show that 2010-2011 tax levies in the State of Missouri have both decreased and  
8 increased in Missouri counties. The same can be said for Missouri assessments. Trackers are  
9 typically used for costs that are unpredictable or there are extraordinary circumstances  
10 surrounding the costs. Property taxes are neither unpredictable nor extraordinary. Staff  
11 recommends the Commission deny KCPL's request for a property tax tracker.

12 Q. Please summarize Staff's position with regard to the Renewable Energy  
13 Standard costs?

14 A. Staff recommends reflecting in KCPL's cost of service an annualized level of  
15 RES expenditures over the twelve month period ending March 31, 2012, updated through  
16 August 31, 2012, to be included in rates. In addition Staff recommends a three (3) year  
17 amortization of deferred RES costs with no rate base treatment. KCPL is requesting rate base  
18 treatment for the unamortized balance. In addition to providing several reasons as to why the  
19 Commission should deny KCPL rate base treatment for the RES costs in my rebuttal  
20 testimony in this case, including an annualized level of RES costs is another example of why  
21 RES costs should not be included in rate base. The inclusion of an annualized level of RES  
22 costs allows KCPL to recover these costs sooner than deferring and amortizing the costs.

1 Staff recommends the Commission deny KCPL's request to include any unamortized balance  
2 of RES costs in rate base.

3 Q. Please summarize Staff's position with regard to the Retail Revenues?

4 A. Staff includes customer growth revenues as part of Staff's weather normalized  
5 revenues which is included in Staff's calculation of KCPL's revenue requirement. As part of  
6 the audit process, Staff reviews all customer classes with the exception of the Large Power  
7 group, to determine if there are increases or decreases in each of the classes and whether a  
8 growth adjustment should be calculated. Although Staff has been consistent when calculating  
9 KCPL's customer growth in KCPL's past rate cases, KCPL brought to Staff's attention some  
10 concerns with the number of classes in Staff's customer growth analysis. As a result of  
11 internal Staff discussions, Staff agrees with KCPL and will update the number of classes  
12 included in Staff's customer growth adjustment consistent with KCPL.

13 Q. Please summarize Staff's position with regard to the Hawthorn 5 SCR costs?

14 A. Since 2004, KCPL customers have paid for SCR costs related to lower  
15 performance standards accepted by KCPL. This issue is similar to the issue presented to the  
16 Commission in 2009 and 2010 in that the problem of increased costs has not changed. The  
17 difference is in 2009 and 2010, Staff recommended a reduction to rate base for the amount of  
18 a settlement KCPL received from the manufacturer. The Commission ordered in Case No.  
19 ER-2010-0355 that KCPL's rate base should not be reduced by the settlement. Staff treated  
20 the settlement as ordered by the Commission. The problem is KCPL customers are still  
21 paying for increased capital, O&M, and fuel costs based on lower performance standards but  
22 yet the customers are paying a premium price for the SCR based on the original contract.  
23 Staff's position is if KCPL customers are paying for a piece of equipment at the original

1 contract price, then the customers should only pay the costs associated with the  
2 original performance standards. Based on this concept, Staff made adjustments to KCPL's  
3 cost of service for increased catalyst replacements, increased ammonia costs, and increased  
4 fuel costs.

5 Q. Please summarize Staff's position with regard to the Hawthorn 5  
6 Transformer costs?

7 A. Similar to the Hawthorn SCR issue described above, KCPL customers have  
8 paid and are still paying for costs related to the Hawthorn 5 transformer failure in 2005. In  
9 the 2009 and 2010 KCPL rate cases, the Staff recommended the reduction of KCPL's rate  
10 base for the amount of a settlement KCPL received from the transformer manufacturer. As  
11 with the Hawthorn SCR, the Commission ordered that KCPL's rate base should not be  
12 reduced. Staff treated the settlement in this case as the Commission ordered. KCPL  
13 customers are still paying for increased costs associated with the transformer failure that  
14 include increased capital and fuel costs. As a result, Staff adjusted KCPL's outage rate for the  
15 Hawthorn 5 generating unit, which in effect reduces KCPL's fuel expense in this case.

16 **BAD DEBT EXPENSE**

17 Q. What is the purpose of this section of your surrebuttal testimony?

18 A. I am responding to KCPL witness John P. Weisensee's rebuttal testimony,  
19 addressing KCPL's request to "gross up" or "factor up" bad debt expense by including a level  
20 of bad debt expense associated with the revenue requirement increase granted in this rate case.

21 Q. What is Staff's recommendation with regard to a bad debt "factor up"?

22 A. As discussed in detail in my rebuttal testimony in this case, Staff recommends  
23 the Commission deny KCPL's request to "factor up" bad debt expense associated with the

1 ordered revenue requirement increase in this case. Included in my rebuttal testimony in this  
2 case, Schedules KL-1A, KL-1B, and KL-1C, are analyses of KCPL's historical Missouri  
3 retail revenues and bad debt expense, both net of gross receipts tax. Theoretically, KCPL's  
4 request appears reasonable. However, upon analyzing KCPL's historical retail revenues and  
5 bad debt expense, the theory simply does not hold true and, as a result, is no more than an  
6 assumption. In my rebuttal testimony for this case, I provide a historical analysis for the  
7 period of 2005-2011 that also includes examples of KCPL's highest revenue producing  
8 months, June through September, and the corresponding bad debt expense for these months.  
9 The analysis does not validate KCPL's assumption that bad debt expense will increase with  
10 any additional revenue requirement, ordered by the Commission, in KCPL's previous rate  
11 cases. Consequently, the same can be said for any additional revenue requirement ordered by  
12 the Commission in this rate case.

13 Q. Please explain KCPL's position with the bad debt "factor up"?

14 A. Mr. Wiesensee states in his rebuttal testimony on page 6, lines 14-17  
15 and 21-22:

16 This is an issue that has been discussed in several recent KCP&L rate  
17 cases, and which was decided by this Commission in the Company's  
18 favor in Case No. ER-2006-0314 ("2006 Case"). KCP&L again  
19 proposes that the bad debt expense built into rates in this case include  
20 bad debts related to the revenue increase in this case.

21 ...

22 It is logical and intuitive that increased revenue will result in increased  
23 bad debt write offs, assuming all other factors remain constant.  
24 (emphasis added)

25 Q. Do you agree with Mr. Wiesensee's statement, "It is logical and intuitive that  
26 increased revenue will result in increased bad debt write offs."?



Surrebuttal Testimony of  
Karen Lyons

1           A.     Yes. As discussed above, the assumption that bad debt expense will increase  
2 as revenues increase appears to be theoretically logical. However, after analyzing KCPL's  
3 historical Missouri retail revenues and bad debts, the facts do not support KCPL's  
4 recommendation. KCPL has suggested the Commission ignore the facts and base its decision  
5 on an assumption.

6           Q.     Has KCPL provided any evidence supporting its recommendation to include  
7 an additional level of bad debt expense associated with the revenue requirement ordered in  
8 this case?

9           A.     No. KCPL has not provided any analysis to support the inclusion of a level of  
10 bad debt expense related to the revenue increase in this case. Mr. Weisensee's sole argument  
11 is based on the assumption that bad debt expense will increase as it relates to a rate increase,  
12 "assuming all other factors remain constant."<sup>2</sup> This statement is just another assumption  
13 KCPL uses in its recommendation. First KCPL makes the assumption that bad debt expense  
14 will increase with the additional revenue requirement ordered in this case, and then KCPL  
15 makes the assumption that all other factors remain constant. Staff has provided the analysis to  
16 contradict the first assumption and there is simply no evidence to support that all other factors  
17 remain constant. Mr. Weisensee confirms this in his rebuttal testimony where he states, "The  
18 economy could improve dramatically, resulting in overall bad debt write-offs not increasing,  
19 but no one can predict those events."<sup>3</sup>

20           Q.     Did the Commission Order in Case No. ER-2006-0314 support KCPL's  
21 position related to the bad debt "factor up"?

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<sup>2</sup> Weisensee Rebuttal Testimony in Case No. ER-2012-0174, Page 7.

<sup>3</sup> Weisensee Rebuttal Testimony in Case No. ER-2012-0174, Page 7.

1           A.    Yes. On page 63 of the Commission Order in Case No. ER-2006-0314, the  
2 Commission states,

3                   The Commission finds that the competent and substantial evidence  
4 supports KCPL's position, and finds this issue in favor of KCPL. The  
5 Commission understands Staff's argument that there is not a perfect  
6 positive correlation between retail sales and the percentage of bad  
7 debts. While it's possible that KCPL's bad debt expense could  
8 decrease, the Commission finds it more probable, and therefore just and  
9 reasonable, that an increase in the amount of revenue that KCPL is  
10 allowed to collect from its Missouri retail ratepayers will result in a  
11 corresponding increase in bad debt expense.

12           Q.    Are there additional facts supporting Staff's position that were not presented to  
13 the Commission in KCPL's 2006 rate case?

14           A.    Yes. During the 2006 rate case, Staff analyzed Missouri retail revenues and  
15 bad debt expense for the period of 2000-2005, prior to KCPL's rate cases associated with the  
16 regulatory plan. The comparison of Missouri retail revenue and net write-offs for the period  
17 of 2000-2006 is attached to this surrebuttal testimony as Schedule KL-SUR-1. At the time of  
18 the 2006 KCPL rate case, Staff did not have any KCPL historical data, subsequent to any  
19 KCPL rate case, to analyze. Staff's analysis of Missouri retail revenue and bad debt expense  
20 for the period of 2000-2005 confirmed that no direct relationship existed between retail  
21 revenues and bad debt. However, since Staff did not have data subsequent to a KCPL rate  
22 case, it was difficult to prove additional revenue requirement would not have a direct  
23 proportional effect on bad debt expense for the 2006 KCPL rate case. Conversely, since the  
24 2006 KCPL rate case, KCPL ratepayers have experienced four rate increases; and  
25 accordingly, Staff has historical data to analyze the relationship between Missouri retail  
26 revenues and bad debt expense. The rate cases and the effective date of rates, for each rate  
27 case, are provided in the table below.

Surrebuttal Testimony of  
Karen Lyons

1

Case Number	Test Year	Update Period	True-Up Period	Effective Date of Rates
ER-2006-0314	Calendar Year 2005	June 30, 2006	September 30, 2006	January 1, 2007
ER-2007-0291	Calendar Year 2006	March 31, 2007	September 30, 2007	January 1, 2008
ER-2009-0089	Calendar Year 2007	September 30, 2008	March 31, 2009	September 1, 2009
ER-2010-0355	Calendar Year 2010	June 30, 2010	December 31, 2010	May 4, 2012

2

3 Q. What is the significance of KCPL's rate cases following the 2006 rate case?

4 A. As discussed above and in my rebuttal testimony in this case, Staff provided  
5 examples of KCPL's highest revenue producing months (June through September), which  
6 included the months subsequent to a KCPL rate increase, to determine if a relationship of  
7 increased revenues results in increased bad debts. Staff determined there was no direct  
8 relationship between revenues and bad debts. In addition, Staff analyzed KCPL's historical  
9 Missouri retail revenues and bad debt expense for the twelve (12) month period directly  
10 following a rate increase. In other words, Staff analyzed the data for the twelve (12) month  
11 period ending December 31, 2007, (2006 rate case, effective date of rates January 1, 2007),  
12 twelve (12) month period ending December 31, 2008, (2007 rate case, effective date of rates  
13 January 1, 2008), twelve (12) month period ending August 31, 2010 (2009 rate case, effective  
14 date of rates, September 1, 2009), and finally, the eight (8) month period ending  
15 December 31, 2011 (2010 rate case, effective date of rates, May 4, 2011).<sup>4</sup>

16 Q. What did Staff conclude from the results of its analysis?

17 A. Similar to Staff's analysis of KCPL historical Missouri retail revenues and bad  
18 debt for the period of 2000-2005, the period of 2005-2011 and during the summer peaking

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<sup>4</sup> To be consistent with the 6-month lag of when KCPL receives revenues and when the bad debt associated with the revenues are realized, Staff reviewed data through December 2011.

1 months, Staff concluded that bad debt expense did not have a proportionally direct  
2 relationship to revenues. Approximately half of the data reviewed by Staff indicated that  
3 there was no direct correlation or proportionate relationship between Missouri retail revenues  
4 and bad debt expense. That is, while electric revenues increased (or decreased), actual bad  
5 debt write-offs tend to decrease (or increase) by different amounts and in different directions.  
6 Even in situations where revenues and bad debts tend to move in the same direction, Staff  
7 observed that they were either increased or decreased by different and disproportionate  
8 amounts. Again, this situation does not, in any way, support KCPL's assumption that bad  
9 debt write-offs have a proportional relationship to retail revenues.

10 Q. Finally, does any other party oppose KCPL's recommendation to include an  
11 additional level of bad debt expense related to the revenue requirement filed in this case?

12 A. Yes. MIEC's and MECG's witness Greg Meyer opposes KCPL's  
13 recommendation for the bad debt "factor up." In addition to providing data for the period of  
14 2007 through 2010, which confirms no direct correlation between increased retail revenues  
15 and bad debt expense, Mr. Meyer opposes the bad debt "factor up" because it goes beyond the  
16 True-Up period in this case. Mr. Meyer's states:

17 Considering the effective date of rates and the six-month lag between  
18 revenues and write-offs, the adjustment proposed by KCPL will not be  
19 fully recognized on the books of KCPL until June 2014. This is 22  
20 months beyond the true-up date of August 31, 2012 in this case.  
21 KCPL's proposed adjustment is also 18 months beyond the operation  
22 of law date. Effective, KCPL is attempting to collect rates for bad debt  
23 that won't fully be realized for another 18 months. The adjustment  
24 clearly violates the test year concept of a rate case whereby all relevant  
25 factors are analyzed to a consistent point and time.<sup>5</sup>  
26 (Emphasis Added)

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<sup>5</sup>Meyer Direct Testimony in Case No. ER-2012-0174

1 Q. Does Staff agree with Mr. Meyers?

2 A. Yes.

3 Q. Please summarize Staff's recommendation?

4 A. Staff recommends the Commission deny KCPL's request to include an  
5 additional level of bad debt expense related to any revenue increase ordered in this case. Staff  
6 provided several examples, based on KCPL's own historical Missouri retail revenues and bad  
7 debt expense, which confirm there is no correlation between increased revenues and bad debt  
8 expense. Based on Staff's analysis of retail revenues and bad debt expense for the period  
9 of 2000-2005, which is the period of years prior to any KCPL rate cases, and for the period of  
10 2006-2011, which is the period of years subsequent to KCPL rate cases, Staff concluded that  
11 the relationship of increased revenues and bad debts are not proportionally related nor exhibit  
12 a direct correlation. In other words, even though KCPL has increased its rates four times  
13 since 2006, the relationship between increased revenues and bad debt expense was the same  
14 prior to 2006 when no revenue increase existed as a result of a rate case. Therefore, KCPL's  
15 assumption that bad debts will increase dollar for dollar with additional revenue ordered in  
16 this case is simply not true. However, in the event that the Commission does grant KCPL's  
17 request to "factor-up" bad debt expense proportionate with an increase in revenue  
18 requirement, then Staff recommends to also reflect in the bad debt "factor-up" additional  
19 forfeited discounts (late payment fees) that will increase as result of the rate increase.

20 **PROPERTY TAX TRACKER**

21 Q. What is the purpose of this section of your surrebuttal testimony?

22 A. I am responding to KCPL witness Darrin R. Ives rebuttal testimony addressing  
23 KCPL's request for a property tax tracker.

1 Q. Does Staff recommend implantation of a property tax tracker?

2 A. No, Staff does not recommend the Commission authorize KCPL to implement  
3 a property tax tracker.

4 Q. What is your response to Mr. Ives' statement in his rebuttal testimony in this  
5 case that:

6 ...property taxes are significant component of the Company's cost of  
7 service and as the level of such taxes can and has changed significantly  
8 from year to year with little control by the Company, it makes sense to  
9 address such recovery through a defined mechanism such as a tracker.<sup>6</sup>

10 A. In this statement Mr. Ives disregards the predictability of property tax expense,  
11 and he ignores that the cause of KCPL's recent increases in property tax expense – significant  
12 new physical plant additions – are entirely within the control of KCPL.

13 Q. Why is the predictability of property tax expense relevant?

14 A. As explained in my rebuttal testimony in this case, a tracker should be used in  
15 rare circumstances where it is extremely difficult to identify an amount of cost to be included  
16 in rates. For example, I recommended the use of a tracker in Case No. ER-2010-0355 and  
17 again in this case for operation and maintenance costs of Iatan 2. The recommendation of a  
18 tracker was made because at the time Iatan 2 was placed in service, KCPL had limited  
19 operational experience and no historical costs for Staff to determine an annualized level of  
20 operation and maintenance expense. In this case, Iatan 2 will have operated for two (2) years.  
21 Staff determined two (2) years is not an adequate period of time to recommend an annualized  
22 level of operation and maintenance expense; and therefore, Staff recommended the  
23 continuation of the tracker. Iatan 2 operation and maintenance expense is an unusual  
24 circumstance as a result of limited operation experience and limited historical data. Unlike

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<sup>6</sup> Ives Rebuttal page 22, lines 7-12.

1 the Iatan 2 operation and maintenance expenses, property taxes are known and measurable  
2 costs for which both KCPL and Staff have historically used the same method to calculate an  
3 annualized level to include in rates.

4 Q. Why has KCPL's property tax expenses changed over the past several years?

5 A. KCPL's property tax expenses have increased due to KCPL's construction of  
6 an entire new generation plant, and KCPL has significantly expanded its capital investment in  
7 other plants. Although Staff agrees that property taxes have changed, Staff disagrees with the  
8 reason for the change and changes in property tax expense are out of KCPL's control.

9 According to Mr. Ives rebuttal testimony on page 21,

10 What is certain is that the Company has little control over the actual  
11 property tax valuations, the mill levy tax rates and thus the ultimate  
12 property taxes to be paid. Property taxes are determined on an annual  
13 basis and, due in part to budgetary issues of state and local  
14 governments such taxes, can and have changed significantly over the  
15 past several years...

16 Attached as Schedule KL-SUR-2 to this surrebuttal testimony, is a report on  
17 Missouri's property taxes from the State Auditor's Office completed in December 2011.  
18 Although the complete report is available, due to its voluminous nature, data supporting  
19 KCPL's territory is attached to this surrebuttal testimony. The report shows that while some  
20 counties' assessments and levies have increased, others have decreased or remained flat when  
21 compared to 2010.

22 Q. How does KCPL have control over property tax expense?

23 A. First, KCPL has the ability to time its rate cases to ensure significant changes  
24 to property taxes are captured in rates. Second, KCPL and other utilities have the right to  
25 appeal property tax assessments to the State Tax Commission. For example, Ameren  
26 Missouri appealed its 2010 property tax assessment from the State Tax Commission and

1 reached a settlement with the State Tax Commission in the summer of 2011, resulting in a  
2 refund.<sup>7</sup> If a situation were to occur similar to the issue previously described for Ameren  
3 Missouri, KCPL would have no incentive to appeal its property assessments because a tracker  
4 would allow KCPL to recover property tax expense through rates.

5 Q. Does KCPL have any planned plant additions that would cause an increase in  
6 its taxable property in the near future?

7 A. No. As discussed in my rebuttal testimony in this case, Staff is unaware of any  
8 future significant plant additions until 2015, the expected completion date of the  
9 environmental equipment for the LaCygne generating unit.

10 Q. Please summarize Staff's position for a Property Tax Tracker.

11 A. Staff does not recommend that the Commission authorize KCPL to implement  
12 the accounting for a property tax tracker. Property taxes are known and measurable costs that  
13 KCPL and Staff have historically used the same methodology to calculate an annualized level  
14 to include in rates. However, now KCPL requests and argues that a property tax tracker is  
15 necessary because of increased property taxes of which they have no control. While Staff  
16 agrees property taxes have increased, the increases are attributable to significant plant  
17 additions over the last several years. Although KCPL wants the Commission to believe that  
18 KCPL has no control over property taxes, this is simply not true. Establishing a property tax  
19 tracker will remove any incentive KCPL has to reasonably appeal property taxes.

20 **RENEWABLE ENERGY STANDARDS**

21 Q. What is the purpose of this section of your surrebuttal testimony?

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<sup>7</sup> Gary S. Weiss Rebuttal Testimony, in Case No. ER-2012-0166.



1           A.     This section of the testimony is to respond to the rebuttal testimony of KCPL  
2 witness Tim M. Rush regarding KCPL's position on Staff's accounting treatment of the costs  
3 associated with the Missouri Renewable Energy Standard (RES).

4           Q.     Please summarize Staff's accounting treatment of the costs associated with  
5 the RES?

6           A.     Staff's recommendation, in this case, is to include all deferred costs, including  
7 carrying costs, less the costs already recovered in rates, through the True-Up period,  
8 August 31, 2012, with an amortization of these costs over a three (3) year period, with no rate  
9 base treatment for the unamortized balance. In addition, Staff is recommending an annualized  
10 level of RES costs to be included in KCPL's cost of service. Staff included an annualized  
11 level of costs through March 31, 2012, and will continue to examine the costs through the  
12 True-Up period, August 31, 2012.

13          Q.     Why has Staff not included rate base treatment for RES costs?

14          A.     In my rebuttal testimony in this case, pages 19-21, Staff identifies several  
15 reasons why rate base treatment should not be accepted by the Commission. An additional  
16 reason is that including an annualized level of RES costs in KCPL's cost of service allows  
17 KCPL to recover the RES costs sooner than if all the costs were deferred and amortized.

18          Q.     Does KCPL provide an explanation why deferred RES costs should be  
19 included in rate base?

20          A.     KCPL witness Rush states on page 30 of his rebuttal testimony,

21                 "The primary objective of the RES is to increase the use of renewable  
22 energy and thereby reduce future coal generation. Therefore, and  
23 particularly as relates to solar renewable energy, the deferred RES costs  
24 are similar in nature to deferred DSM costs. Since both the Staff and the  
25 Company have consistently included deferred, unamortized DSM costs in

1 rate base, KCP&L has included deferred RES costs in rate base in this  
2 rate case.”

3 Q. Does Staff agree with Mr. Rush’s recommendation?

4 A. No. Demand-Side Management (DSM) costs are different than RES costs  
5 because DSM programs are designed to decrease the amount of energy a customer uses. A  
6 reduction in demand or energy offsets the need for Company generation, which generation  
7 typically earns a rate of return in rate base. However, the use of renewable energy does not  
8 decrease the need of demand or energy, but alters the source of the energy. A company does  
9 not have to suffer a loss in rate base from incurring RES expense.

10 Q. What is Staff’s recommended accounting treatment from the deferred RES  
11 costs that KCPL has incurred through August 31?

12 A. In Mr. Rush’s rebuttal testimony at page 30, line 10, he identifies the  
13 deferred RES cost balance as \$3.8 million as of March 31, 2012. At the time of this  
14 surrebuttal testimony, the August balance is unknown. However, Staff will examine the RES  
15 costs for the True-Up. Staff recommended, in its Cost of Service report filed in this case, on  
16 August 2, 2012 and again in my rebuttal testimony filed on September 5, 2012, the deferred  
17 costs through August 31, 2012 be amortized over a three (3) year period. The amortization  
18 period of three (3) years is based on no rate base treatment. Staff’s recommendation of an  
19 annualized level and a shorter amortization period than KCPL’s recommended five (5) years,  
20 benefits KCPL by allowing a quicker recovery of these costs. If the Commission decides rate  
21 base treatment for the deferred RES costs is appropriate then Staff recommends a longer  
22 amortization period of six (6) years.

1 RETAIL REVENUES

2 Q. Please explain the issue related to KCPL retail revenues?

3 A. KCPL and Staff make customer growth adjustments to test year kWh sales and  
4 rate revenue to reflect the additional kWh sales and rate revenue, that would have occurred if  
5 the number of customers taking service at the end of the update period (March 31, 2012) and  
6 at the end of the True-Up period (August 31, 2012) had existed throughout the entire test year.  
7 KCPL witness George M. McCollister disagrees with the number of KCPL retail rate classes  
8 Staff used to develop its customer growth adjustment.

9 Q. Did Staff calculate customer growth on all of KCPL's retail rate classes?

10 A. No. During the audit process for retail revenues, Staff reviews all retail  
11 customer classes, with the exception of the Large Power group, to determine if there is a  
12 significant change in the number of customers in each of KCPL's retail rate classes. Staff  
13 looks for increases and decreases in each of the classes to determine if Staff should include  
14 the class in its customer growth adjustment. For its direct case, Staff determined that KCPL  
15 experienced a decrease in its overall growth in the number of its utility customers.

16 Q. Please explain why KCPL's Large Power class is not included in Staff's  
17 customer growth adjustment for KCPL.

18 A. Large Power customer's energy consumption and revenue patterns vary  
19 significantly across this group of customers, making it necessary to examine the history of  
20 each customer on an individual basis. Staff witness Seoung Joun Won addresses the Large  
21 Power revenue annualization on page 86 of Staff's Cost of Service report in this case.

22 Q. Has Staff been consistent with the method it uses to calculate KCPL's  
23 customer growth in each of KCPL's rate cases beginning in 2006?

1 A. Yes. Staff's method of determining the appropriate level of customer growth,  
2 (increase or decrease) is consistent in each of KCPL's rate cases beginning in 2006.

3 Q. Has Staff discussed KCPL's concern with its customer growth adjustment?

4 A. Yes. As a result of internal Staff discussions, Staff agrees with KCPL that all  
5 retail rate classes should be included in the customer growth adjustment to accurately reflect  
6 KCPL increase or decrease in customers. During the true-up in this case, Staff will include all  
7 of KCPL's retail rate classes in its customer growth adjustment.

8 **HAWTHORN 5 SELECTIVE CATALYTIC REDUCTION**

9 Q. What is the purpose of this portion of your surrebuttal testimony?

10 A. I am responding to the rebuttal testimony of KCPL witnesses Darrel L.  
11 Hensley addressing Staff's capital and fuel adjustments and Burton L. Crawford, addressing  
12 Staff's fuel adjustments related to the performance standards of the Hawthorn 5 selective  
13 catalytic reduction system (SCR).

14 Q. Is this the same Hawthorn 5 SCR issue presented by Staff in KCPL's 2006 and  
15 2007 rate cases?

16 A. No. The Hawthorn 5 SCR issue presented by Staff in KCPL's 2006 and 2007  
17 rates cases related to the insurance proceeds received by KCPL as a result of the February  
18 1999 explosion of KCPL's coal-fired Hawthorn 5 generating unit and how the insurance  
19 proceeds were treated. KCPL took the position in the 2006 and 2007 rates cases that its  
20 customers did not pay for the purchase power costs as a result of the outages. Although the  
21 circumstances that led to the outage and the purchase power costs were entirely different for  
22 the Hawthorn 5 issue presented in the 2009 and 2010 cases and in this current rate case,  
23 KCPL took the same position, used in the 2006 and 2007 rate cases, that KCPL customers

1 never paid for purchased power costs related to the Hawthorn SCR and Hawthorn transformer  
2 that will be discussed later in this testimony.

3 Q. Is this the same Hawthorn 5 SCR issue presented by Staff in KCPL's 2009 and  
4 2010 rate cases?

5 A. Although the performance of the SCR and the increased costs KCPL customers  
6 continue to pay is the same, Staff's recommendation to resolve the issue has changed. The  
7 issue presented by Staff in KCPL's 2009 and 2010 rate cases addressed the poor performance  
8 of the Hawthorn 5 SCR that resulted in a dollar settlement negotiated with the contractor. The  
9 boiler contract for the SCR had certain performance standards guaranteed to meet specific  
10 contract standards by Babcock and Wilcox (B&W) at a specific contract price. This case  
11 addresses the performance of the SCR and the increased costs KCPL has incurred and  
12 ultimately KCPL customers will pay during the period rates in this case are in effect based on  
13 the test year and update period for this case. The performance of the SCR has not changed in  
14 that the SCR never met the original contract standards, yet KCPL customers are paying the  
15 original contract price for the plant. And as a result of KCPL accepting lower performance  
16 standards for the SCR, KCPL customers have paid and will continue over the life of the plant  
17 to pay for increased costs for fuel, more frequent replacements of catalysts resulting in higher  
18 capital and maintenance costs, and increased cleaning of the catalysts resulting in higher  
19 maintenance costs.

20 Q. What was Staff's recommendation in the 2009 and 2010 rate cases?

21 A. In the 2009 and 2010 rate cases, Staff was attempting to align the original  
22 contract price paid by KCPL customers to the lower performance standards accepted by  
23 KCPL. Staff's recommendation in the 2009 and 2010 rate cases was to reduce KCPL's rate

1 base by the amount of the settlement proceeds KCPL received from B&W. KCPL received  
2 the settlement from B&W based on what was described as an “unacceptable catalyst  
3 performance issue.”<sup>8</sup> KCPL should have offset the original contract price of the SCR by the  
4 settlement amount to account for the lower performance standards and accurately reflect what  
5 KCPL customers should be paying for the SCR. KCPL is allowed recovery of all its prudent  
6 investments. For the Hawthorn 5 SCR and transformer, discussed later in this testimony,  
7 KCPL is recovering costs for plant that it did not pay for. Listed below is the original contract  
8 price of the SCR based on the guaranteed performance standards of B&W, the settlement  
9 received from B&W, and the price KCPL customers should be paying based on the lower  
10 performance standards of the SCR.

11 \*\*

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_____	_____
_____	_____

12 \*\*

13 KCPL’s position in the last rate case was KCPL customers never paid for the costs  
14 that KCPL claimed the settlement was intended to recover and therefore its customers were  
15 not entitled to the settlement proceeds. This included the cost of replacement power and  
16 additional ammonia expenses.<sup>9</sup> Staff’s position in the 2009 and 2010 rate cases and continues  
17 in this case is KCPL customers have paid and will continue to pay for increased costs  
18 associated with the lower performance standards of the SCR including the purchase

<sup>8</sup> Staff’s Cost of Service Report, Appendix 3, Schedule KL-2

<sup>9</sup> KCPL witness Blanc surrebuttal testimony in Case No ER-2010-0355, Page 49, lines 7-18

1 power and ammonia costs that KCPL, in the 2009 and 2010 rate cases, claimed its customers  
2 never paid.

3 Q. What is original cost?

4 A. The term "original cost," as defined by the Electric Plant Instruction Section of  
5 the FERC Uniform System of Accounts ("USOA"), relates to:

6 All amounts included in the accounts for electric plant acquired as an  
7 operating unit or system, except as otherwise provided in the texts of  
8 the intangible plant accounts, shall be stated at the cost incurred by the  
9 person who first devoted the property to utility service. (Paragraph  
10 15,052 of USOA).

11 As a result of B&W's failure to meet the original contract price and the settlement KCPL  
12 received from B&W, KCPL should have reduced the original cost of the SCR by the  
13 settlement amount. As previously identified in the table above, the original price that KCPL  
14 customers should be paying in rates is \*\* \_\_\_\_\_ \*\*.

15 Q. Did the Commission decide the issue of how to treat the settlement proceeds in  
16 Case No. ER-2010-0355?

17 A. Yes. In Case No. ER-2010-0355, the Commission ordered KCPL's rate base  
18 should not be reduced by the settlement amount KCPL received from B&W.<sup>10</sup> In this case,  
19 Staff treated the settlement proceeds as ordered by the Commission.

20 Q. What is Staff's position in this rate case?

21 A. In the 2009 and 2010 rate cases, Staff had two options to address this issue.  
22 The first and preferred option was to reduce KCPL's rate base by the settlement amount in  
23 effect giving KCPL customers credit for the lowered performance standards. The second  
24 option was to make individual adjustments to KCPL's plant in service and accumulated  
25 reserve, O&M maintenance expense, and fuel expense based on the lower performance

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<sup>10</sup> Commission Report and Order, Page 80.

1 standards accepted by KCPL. Staff concluded reducing rate base was the best option. While  
2 customers would have to pay higher operating costs because of the lowered performance  
3 standards, reflecting the settlement as an adjustment to reduce rate base would resolve the  
4 issue in one rate case, and Staff believed that was the fair way of resolving this matter. On the  
5 other hand, the second option requires individual adjustments to KCPL's plant in service and  
6 accumulated reserve, O&M maintenance expense and fuel expense over the life of the plant.  
7 Since the Commission ordered that the original contract price of the SCR be included in  
8 KCPL's rate base, Staff is recommending adjustments to remove the higher costs associated  
9 with the lower than expected performance of the SCR in this case. These adjustments are  
10 intended to align the original contract price with the costs that would be expected to be  
11 incurred based on the original contract performance standards.

12       The problems with the SCR continues today, causing KCPL customers to continue to  
13 pay for increased capital, O&M maintenance and fuel costs associated with a SCR that has  
14 never met the contract specifications. KCPL customers are paying the full contract price and  
15 as such should only pay for the capital, O&M maintenance, and fuel costs that would occur if  
16 the SCR operated based on the original contract specifications. KCPL's witness in the 2010  
17 rate case recognized this was an option for Staff when he stated, "If Staff, for example,  
18 thought the Company's fuel costs were unreasonably high at some point in the future because  
19 of this, that they could always raise that."<sup>11</sup> Since KCPL customers have paid and, absent  
20 adjustments, will continue to pay for excess costs due to the lowered performance standards  
21 of the Hawthorn 5 SCR, Staff's recommendation in this case is to adjust costs for premature  
22 change out of the catalysts, for ammonia consumption that exceeds what KCPL would have  
23 incurred based on the original contract with B&W, and for fuel by excluding any outages

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<sup>11</sup> Case No ER-2010-0355, Transcripts Volume 34, Page 3691, lines 14-17.



1 directly related to the underperforming SCR. By making these adjustments, the costs for  
2 operating the SCR that are paid by KCPL customers are in line with the original contract  
3 performance standards and thus the original price of the SCR currently reflected in KCPL's  
4 rate base.

5 Q. What is KCPL's position with the Hawthorn SCR?

6 A. KCPL's position according to Darrel L. Hensley is to have the Commission  
7 focus on "the performance of the SCR after the unit was placed in service in 2001 rather than  
8 the design model based upon several variables with which the US industry had limited  
9 experience at the time."<sup>12</sup> Staff believes it is unreasonable to overlook the original design and  
10 guarantees made by B&W as this is the basis of the issue. **It is unfair to hold KCPL**  
11 **customers responsible for the original contract price of the SCR when KCPL lowered**  
12 **the standards of the SCR, and then hold KCPL customers responsible for all the**  
13 **increased costs associated with the lowered performance standards.**

14 Q. Please provide the background of the problems with the Hawthorn 5 SCR.

15 A. In February 1999 an explosion entirely destroyed the Unit 5 boiler located at  
16 the Hawthorn generating plant. After the explosion B&W and KCPL entered into an  
17 engineering, procurement, and construction (EPC) agreement for the construction of  
18 Hawthorn Unit 5 boiler island (B&W Agreement or Agreement). The Agreement required  
19 B&W to install a SCR at Hawthorn Unit 5. The SCR was installed to reduce pollution  
20 associated with operating a coal-fired generating unit. Under the Agreement, B&W  
21 guaranteed specific performance standards, including an ammonia slip test. After the SCR  
22 was placed in service in June 2001, the boiler failed the ammonia slip test. The guaranteed  
23 performance standards were part of the contractual agreement between B&W and KCPL. The

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<sup>12</sup> Hensley rebuttal testimony, Page 6, Lines 1-4.

1 full contract price, KCPL paid for and is included in customer rates, for the SCR equipment  
2 included the guaranteed performance standard in the contract.

3 As a result of the failed performance standards, KCPL and B&W tried to resolve the  
4 issues by B&W doing additional work in 2002. Although attempts were made by B&W to  
5 adhere to the guaranteed performance standards, problems with the equipment continued to  
6 exist in 2004. Since B&W was unable to meet the performance standards from the original  
7 contract set forth in the Agreement, B&W and KCPL entered into a Memorandum of  
8 Understanding (MOU), and revised the requirements of the ammonia slip test standards. This  
9 revision lowered SCR performance standards originally agreed to by B&W that were  
10 identified in the original contract Agreement regarding the ammonia slip test. Subsequently,  
11 B&W failed to meet these revised lowered standards. Because the SCR never met either the  
12 original contract performance standards or the revised lowered standards, B&W's failure to  
13 meet the ammonia slip test standards caused KCPL to experience increased replacements of  
14 catalysts, increased usage of ammonia, plus additional cleaning and maintenance expense, all  
15 resulting in significantly higher than expected costs to run and maintain the SCR equipment.  
16 After the revised standards identified in the MOU could not be met, KCPL requested  
17 liquidated damages from B&W based on the difference between the costs KCPL would incur  
18 if the standards were met and what costs KCPL incurred because the standards were not met.

19 In 2007, KCPL received a settlement from B&W as recognition of the higher costs to  
20 operate this generating unit. Because the performance standards identified in the initial  
21 Agreement and the MOU were never met the settlement in essence recognized a lower  
22 performing piece of equipment, which will require higher operating and maintenance costs  
23 over the life of the unit—all of the costs KCPL has and will pass on to its customers.

Surrebuttal Testimony of  
Karen Lyons

1 Q. Has KCPL's customers incurred greater costs as a result of lower performance  
2 standards of the SCR?

3 A. First, KCPL paid the B&W original contract price, which is in KCPL's rate  
4 base and is being recovered by KCPL customers. After B&W was unable to meet the  
5 guaranteed contractual specifications, KCPL accepted lower specifications and in return  
6 received a settlement from B&W for \*\* \_\_\_\_\_ \*\*. The settlement amount, accepted by  
7 KCPL, represented a fraction of what KCPL customers will pay for substantial increased fuel,  
8 capital, and O&M maintenance costs over the life of the SCR. During settlement negotiations  
9 with B&W, KCPL estimated the excess capital costs over the life of the SCR to be  
10 \*\* \_\_\_\_\_ \*\* to \*\* \_\_\_\_\_ \*\*. According to a memorandum dated June 6, 2007  
11 provided by KCPL in Data Request No. 530 in Case No. ER-2009-0089,

12 \*\* \_\_\_\_\_  
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31 \_\_\_\_\_ \*\*

32 [emphasis added] (The entire memorandum is attached to Staff's Cost of  
33 Service report in this case as Appendix 3, Schedule KL-1)

**NP**

1           The estimate outlined by KCPL in the memorandum identified above does not include  
2 the additional costs that KCPL customers have and will continue to pay for fuel and O&M  
3 maintenance over the life of the SCR. As a result of the increased capital costs identified by  
4 KCPL in the memorandum, and the additional increased fuel and maintenance costs over the  
5 life of the SCR, KCPL acted imprudently by accepting a settlement amount from B&W that  
6 was far less than the anticipated costs KCPL customers have and will continue to pay over the  
7 life of the SCR. KCPL has acknowledged that the performance of the SCR has led to  
8 increased capital, O&M maintenance, and fuel costs through data requests in Case Nos.  
9 ER-2009-0089 and ER-2010-0355<sup>13</sup> and in testimony in Case No. ER-2010-0355 and  
10 ER-2012-0174. Despite KCPL's acknowledgement of the increased costs for the SCR, KCPL  
11 continues to hold its customers responsible for all of the increased capital, O&M maintenance  
12 and fuel costs by passing the costs to its customers in rates.

13           Q.     Did KCPL acknowledge increased costs for catalyst replacements, ammonia,  
14 and O&M maintenance for the underperformance of the SCR?

15           A.     Yes. In response to Data Request No. 133 in Case No. ER-2009-0089,  
16 KCPL stated:

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27                   \_\_\_\_\_ \*\*

<sup>13</sup> Data Request 133 in Case No. ER-2009-0089.

1 Q. What testimony has been provided by KCPL to support increased costs  
2 associated with performance of the SCR?

3 A. In Case No. ER-2010-0355, when asked if KCPL anticipates increased capital,  
4 maintenance and ammonia costs, KCPL witness Blanc stated, "We do anticipate it being  
5 greater than what was contemplated in the initial contract."<sup>14</sup> Likewise, when KCPL witness  
6 Blanc was asked if O&M maintenance and ammonia costs associated with the SCR, have  
7 increased and would be considered recurring, he agreed.<sup>15</sup>

8 KCPL witness Mr. Hensley explains the background of the problems with the SCR on  
9 page 5 of his rebuttal testimony in this case. In his explanation he states, "[b]ecause of the  
10 failure to meet the ammonia slip test, KCPL has had to replace catalysts more often and has  
11 used more ammonia than was in B&W's original design model."<sup>16</sup> KCPL's own witnesses  
12 recognize the Company has and will continue to incur increased capital, O&M maintenance,  
13 and fuel costs above what was agreed to under the original contract with B&W.

14 Q. What is the significance of the B&W original design model as described by  
15 Mr. Hensley?

16 A. KCPL and B&W agreed upon a contract price based on the original design  
17 model. B&W was never able to meet the original contract performance standards and as  
18 previously mentioned, KCPL accepted lower performance standards but the original contract  
19 price remained the same. The original contract price is currently included in KCPL's rate  
20 base and therefore, included in rates and paid by KCPL customers. Since KCPL customers  
21 are paying the full contract price of the SCR, KCPL customers should receive the benefit of  
22 the full contract price by only paying for the capital, O&M maintenance, and fuel costs based

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<sup>14</sup> Case No. ER-2010-0355 Transcript, Volume 35, page 3684, ll 3-4.

<sup>15</sup> Case No. ER-2010-0355 Transcript, Volume 35, page 3685, lines 9-25 and page 3686, lines 1-3.

<sup>16</sup> Case No. ER-2012-0174, Rebuttal Testimony of Darrel L. Hensley, page 5.

1 on the original contract specifications guaranteed by B&W. Yet, despite the fact KCPL  
2 customers are paying the full contract price of the SCR, KCPL continues to pass the  
3 increased capital (also increased return and depreciation costs), O&M maintenance, and fuel  
4 costs to its customers and opposes any attempt to remove these higher costs.

5 Q. Explain why KCPL has and will continue to incur additional costs for  
6 replacement catalysts.

7 A. Since B&W was never able to meet the performance standards they  
8 guaranteed, KCPL will need to change out the catalysts more frequently than what would be  
9 expected if the performance standards had been met.

10 Q. What are the costs KCPL would expect for changeout of the catalyst if the  
11 performance standards were met?

12 A. KCPL states in the memorandum mentioned above, the changeout costs for the  
13 catalysts would range from \*\* \_\_\_\_\_ \*\* over a thirty (30) year period<sup>17</sup> if  
14 the original B&W performance standards were met.

15 Q. What is the significance of the costs KCPL is anticipating over the life of the  
16 plant as a direct result of the failed performance standards?

17 A. KCPL is expecting its customers to absorb capital costs above the expected  
18 capital costs range of \*\* \_\_\_\_\_ \*\* (original contract specifications) to a  
19 range of \*\* \_\_\_\_\_ \*\* (lowered contract specifications) over a thirty (30)  
20 year period. The latter represents the capital costs associated with changing out the catalysts  
21 more frequently in the future due solely from the failure of this equipment to meet the original  
22 performance standards. When additional fuel costs and other O&M maintenance costs are

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<sup>17</sup> The thirty (30) year period is identified by KCPL in the June 6, 2007 Memorandum provided as Schedule KL-1 in Staff's Cost of Service report in Case No. ER-2012-0174.

Surrebuttal Testimony of  
Karen Lyons

1 included, KCPL customers will pay significantly higher costs over the life of the SCR.

2 Q. What are the actual capital costs KCPL has incurred since the SCR was placed  
3 in service in 2001?

4 A. Prior to 2004, B&W paid the capital costs associated with full and partial  
5 replacement of catalysts. The first catalyst replacement paid by KCPL customers occurred in  
6 March 2007. For the period of March 2007 through March 2012, KCPL customers have paid  
7 \*\* \_\_\_\_\_ \*\* for full and partial replacement of catalysts.<sup>18</sup> The following chart identifies  
8 the full and partial catalyst replacements beginning when the SCR was placed in service in 2001.

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<sup>18</sup> Actual costs provided by KCPL in response to Data Request 146 and 146.1 in Case No. ER-2012-0174.  
<sup>19</sup> Staff's Cost of Service report filed on August 2, 2012, Appendix 3, Schedule KL-1.  
<sup>20</sup> \*\*

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**NP**

1 Q. How do the actual costs incurred by KCPL for full and partial catalyst  
2 replacements compare to the estimated costs identified in the memorandum discussed above?

3 A. As mentioned above, KCPL estimated the additional full and partial catalyst  
4 costs of \*\* \_\_\_\_\_ \*\* based on the lower revised performance standards.

5 In a five year period (2007-2012), KCPL customers have already paid more than 50% of the  
6 anticipated increased costs (lowered contract specifications) and have exceeded the capital  
7 costs expected with the original contract specifications. At this rate, KCPL customers will  
8 pay approximately \$60 million in capital costs over a thirty (30) period that were guaranteed  
9 to cost approximately \$6.5 million over a thirty (30) year period.

10 Q. As mentioned earlier in this testimony, KCPL witness Mr. Hensley states,  
11 "It is KCPL's position that it is more accurate to judge the performance of the SCR after the  
12 unit was placed in service in 2001 rather than a design model based upon several variables  
13 with which the US industry had limited experience at the time." Does Staff agree with  
14 KCPL's position?

15 A. No. The original contract with B&W and the performance of the SCR after the  
16 unit was placed in service in 2001 is the basis of this issue. First, KCPL customers are  
17 currently paying a premium price for an SCR that has never met the original contract  
18 specifications. KCPL accepted lower revised specifications for the SCR that led to increased  
19 capital, O&M maintenance, and fuel costs, but the premium price KCPL customers paid for  
20 the SCR was not reduced. In addition, KCPL passes the increased costs associated with the  
21 lower revised standards on to its customers. Second, as discussed earlier in this testimony,  
22 KCPL has provided several data request responses and testimony acknowledging the lower  
23 standards of the SCR would increase costs. In fact, KCPL was so concerned with the

**NP**



1 increasing costs that it requested and received a settlement from B&W for what was identified  
2 as an “unacceptable catalyst performance.”<sup>21</sup> **If KCPL’s position is to not judge the design**  
3 **model as Mr. Hensley stated, then why would KCPL request and receive a settlement**  
4 **from B&W for what was characterized as an “unacceptable catalyst performance**  
5 **issue.”**

6 Q. What adjustment to KCPL’s cost of service did Staff make for the catalyst  
7 replacements in this case?

8 A. Based on the original contract specifications, catalyst replacements should  
9 occur after 24,000 hours of use or approximately three years.<sup>22</sup> The catalyst replaced in  
10 March 2012 occurred after two years instead of the guaranteed three years. Consequently,  
11 Staff made an adjustment to KCPL’s plant in service and a corresponding adjustment to  
12 accumulated reserve for approximately 1/3 of the catalyst replacement costs.

13 Q. Please explain why Staff did not make an adjustment to the catalyst  
14 replacements that occurred in 2007 and 2010 as identified in the table above?

15 A. As previously mentioned, B&W paid for all the full and partial catalyst  
16 replacements prior to 2004 and as such, KCPL customers were not responsible for catalyst  
17 replacement costs until March 2007. Based on the original contract specifications of a 24,000  
18 hour useful life (3 years), Staff would expect replacement of the catalysts in 2007. The next  
19 catalyst replacement occurred in 2010 and again Staff would expect replacement of the  
20 catalysts in 2010. Therefore, an adjustment was not necessary for the catalyst replacements  
21 that occurred in 2007 and 2010.

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<sup>21</sup> Schedule KL-2, Staff’s Cost of Service report, p 2.

<sup>22</sup> Staff’s Cost of Service report, Appendix 3, Schedule KL-1.

1 Q. What is the revenue requirement impact of Staff's adjustment to reduce  
2 KCPL's rate base for the catalyst replacements that occurred in March 2012?

3 A. As discussed above, the catalyst replacements that occurred in March 2012  
4 were transferred to plant in service until April 2012. Therefore, Staff did not reflect the  
5 adjustments for the catalyst replacements that occurred in March 2012 in its direct case.  
6 However, Staff will reflect these adjustments in its true up. The rate base value is  
7 approximately \$788,803, which has a revenue requirement impact of approximately \$60,430.

8 Q. Are KCPL customers paying for any other increased costs associated with the  
9 failure of the SCR to meet the original performance standards guaranteed by B&W?

10 A. Yes. KCPL customers are paying for increased ammonia costs as a result of  
11 the SCR failing to meet the B&W guaranteed ammonia slip test?

12 Q. Does KCPL agree that increased ammonia costs are a result of the failed  
13 ammonia slip test?

14 A. Yes. As previously mentioned, KCPL witness Hensley stated, "Because of the  
15 failure to meet the ammonia slip test, KCP&L has had to replace catalysts more often and  
16 has used more ammonia than was in B&W's original design model."<sup>23</sup> In addition, in Case No.  
17 ER-2010-0355, KCPL witness Blanc confirmed KCPL has incurred increased ammonia  
18 consumption.<sup>24</sup>

19 Q. What are the actual ammonia costs KCPL has incurred above the expected  
20 ammonia costs associated with the original contract specifications guaranteed by B&W?

21 A. KCPL provided the following data to Staff in response to Data Request 146 in  
22 Case No. ER-2012-0174:

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<sup>23</sup> Case No. ER-2012-0174, Rebuttal Testimony, Page 5, lines 4-6.

<sup>24</sup> Case No. ER-2010-0355 Transcript, Volume 34, page 3707, line 6.

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Q. Have KCPL customers paid for the actual annual ammonia costs identified in

4

the table above?

5

A. Yes. In the last four KCPL rate cases, Case No. ER-2006-0314, Case No.

6

ER-2007-0291, Case No. ER-2009-0089 and Case No. ER-2010-0355, the plant-related costs

7

for the under-performing SCR were included in rate base and the excess maintenance and fuel

8

costs were included in KCPL's cost of service. The higher fuel costs for ammonia were fully

9

reflected in each of the four rate cases. The higher purchase power costs were also included

10

in the rate case and reflected in rates. Staff witness Cary G. Featherstone will address fuel

11

and purchase power costs in his surrebuttal testimony. In each of these cases, Staff includes

12

operating costs and plant levels consistent with the test year, update period and true-up period

**NP**

1 ordered by the Commission. Likewise, Staff includes an expense level that is consistent with  
2 the test year and update period for each case.

3 Q. What were the test years and true-up periods used in past KCPL rate cases?

4 A. The following table identifies the test year and update period for each of  
5 KCPL's last four rate cases.

6

Case Number	Test Year	Update Period	True-Up Period	Effective Date of Rates
ER-2006-0314	Calendar Year 2005	June 30, 2006	September 30, 2006	January 1, 2007
ER-2007-0291	Calendar Year 2006	March 31, 2007	September 30, 2007	January 1, 2008
ER-2009-0089	Calendar Year 2007	September 30, 2008	March 31, 2009	September 1, 2009
ER-2010-0355	Calendar Year 2010	June 30, 2010	December 31, 2010	May 4, 2012

7

8 Q. What is the importance of identifying the test year and update periods of  
9 KCPL's last four rate cases?

10 A. Based on the test year and update periods of each of the last four KCPL rate  
11 cases, KCPL customers have paid for all increased costs related to the SCR for catalyst  
12 replacement, (capital and expense), catalyst cleaning expense and fuel expense. This would  
13 include the costs related to increased ammonia consumption.

14 Q. Did Staff make an adjustment to remove increased ammonia costs associated  
15 with the lowered contract specifications to KCPL's cost of service in this case?

16 A. Yes. Based on the data provided by KCPL and included in the table above,  
17 KCPL has incurred increased ammonia costs through the period of 2002-2011. Again, KCPL  
18 customers are paying a premium for the SCR based on the original contract price and  
19 therefore, KCPL customers should pay no more than the expected ammonia costs that would  
20 have occurred if the SCR contract specifications were never lowered. In this case, Staff made

1 an adjustment for the difference of the ammonia costs KCPL would have incurred if the SCR  
2 performed to the level guaranteed by B&W and the actual costs KCPL incurred as a result of  
3 lowered contract specifications, during the test year, September 30, 2011.

4 Q. What is the revenue requirement impact of Staff's adjustment to reduce  
5 ammonia expense?

6 A. Staff's adjustment to ammonia reduces KCPL's revenue requirement on a  
7 Missouri Jurisdictional basis of approximately, \$57,441.

8 Q. There are several statements throughout this testimony indicating KCPL  
9 customers have and will continue to pay increased O&M maintenance costs as a result of  
10 lowered contract specifications. Did Staff make an adjustment to KCPL's cost of service for  
11 O&M maintenance expense related to SCR catalyst cleaning in this case?

12 A. Although KCPL has experienced higher than normal O&M expenses since the  
13 SCR was placed in service in 2001, Staff did not make any adjustments to the O&M costs  
14 directly related to the SCR catalyst cleaning that occurred during the test year ending  
15 September 30, 2011. Although KCPL customers have paid for increased O&M maintenance  
16 costs as a result of the lower performance standards that occurred prior to the test year in this  
17 case, the costs are considered out of period, so no adjustment was made. The O&M  
18 maintenance costs related to catalyst cleaning that KCPL reported in the test year occurred  
19 during a normal maintenance outage. Staff would expect to see some level of catalyst  
20 cleaning during a normal maintenance outage and therefore Staff did not make an adjustment  
21 for the SCR O&M maintenance costs that occurred during the test year.

22 Q. Did Staff make any other adjustments to KCPL's cost of service related to  
23 the SCR?

1           A.     Yes. As previously mentioned, KCPL customers have paid for increased costs,  
2 including fuel associated with the lower performance standards of the SCR. KCPL's position  
3 in the last case was that KCPL customers have never paid the purchase power costs as a result  
4 of the outages that occurred because of the problems with the SCR, which is simply not true.  
5 Mr. Featherstone discusses this issue in detail in his surrebuttal testimony in this case. KCPL  
6 customers have paid for increased fuel costs in the last four rate cases related to the SCR  
7 outages at Hawthorn 5 and are still paying for increased fuel costs in this case by virtue of  
8 how Staff calculates fuel costs. Similar to the ammonia costs previously mentioned, Staff did  
9 not exclude any SCR related outages when determining the outage rate in any of the last four  
10 rates cases and therefore included all additional fuel costs associated with these outages. In  
11 this case, Staff used the outage period for the years of 2005-2011 to determine the outage rate  
12 used in Staff's fuel model. To ensure KCPL customers are not continually held responsible  
13 for higher fuel costs caused by a subpar SCR, Staff excluded outages related to the SCR  
14 performance that occurred from 2005-2011 when developing its outage rate used in the fuel  
15 model. This in effect reduces the level of fuel expense included in KCPL's cost of service.  
16 The outage report for Hawthorn 5 identifying the SCR outages Staff excluded is attached to  
17 this surrebuttal as Schedule KL-SUR-3.

18           Q.     Did Staff remove every outage that was associated with the  
19 underperforming SCR?

20           A.     No. Based on the outage report attached to this testimony as Schedule  
21 KL-SUR-3, any SCR outage that KCPL identified as a scheduled, planned or maintenance  
22 outage was not removed by Staff. The outages Staff removed to develop the outage rate only  
23 included outages that were unplanned or forced, or outages that were identified as a derate.

Surrebuttal Testimony of  
Karen Lyons

1 Q. As discussed above, KCPL claims its customers never paid for additional fuel  
2 and purchase power expense. Explain.

3 A. During the last case, KCPL claimed it removed the outages during the  
4 normalization process of fuel and therefore its customers never paid the increased costs  
5 associated with the outages. KCPL witness Blanc stated, “[w]e removed those as an  
6 abnormal event. And that was appropriate. Because if we included those, it would be –we  
7 would be asking customers to pay that for as long as rate – those rates were effective, and that  
8 wouldn’t be appropriate.”<sup>25</sup>

9 Q. Did Staff remove the outages related to the SCR performance in any of  
10 KCPL’s last four rate cases?

11 A. No. Staff did not remove any outages when developing its fuel model related  
12 to the SCR performance in any of the last four rate cases.

13 Q. What is KCPL’s position with regard to the removal of the Hawthorn 5 outages  
14 related to the SCR performance?

15 A. Contrary to KCPL’s position in the last rate case when they claimed the  
16 Hawthorn 5 outages related to the SCR were removed from its fuel analysis, KCPL takes the  
17 position in this case that it is inappropriate to remove the outages. KCPL witness Crawford  
18 states in his rebuttal testimony, page 5, lines 1-6,

19 While one could claim that any single event is unusual in nature and  
20 should be eliminated from the averaging process, the nature of plant  
21 performance is such that events do occur that may not happen ever  
22 again in the life of the plant. In other words, “normalizing out” one-  
23 time events or focusing on the performance of a particular piece of  
24 equipment can easily result in understating expected performance since  
25 abnormal events can and will occur.<sup>26</sup>

<sup>25</sup> Case No ER-2010-0355, Transcript, Volume 34, page 3706, lines 8-12.

<sup>26</sup> Rebuttal Testimony of Burton L. Crawford, page 5, lines 1-6

Surrebuttal Testimony of  
Karen Lyons

1           In the last case, KCPL used the same phrase “normalizing out” when they claimed  
2           KCPL customer have never paid for increased fuel and purchase power costs for the SCR and  
3           the transformer which is discussed in further detail later in this testimony. KCPL is  
4           inconsistent with its position regarding this issue. In the last rate case, KCPL advised the  
5           Commission they removed the outages as it would be inappropriate to include the outages  
6           thus causing its customers to pay higher rates and in this case, it is inappropriate to exclude  
7           the outages.

8           Q.     What is the revenue requirement impact of Staff’s adjustment to adjust the  
9           Hawthorn outage rate based on the SCR outages?

10          A.     The revenue requirement impact of Staff’s adjustment to the Hawthorn 5  
11          outage rate for the SCR outages on a total Company basis is approximately \$309,821, and  
12          \$177,434 on a Missouri Jurisdictional basis.

13          Q.     Is there anything else you need to address relating to KCPL’s position on  
14          this issue?

15          A.     Yes. Mr. Hensley makes the statement in his rebuttal testimony on page 6,  
16          lines 18-20, “[i]t is unreasonable to attempt to hold KCP&L accountable for the original  
17          design specifications on an installation that was the first of its kind for the industry.” KCPL  
18          does not think it should be held responsible for the original design specifications but in fact,  
19          they held the manufacturer responsible and continue to hold their customers responsible by  
20          paying for the original contract price of the SCR, which KCPL did not pay, and forcing their  
21          customers to pay for all the increased costs for the SCR based on their decision to accept  
22          lower performance standards.

23          Q.     Does Staff recommend an alternative to the adjustments discussed above?



1           A.     Yes. Staff's adjustment in the last case attempted to match the SCR contract  
2 price with the lowered contract performance standards by reducing KCPL's rate base for the  
3 settlement amount received from B&W. Since the Commission ordered that KCPL's rate  
4 base should not be reduced, in this case Staff is attempting to match the original contract price  
5 with the costs associated with the original contract performance standards. To do this, Staff  
6 adjusted the increased SCR costs to what would be expected based on the original contract  
7 specifications. As mentioned earlier in this testimony, Staff prefers the position it took in the  
8 last case because adjusting KCPL's rate base allows KCPL customer to receive the benefit of  
9 the lowered performance standards and would require no further adjustments in future rate  
10 cases. In this case, adjustments will be required to make KCPL customers whole in all future  
11 KCPL rate cases through the life of the SCR. If the Commission agrees with Staff that KCPL  
12 customers should not continue to be responsible for increased costs associated with the SCR,  
13 the best approach would be to reduce KCPL's rate base for the settlement amount received  
14 from B&W.

15           Q.     Please summarize Staff's position with the Hawthorn 5 SCR settlement.

16           A.     Staff's adjustments for the SCR reduce the increased expense that occurred due  
17 to the underperformance of the SCR. Since KCPL customers are paying for the original  
18 contract price of the SCR, KCPL customers should pay no more than the costs that would  
19 have occurred if B&W met the guaranteed performance standards. KCPL customers have and  
20 will continue to pay for increased costs for catalyst replacements, O&M maintenance and fuel  
21 for the life of the SCR. It is unreasonable and unfair to hold KCPL customers responsible for  
22 these costs.

1 **HAWTHORN TRANSFORMER**

2 Q. What is the purpose of this portion of your surrebuttal testimony?

3 A. I am responding to the rebuttal testimony of KCPL witnesses Burton L.  
4 Crawford, addressing Staff's fuel adjustments related to the performance standards of the  
5 Hawthorn 5 transformer.

6 Q. Is this the same Hawthorn 5 transformer issue presented by Staff in KCPL's  
7 2009 and 2010 rate cases?

8 A. Although the failure of the transformer and the increased costs related to the  
9 failure that KCPL customers continue to pay is the same, Staff's recommendation to resolve  
10 the issue has changed. The issue presented by Staff in KCPL's 2009 and 2010 rate cases  
11 addressed all the increased costs to KCPL of the operation of Hawthorn 5 generating unit  
12 resulting from the transformer failure and paid by KCPL customers in its utility rates. The  
13 capital costs included the original cost of the transformer that was included in KCPL's rate  
14 base. And after the failure of the transformer in 2006, the cost of the new transformer was  
15 included in KCPL's rate base, all of which are paid by KCPL customers. In addition, the  
16 salaries and benefits, office space, and all employee-related costs of KCPL's attorneys and  
17 employees who worked on KCPL's dispute with the contractors and subcontractors, increased  
18 maintenance, increased fuel and purchase power expense, and increased expenses that were  
19 capitalized to the new plant as a result of the transformer failure and paid by KCPL  
20 customers. Similar to the SCR issue in the 2010 rate case described above, Staff had two  
21 options to address the increased costs KCPL customers have and are currently paying in rates.  
22 The first and preferred option was to reduce KCPL's rate base by the settlement amount  
23 KCPL received from Siemens and the other was to make separate adjustments for the  
24 increased costs to capital, fuel and purchased power, and other operating expenses.

1 Q. What was Staff's recommendation in the 2009 and 2010 rate cases?

2 A. As a result of the costs included in KCPL's rate base and all other costs related  
3 to the transformer failure Staff recommended a reduction to KCPL's rate base for the  
4 settlement amount KCPL received from Siemens. Staff concluded reducing rate base was the  
5 best option because KCPL customers would be compensated for all the increased costs  
6 associated with the transformer failure and the adjustment would resolve the issue in one  
7 rate case. On the other hand, the second option required individual adjustments to KCPL's  
8 plant in service and accumulated reserve, O&M maintenance, and fuel and purchase  
9 power expenses.

10 Q. Did the Commission decide the rate base issue in Case No. ER-2010-0355?

11 A. Yes. In Case No. ER-2010-0355, the Commission ordered KCPL's rate base  
12 should not be reduced by the settlement amount KCPL received from Siemens.<sup>27</sup> In this case,  
13 Staff treated the settlement proceeds as ordered by the Commission.

14 Q. What is Staff's recommendation in this case?

15 A. The failure of the Hawthorn 5 transformer resulted in increased costs as  
16 discussed above including increased purchase power costs and other fuel expenses as a result  
17 of the forced outages. Although the outages occurred in 2006, KCPL customers continue to  
18 pay for these costs by virtue of how Staff calculates fuel. Although KCPL customers paid for  
19 all the costs associated with the transformer failure and continue to pay for the increased  
20 capital costs that are included in KCPL's rate base, Staff only adjusted the outage rate for the  
21 period of 2005-2011 to remove the outages related to the failure of the Hawthorn 5  
22 transformer in this case. The adjustment to the outage rate reduces the level of fuel expense  
23 included in Staff's determination of KCPL's revenue requirement.

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<sup>27</sup> Commission Report and Order, Page 80.

1 Q. Please describe what led to the Hawthorn 5 outage, related to the transformer  
2 failure, and ultimately a settlement from Siemens?

3 A. In August 2005, the generator step-up transformer at KCPL's Hawthorn 5  
4 generating unit failed. In September 2005, a backup step-up transformer was installed.  
5 During June 2006, a new step-up transformer was installed. KCPL sued the contractors and  
6 subcontractors claiming they were responsible for the transformer failure. The case settled at  
7 the end of 2007, and was finalized in 2008 with payment made to KCPL. KCPL received a  
8 dollar settlement for the transformer failure from Siemens. All the increased costs to KCPL  
9 of the operation of Hawthorn 5 resulting from the transformer failure were paid by KCPL  
10 customers in its utility rates. The increased costs included, but are not limited to, fuel and  
11 purchase power expense.

12 Q. Please explain the increased capital costs KCPL customers have paid in the  
13 past and will continue to pay because of the transformer failure?

14 A. According to KCPL's response to Data Request No. 366.1 in Case No.  
15 ER-2006-0314, KCPL included \*\* \_\_\_\_\_ \*\* in new plant in its rate base for the  
16 purchase of the new GE transformer and retired \*\* \_\_\_\_\_ \*\* from plant-in-service for  
17 the original transformer. At a minimum, KCPL customers were charged for additional plant  
18 of \*\* \_\_\_\_\_ . \*\*

19 Q. Did KCPL provide Staff with documentation to support that KCPL incurred  
20 increased maintenance costs prior to the transformer failing in 2005?

21 A. Yes. According to the First Amended Petition (Petition), included in KCPL's  
22 response to Data Request No. 527 in Case No. ER-2009-0089, Siemens performed

**NP**

1 maintenance on the transformer prior to it failing in 2005. The following excerpt was taken  
2 from the Petition:

3                   \*\* \_\_\_\_\_  
4                   \_\_\_\_\_  
5                   \_\_\_\_\_  
6                   \_\_\_\_\_ \*\*

7                   Selected pages of the First Amended Petition are attached to this surrebuttal testimony  
8 as Schedule KL-SUR-4. Staff felt the entire document was too voluminous to attach as a  
9 schedule. However, the highly confidential document is available for review by the  
10 Commission or other parties.

11                  Q.     How much did KCPL receive in settlement proceeds from Siemens?

12                  A.     KCPL received a total settlement of \*\* \_\_\_\_\_ \*\* of which,  
13 \*\* \_\_\_\_\_ \*\* was received by KCPL, net of legal costs incurred for this settlement.  
14 The settlement is on a total KCPL basis and was received on February 7, 2008.

15                  Q.     When did the outages related to the transformer failure occur?

16                  A.     As mentioned earlier in this surrebuttal testimony, the transformer failed  
17 August 2005. A back-up transformer was installed September 2005 and the new transformer  
18 was installed June 2006. Leading up to the transformer failure, there were several outages  
19 that occurred in June 2005. The next outage occurred from August 29, 2005 (date the  
20 Siemens transformer failed) to September 29, 2005 (when an old back-up transformer was  
21 placed in service). The back-up transformer was used until KCPL received a new transformer  
22 to replace the Siemens transformer. The second outage occurred from June 6-19, 2006, when  
23 KCPL replaced the old back-up transformer with a new GE Transformer. This information  
24 was provided by KCPL in Data Request No. 526.1. Attached to my surrebuttal testimony as

**NP**

1 Schedule KL-SUR-3 is a list of the outages that occurred at Hawthorn 5 related to the  
2 transformer failure, as well as the outages related to the SCR issue discussed above.

3 Q. Did Staff remove every outage that occurred and that was associated with the  
4 transformer failure?

5 A. No. Based on the outage report attached to this testimony as Schedule  
6 KL-SUR-3, the outage that occurred from June 6-19, 2006, replacement of the back-up  
7 transformer with the new GE transformer was a scheduled or planned outage. The outages  
8 Staff removed to develop the outage rate only included outages that were unplanned or forced,  
9 or outages that were identified as a derate.

10 Q. What is KCPL's position with regard to Staff's adjustment to the outage rate?

11 A. KCPL believes it is inappropriate to adjust the Hawthorn 5 outage rate for a  
12 single unusual event. Mr. Crawford states on page 5, lines 1-6,

13 While one could claim that any single event is unusual in nature and  
14 should be eliminated from the averaging process, the nature of plant  
15 performance is such that events do occur that may not happen ever  
16 again in the life of the plant. In other words, "normalizing out" one-  
17 time events or focusing on the performance of a particular piece of  
18 equipment can easily result in understating expected performance since  
19 abnormal events can and will occur.<sup>28</sup>

20 In the 2010 rate case, KCPL's position was just the opposite of what Mr. Crawford is  
21 suggesting in this rate case. Similar to the SCR issue discussed above, KCPL claimed in the  
22 2010 rate case that customers never paid for the fuel or purchase power costs related to  
23 outages. Therefore, KCPL customers were not entitled to the settlement for the transformer  
24 failure and for the SCR as discussed above. When asked if KCPL incurred higher fuel and  
25 purchase power costs in KCPL's previous rate cases, KCPL witness Blanc stated, "No.

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<sup>28</sup> Rebuttal Testimony of Burton L. Crawford, p. 5, ll 1-6.

1 Something that extraordinary would not be captured. I mean, that was a large unanticipated  
2 unusual, non-recurring – to use the words the Commission has used in the past –event.”<sup>29</sup>

3 Q. Did KCPL or Staff adjust the outage rate for the Hawthorn 5 generating unit as  
4 a result of the failed transformer in KCPL’s previous rate cases?

5 A. No. KCPL and Staff did not adjust the outage rate in any of the previous rates  
6 cases related to the transformer failure. Staff witness Cary G. Featherstone will address the  
7 higher costs for fuel and purchase power in his surrebuttal testimony.

8 Q. Is Staff recommending adjustments for any other costs associated with the  
9 Hawthorn 5 transformer failure in this rate case?

10 A. No. Although KCPL customers continue to pay for the capital costs, as  
11 previously discussed, Staff did not make any additional adjustments related to the transformer  
12 failure other than adjusting the outage rate.

13 Q. What is the revenue requirement impact of Staff’s adjustment to adjust the  
14 Hawthorn outage rate based on the transformer outages?

15 A. The revenue requirement impact of Staff’s adjustment to the Hawthorn 5  
16 outage rate for the transformer outages on a total company basis is approximately \$447,270,  
17 and \$256,152 on a Missouri jurisdictional basis.

18 Q. Does Staff recommend an alternative to the adjustments discussed above?

19 A. Yes. Staff’s adjustment in the last two rate cases attempted to compensate  
20 KCPL customers for all the capital, O&M maintenance, and fuel and purchase power costs  
21 that were paid by KCPL by reducing KCPL’s rate base for the settlement amount received  
22 from Siemens. In this case, KCPL customers are still paying for the costs associated with the  
23 transformer failure and as such should be compensated. As mentioned earlier in this

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<sup>29</sup> Case No. ER-2010-0355, Transcript, Vol. 34, p 3695, ll 6-9.

1 testimony, Staff prefers the position it took in the last case because adjusting KCPL's rate  
2 base allows KCPL customers to be compensated for all the increased costs associated with the  
3 transformer failure and the adjustment would resolve the issue in one rate case. If the  
4 Commission agrees with Staff that KCPL customers should not continue to be responsible for  
5 increased costs associated with the transformer failure, the best approach would be to reduce  
6 KCPL's rate base for the settlement amount received from Siemens.

7 Q. Please summarize Staff's position with the Hawthorn 5 transformer.

8 A. KCPL incurred costs which were ultimately paid by KCPL customers as a  
9 result of the transformer failure at the Hawthorn 5 generating unit. KCPL customers paid for  
10 all the costs at the time the transformer failed in 2005 and continue to pay for capital costs and  
11 fuel and purchase power costs today. In the last rate case KCPL had the Commission believe  
12 the outages associated with the failure were removed and therefore KCPL customers never  
13 paid the purchase power and fuel costs and should not receive the benefits of the settlement  
14 proceeds received from Siemens. In this case, KCPL claims it is inappropriate to remove the  
15 outage. The fact is the outages for the transformer were never removed by Staff or by KCPL  
16 in the previous KCPL rate cases. Therefore, KCPL customers did pay for all the costs,  
17 capital, O&M maintenance, and fuel and purchase power. By virtue of how fuel and purchase  
18 power is calculated, KCPL customers are still paying these costs and the plant related cost as  
19 a result of the failed transformer. Similar to the SCR, Staff is attempting to make the  
20 customer whole for all the costs KCPL customers have paid and will continue to pay as a  
21 result of the transformer failure. KCPL used the argument of removing the outage in the last  
22 rate case to support their false claim that customers have never paid for the costs including  
23 fuel and purchase power and now contradict their position in this case stating it is improper to



1 remove unusual outages. KCPL customers are entitled to a reduction in fuel and purchase  
2 power expense since in KCPL's own witness words, "we removed those as an abnormal  
3 event. And that was appropriate. Because if we included those, it would be – we would  
4 be asking customers to pay that for as long as rate – those rates were effective, and that  
5 wouldn't be appropriate."<sup>30</sup>

6 MISCELLANEOUS

7 Q. What is the purpose of this section of your surrebuttal testimony?

8 A. I am responding to clarifications related to the credit/debit card program and  
9 prepayments addressed in KCPL witness John P. Weisensee rebuttal testimony.

10 Q. What is the issue with credit/debit card program?

11 A. Mr. Weisensee states on page 16, line 19-20, "KCPL would like to point out  
12 that Staff did not make the annualization adjustment in its direct case..."

13 Q. Does Staff agree with this statement?

14 A. No. During the course of an audit, Staff will review KCPL's expenses during  
15 the test year and make adjustment to increase the expense level, decrease the expense level, or  
16 in some cases, include the test year expense level to represent ongoing costs." Credit/debit  
17 card expense is an example of Staff using the test year level to represent an annualized level.  
18 Although Staff intends to update these costs through the True-Up period, August 31, 2012, the  
19 level of credit/debit card expense in its direct case reflects an annualized level.

20 Q. What is the issue with Prepayments?

21 A. Staff included an incorrect statement in its KCPL Cost of Service report on  
22 page 70, lines 26-27, filed on August 2, 2012. Staff included a statement suggesting that

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<sup>30</sup> Case No ER-2012-0174, Transcripts, Volume 34, page 3706, lines 8-12.

Surrebuttal Testimony of  
Karen Lyons

1 KCPL includes gross receipts taxes in prepayments. Staff agrees with Mr. Weisensee  
2 that KCPL did not include gross receipts taxes in its prepayments.

3 Q. Does this conclude your surrebuttal testimony?

4 A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of Kansas City Power & Light )  
Company's Request for Authority to ) Case No. ER-2012-0174  
Implement A General Rate Increase for )  
Electric Service )

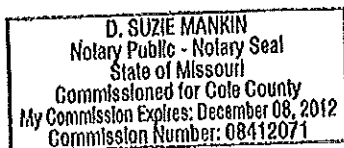
**AFFIDAVIT OF KAREN LYONS**

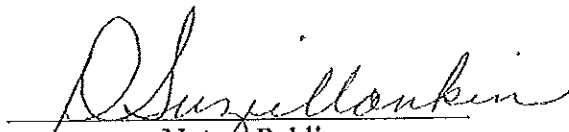
STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

Karen Lyons, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Surrebuttal Testimony in question and answer form, consisting of 48 pages to be presented in the above case; that the answers in the foregoing Surrebuttal Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

  
\_\_\_\_\_  
Karen Lyons

Subscribed and sworn to before me this 7<sup>th</sup> day of October, 2012.



  
\_\_\_\_\_  
Notary Public

**SCHEDULE KL-SUR-1A,  
SCHEDULE KL-SUR-1B  
AND  
SCHEDULE KL-SUR-1C  
HAVE BEEN DEEMED  
HIGHLY CONFIDENTIAL  
IN THEIR ENTIRETY**



Thomas A. Schweich  
Missouri State Auditor

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# Review of 2011 Property Tax Rates



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December 2011  
Report No. 2011-118

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<http://auditor.mo.gov>

APPENDIX I

2011 PROPERTY TAX RATES

SUMMARY OF CHANGES IN ASSESSED VALUATION FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates			
			With Increases In Assessed Valuation	With Decreases In Assessed Valuation	With No Change In Assessed Valuation	Other (1)
Ambulance Districts	103	110	83	25	0	2
Hospitals	13	13	11	2	0	0
Nursing Home Districts	29	31	25	4	0	2
Public Water Supply District	1	1	1	0	0	0
Soil and Water Conservation Subdistricts	28	28	18	7	3	0
Drainage and Levee Districts	2	2	0	2	0	0
Special Road Districts	216	283	181	72	0	30
Municipalities	761	1,315	818	404	3	90
Tax Supported Public Libraries	79	86	60	21	0	5
Townships	312	826	646	94	0	86
Fire Protection Districts	346	428	274	120	0	34
Sewer Districts	9	10	1	8	0	1
Miscellaneous	27	31	9	19	1	2
Regional Recreational District	1	1	0	1	0	0
Community Improvement Districts	5	5	1	3	0	1
Health Centers	89	89	69	20	0	0
Special Road District Subdistrict	1	1	0	0	0	1
Junior Colleges	12	16	8	5	0	3
School Districts	499	845	364	167	0	314
Special School Districts	2	3	1	1	0	1
Counties	114	415	302	101	0	12
<b>Totals</b>	<b>2,649</b>	<b>4,539</b>	<b>2,872</b>	<b>1,076</b>	<b>7</b>	<b>584</b>

(1) This column includes debt service levies, newly voted levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations.

APPENDIX II  
 2011 PROPERTY TAX RATES  
 SUMMARY OF CHANGES IN ASSESSED VALUATION FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass												Other (1)
			With Increases In Assessed Valuation				With Decreases In Assessed Valuation				With No Change In Assessed Valuation				
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	
Municipalities	82	130	12	1	33	43	97	15	76	59	0	93	0	7	21
Tax Supported Public Libraries	4	5	1	0	0	0	3	2	4	4	0	2	0	0	1
Fire Protection Districts	22	95	6	8	8	17	76	46	74	65	0	28	0	0	13
Sewer Districts	18	18	1	3	7	3	17	4	11	15	0	11	0	0	0
Street Light Maintenance Districts	5	5	1	0	0	2	4	0	5	2	0	5	0	1	0
Miscellaneous	10	10	2	0	2	0	6	1	8	1	2	9	0	9	0
Community Improvement Districts	4	5	0	0	1	0	2	0	0	0	1	3	2	3	2
School Districts	21	42	2	3	4	5	20	6	18	17	0	13	0	0	20
County	1	5	0	0	0	0	4	4	4	4	0	0	0	0	1
<b>Totals</b>	<b>167</b>	<b>315</b>	<b>25</b>	<b>15</b>	<b>55</b>	<b>70</b>	<b>229</b>	<b>78</b>	<b>200</b>	<b>167</b>	<b>3</b>	<b>164</b>	<b>2</b>	<b>20</b>	<b>58</b>

(1) This column includes debt service levies, newly voted levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations.

Res. Residential real estate  
 Ag. Agricultural real estate  
 Com. Commercial real estate  
 PP. Personal property

APPENDIX III  
 2011 PROPERTY TAX RATES  
 SUMMARY OF CHANGES IN TAX RATE CEILINGS FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates					Debt Service Levies
			Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised Due to An Election (1)	Other (2)	
Ambulance Districts	103	110	40	33	35	0	0	2
Hospitals	13	13	10	0	3	0	0	0
Nursing Home Districts	29	31	12	5	12	0	0	2
Public Water Supply District	1	1	0	0	1	0	0	0
Soil and Water Conservation Subdistricts	28	28	11	9	8	0	0	0
Drainage and Levee Districts	2	2	0	2	0	0	0	0
Special Road Districts	216	283	108	73	71	1	29	1
Municipalities	761	1,315	410	491	322	2	7	83
Tax Supported Public Libraries	79	86	31	32	18	0	0	5
Townships	312	826	325	112	303	0	74	12
Fire Protection Districts	346	428	165	130	96	3	3	31
Sewer Districts	9	10	1	7	1	0	0	1
Miscellaneous	27	31	10	15	6	0	0	0
Regional Recreational District	1	1	0	1	0	0	0	0
Community Improvement Districts	5	5	2	2	0	0	1	0
Health Centers	89	89	39	23	26	1	0	0
Special Road District Subdistrict	1	1	0	0	0	0	1	0
Junior Colleges	12	16	5	7	1	0	0	3
School Districts	499	845	74	157	207	93	3	311
Special School Districts	2	3	0	2	0	0	0	1
Counties	114	415	138	133	132	0	8	4
<b>Totals</b>	<b>2,649</b>	<b>4,539</b>	<b>1,381</b>	<b>1,234</b>	<b>1,242</b>	<b>100</b>	<b>126</b>	<b>456</b>

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board's election to implement Missouri Constitutional Amendment No. 2 approved by voters on November 3, 1998, which allows school districts to levy a minimum of \$2.7500 by school board action alone.

(2) This column includes new voter approved tax rates, newly formed districts, or a levy voted to replace an expired levy.



APPENDIX IV

2011 PROPERTY TAX RATES

SUMMARY OF CHANGES IN TAX RATE CEILINGS FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

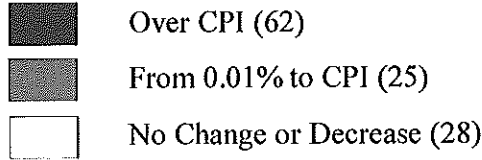
Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates	Ceilings Same as Prior Year				Ceilings Revised Upward				Ceilings Revised Downward				Revised Due to An Election (1)				Other (2)	Debt Service Levies
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.		
Municipalities	82	130	25	98	28	103	75	6	60	1	9	5	21	5	0	0	0	0	1	20
Tax Supported Public Libraries	4	5	0	3	0	4	3	1	4	0	1	0	0	0	0	0	0	0	0	1
Fire Protection Districts	22	95	31	60	43	79	48	13	36	0	1	7	1	1	2	2	2	2	0	13
Sewer Districts	18	18	3	14	6	17	14	4	9	0	1	0	3	1	0	0	0	0	0	0
Street Light Maintenance Districts	5	5	1	5	1	5	4	0	3	0	0	0	1	0	0	0	0	0	0	0
Miscellaneous	10	10	4	9	2	10	5	1	8	0	1	0	0	0	0	0	0	0	0	0
Community Improvement Districts	4	5	2	3	2	3	1	0	0	0	0	0	1	0	0	0	0	0	0	2
School Districts	21	42	3	11	4	16	14	8	15	1	3	1	1	3	2	2	2	2	0	20
County	1	5	0	0	0	0	4	4	4	0	0	0	0	4	0	0	0	0	0	1
<b>Totals</b>	<b>167</b>	<b>315</b>	<b>69</b>	<b>203</b>	<b>86</b>	<b>237</b>	<b>168</b>	<b>37</b>	<b>139</b>	<b>2</b>	<b>16</b>	<b>13</b>	<b>28</b>	<b>14</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>57</b>

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board's election to implement Missouri Constitutional Amendment No. 2 approved by voters on November 3, 1998, which allows school districts to levy a minimum of \$2.7500 by school board action alone.

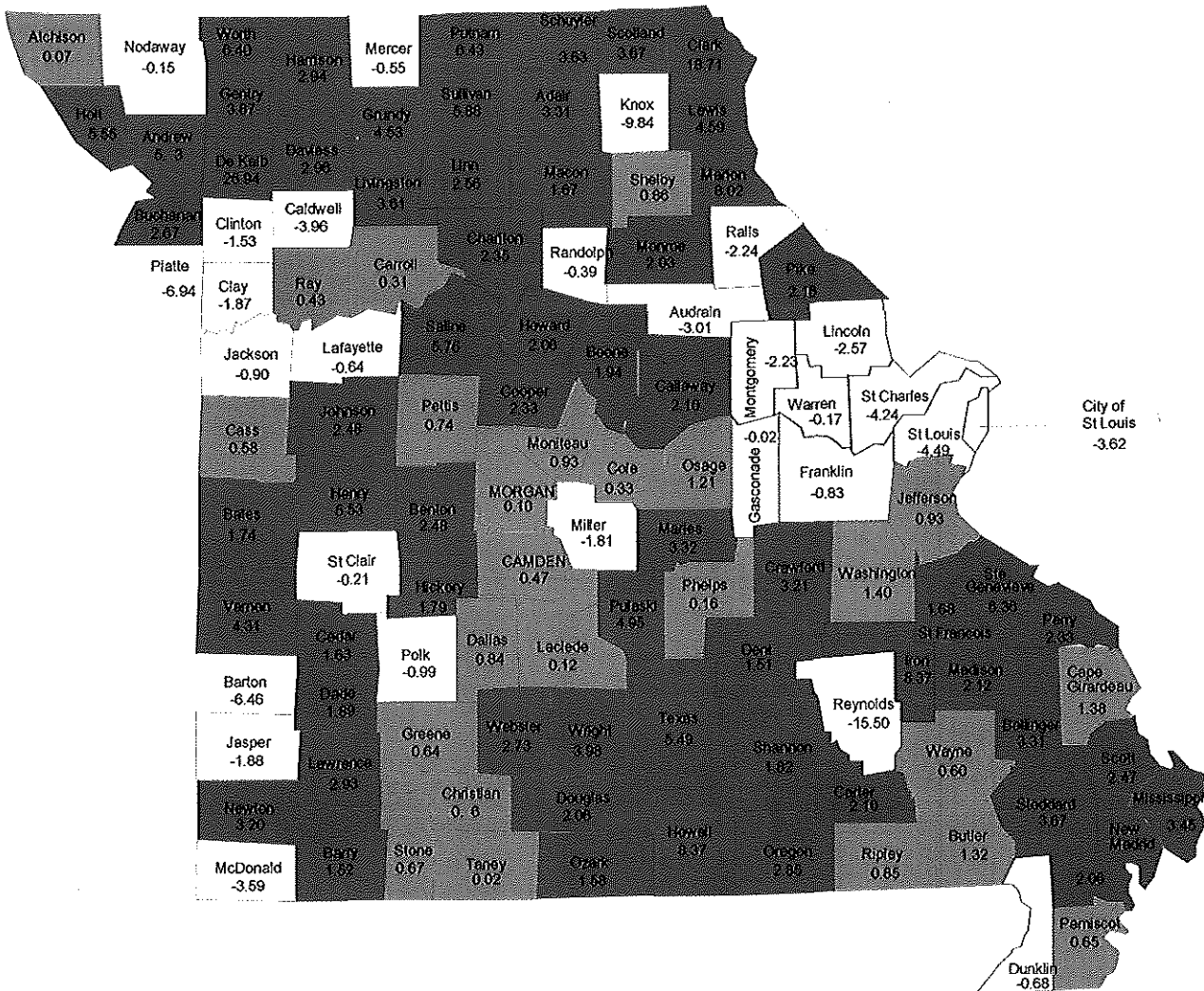
(2) This column includes a new voter approved tax rate.

Res. Residential real estate  
 Ag. Agricultural real estate  
 Com. Commercial real estate  
 PP. Personal property

APPENDIX V  
 2011 PROPERTY TAX RATES  
 2010 – 2011 PERCENTAGE CHANGE IN TOTAL ASSESSED VALUATIONS BY COUNTY  
 OVERALL COUNTY VALUATION CHANGES PRIOR TO ADJUSTMENTS



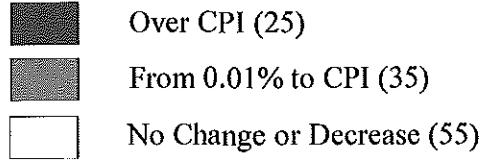
The 2011 consumer price index (CPI) of 1.50% was certified by the State Tax Commission.



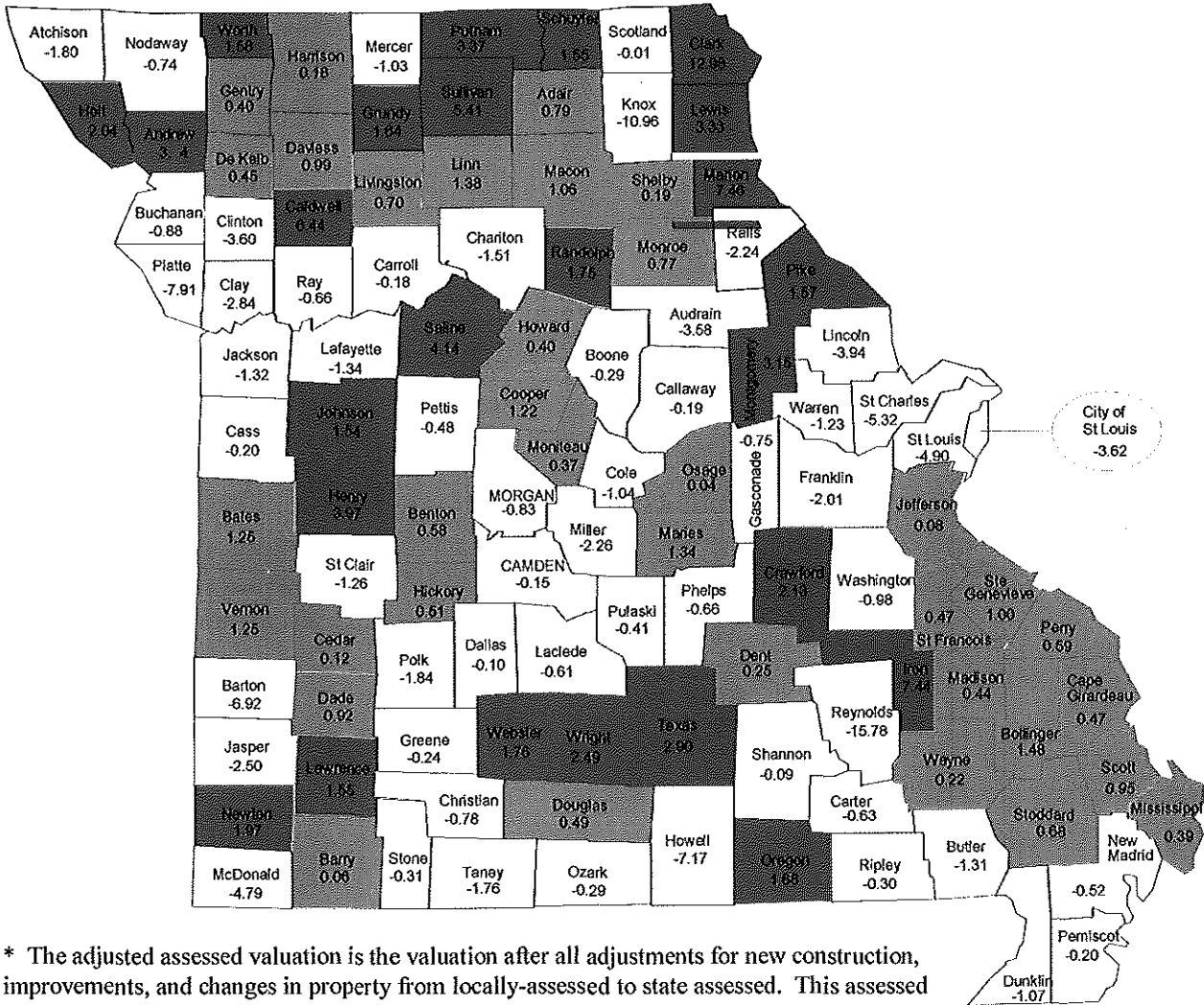
High County: DeKalb 26.94

Low County: Reynolds -15.50

APPENDIX VI  
 2011 PROPERTY TAX RATES  
 2010 – 2011 PERCENTAGE CHANGE IN ADJUSTED ASSESSED VALUATIONS BY COUNTY\*



The 2011 consumer price index (CPI) of 1.50% was certified by the State Tax Commission.



\* The adjusted assessed valuation is the valuation after all adjustments for new construction, improvements, and changes in property from locally-assessed to state assessed. This assessed valuation is compared to the total prior assessed valuation in the calculation for compliance with the Hancock Amendment.

High County: Clark 12.98

Low County: Reynolds -15.78

APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
<b>Bates</b>									
Cornland Sp Rd Dist Bates Co	Road & Bridge	749,465	0.3456	0.3456	718,993	0.3500	0.3500	2,516	
	Special Road and Bridge	749,465	0.1741	0.1741	718,993	0.1764	0.1764	1,268	2011
South Hudson Sp Rd Dist Bates Co	Road & Bridge	968,480	0.3251	0.3251	1,044,290	0.3141	0.3141	3,280	
	Special Road and Bridge	968,480	0.2042	0.2042	**	**	**		2010
	Special Road and Bridge	**	**	**	1,044,290	0.3000	0.3000	3,133	A 2014
City of Adrian	General Revenue	12,189,688	0.5738	0.5738	12,271,736	0.5738	0.5738	70,415	
	Parks & Recreation	12,189,688	0.0500	0.0500	12,271,736	0.0500	0.0500	6,136	
City of Amoret	General Revenue	766,432	0.4591	0.4591	717,620	0.4911	0.4911	3,524	
City of Amsterdam	General Revenue	1,367,144	1.0000	1.0000	1,408,163	0.9854	0.9854	13,876	
City of Butler	General Revenue	40,360,773	0.6235	0.5955	40,345,269	0.5968	0.5955	240,256	
	Parks & Recreation	40,360,773	0.0350	0.0350	40,345,269	0.0350	0.0350	14,121	
	Lake	40,360,773	0.0150	0.0150	40,345,269	0.0150	0.0150	6,052	
City of Hume	General Revenue	1,623,360	1.0000	1.0000	1,655,623	1.0000	1.0000	16,556	
	Lights	1,623,360	0.3511	0.3511	1,655,623	0.3541	0.3541	5,863	
	Water	1,623,360	0.4447	0.4447	1,655,623	0.4484	0.4484	7,424	
	Debt Service	**	**	**	1,655,623	0.0000	0.0000	0	
Village of Merwin	General Revenue	249,229	0.5273	0.5273	233,041	0.5500	0.5500	1,282	
Village of Passaic	General Revenue	172,299	0.9999	0.9999	172,863	1.0000	1.0000	1,729	
City of Rich Hill	General Revenue	6,457,021	0.6513	0.6513	6,510,303	0.6567	0.6567	42,753	
	Parks & Recreation	6,457,021	0.2626	0.2626	6,510,303	0.2648	0.2648	17,239	
	Library	6,457,021	0.2400	0.2400	6,510,303	0.2400	0.2400	15,625	
	Health	6,457,021	0.1366	0.1366	6,510,303	0.1377	0.1377	8,965	
City of Rockville	General Revenue	1,028,052	0.8798	0.8798	1,028,689	0.9000	0.9000	9,258	
	Streets	1,028,052	0.4000	0.4000	1,028,689	0.4000	0.4000	4,115	
	General Revenue	501,884	0.6337	0.6337	515,601	0.6337	0.6337	3,267	
Charlotte Township of Bates County	General Revenue	5,002,573	0.0995	0.0995	5,251,902	0.0995	0.0995	5,226	
	Road & Bridge	5,002,573	0.2830	0.2830	5,251,902	0.2830	0.2830	14,863	
	Special Road and Bridge	5,002,573	0.2182	0.2182	5,251,902	0.2182	0.2182	11,460	2012
	General Revenue	3,773,319	0.0949	0.0949	3,833,623	0.0949	0.0949	3,638	
Deepwater Township of Bates County	Road & Bridge	3,773,319	0.2315	0.2315	3,833,623	0.2315	0.2315	8,875	
	Special Road and Bridge	3,773,319	0.3500	0.3500	**	**	**		2010
	Special Road and Bridge	**	**	**	3,833,623	0.3508	0.3508	13,448	A 2014
	General Revenue	20,589,885	0.0714	0.0714	20,799,129	0.0714	0.0714	14,851	
Deer Creek Township of Bates Co	Road & Bridge	20,589,885	0.2349	0.2349	20,799,129	0.2349	0.2349	48,857	
	General Revenue	6,165,388	0.0817	0.0817	6,227,122	0.0829	0.0829	5,162	
East Boone Township of Bates Co	Road & Bridge	6,165,388	0.2248	0.2248	6,227,122	0.2281	0.2281	14,204	
	Special Road and Bridge	6,165,388	0.3393	0.3393	**	**	**		2010
	Special Road and Bridge	**	**	**	6,227,122	0.3494	0.3494	21,758	A 2014
	General Revenue	4,003,711	0.0847	0.0847	3,934,326	0.0863	0.0863	3,395	
Elkhart Township of Bates County	Road & Bridge	4,003,711	0.2330	0.2330	3,934,326	0.2373	0.2373	9,336	
	Special Road and Bridge	4,003,711	0.2500	0.2500	3,934,326	0.2500	0.2500	9,836	2012
	General Revenue	3,413,258	0.1000	0.1000	3,454,923	0.1000	0.1000	3,455	
Grand River Township of Bates Co	Road & Bridge	3,413,258	0.2702	0.2702	3,454,923	0.2702	0.2702	9,335	
	Special Road and Bridge	3,413,258	0.2485	0.2485	3,454,923	0.2485	0.2485	8,585	2012

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APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed		Levied	Assessed Value	Ceiling	Levied	Revenue	
		Value	Ceiling						
Homer Township of Bates County	General Revenue	4,802,643	0.0984	0.0984	4,964,760	0.0968	0.0968	4,806	
	Road & Bridge	4,802,643	0.3316	0.3316	4,964,760	0.3263	0.3263	16,200	
	Special Road and Bridge	4,802,643	0.1967	0.1967	4,964,760	0.1936	0.1936	9,612	2011
Howard Township of Bates County	General Revenue	5,209,049	0.1000	0.1000	5,353,024	0.1000	0.1000	5,353	
	Road & Bridge	5,209,049	0.3366	0.3366	5,353,024	0.3366	0.3366	18,018	
	Special Road and Bridge	5,209,049	0.3473	0.3473	5,353,024	0.3473	0.3473	18,591	2011
Hudson Township of Bates County	General Revenue	4,203,776	0.1000	0.1000	4,359,587	0.1000	0.1000	4,360	
	Road & Bridge	4,203,776	0.3030	0.3030	4,359,587	0.3030	0.3030	13,210	
	Special Road and Bridge	4,203,776	0.3500	0.3500	4,359,587	0.3500	0.3500	15,259	2012
Lone Oak Township of Bates County	General Revenue	4,666,006	0.0879	0.0879	4,789,408	0.0885	0.0885	4,239	
	Road & Bridge	4,666,006	0.2529	0.2529	4,789,408	0.2546	0.2546	12,194	
	Special Road and Bridge	4,666,006	0.3000	0.3000	4,789,408	0.3000	0.3000	14,368	2013
Mingo Township of Bates County	General Revenue	3,196,754	0.1000	0.1000	3,714,407	0.0878	0.0878	3,261	
	Road & Bridge	3,196,754	0.2775	0.2775	3,714,407	0.2435	0.2435	9,045	
	Special Road and Bridge	3,196,754	0.2150	0.2150	3,714,407	0.1887	0.1887	7,009	2012
Mound Township of Bates County	General Revenue	10,313,453	0.0860	0.0860	10,279,324	0.0864	0.0864	8,881	
	Road & Bridge	10,313,453	0.2365	0.2365	10,279,324	0.2375	0.2375	24,413	
	Special Road and Bridge	10,313,453	0.1900	0.1900	**	**	**		2010
	Special Road and Bridge	**	**	**	10,279,324	0.1937	0.1937	19,911	A 2014
Mount Pleasant Township of Bates Co	General Revenue	52,447,290	0.0974	0.0974	52,579,955	0.0975	0.0975	51,265	
	Road & Bridge	52,447,290	0.2164	0.2164	52,579,955	0.2165	0.2165	113,836	
New Home Township of Bates County	General Revenue	3,539,064	0.1000	0.1000	3,503,878	0.1000	0.1000	3,504	
	Road & Bridge	3,539,064	0.2750	0.2750	3,503,878	0.2777	0.2777	9,730	
	Special Road and Bridge	3,539,064	0.2500	0.2500	3,503,878	0.2500	0.2500	8,760	2013
Osage Township of Bates County	General Revenue	11,029,763	0.1000	0.1000	11,234,044	0.1000	0.1000	11,234	
	Road & Bridge	11,029,763	0.2664	0.2664	11,234,044	0.2664	0.2664	29,927	
Pleasant Gap Township of Bates Co	General Revenue	4,086,836	0.1000	0.1000	4,192,588	0.1000	0.1000	4,193	
	Road & Bridge	4,086,836	0.2884	0.2884	4,192,588	0.2884	0.2884	12,091	
	Special Road and Bridge	4,086,836	0.3500	0.3500	**	**	**		2010
	Special Road and Bridge	**	**	**	4,192,588	0.3522	0.3522	14,766	A 2014
Rockville Township of Bates County	General Revenue	3,304,280	0.1000	0.1000	3,442,566	0.0994	0.0994	3,422	
	Road & Bridge	3,304,280	0.2759	0.2759	3,442,566	0.2744	0.2744	9,446	
Spruce Township of Bates County	General Revenue	3,899,685	0.0782	0.0782	4,033,006	0.0777	0.0777	3,134	
	Road & Bridge	3,899,685	0.2345	0.2345	4,033,006	0.2329	0.2329	9,393	
Summit Township of Bates County	General Revenue	3,903,980	0.0732	0.0732	3,955,129	0.0732	0.0732	2,895	
	Road & Bridge	3,903,980	0.2512	0.2512	3,955,129	0.2512	0.2512	9,935	
	Special Road and Bridge	3,903,980	0.3500	0.3500	**	**	**		2010
	Special Road and Bridge	**	**	**	3,955,129	0.3528	0.0000	0	A 2014
Walnut Township of Bates County	General Revenue	4,956,566	0.0986	0.0986	5,127,918	0.0974	0.0974	4,995	
	Road & Bridge	4,956,566	0.3095	0.3095	5,127,918	0.3057	0.3057	15,676	
	Special Road and Bridge	4,956,566	0.1861	0.1861	5,127,918	0.1838	0.1838	9,425	2011
West Boone Township of Bates Co	General Revenue	7,478,473	0.0804	0.0804	7,791,610	0.0796	0.0796	6,202	
	Road & Bridge	7,478,473	0.2527	0.2527	7,791,610	0.2502	0.2502	19,495	
West Point Township of Bates Co	General Revenue	6,972,000	0.0955	0.0955	7,244,544	0.0933	0.0933	6,759	
	Road & Bridge	6,972,000	0.2960	0.2960	7,244,544	0.2893	0.2893	20,958	
West Point Township of Bates Co	Special Road and Bridge	6,972,000	0.2102	0.2102	7,244,544	0.2055	0.2055	14,888	2011

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Prairie Township of Bates County	General Revenue	1,698,405	0.1000	0.1000	1,773,880	0.1000	0.1000	1,774	
Prairie Township of Bates County	Road & Bridge	1,698,405	0.2855	0.2855	1,773,880	0.2855	0.2855	5,064	
	Special Road and Bridge	1,698,405	0.2300	0.2300	1,773,880	0.2300	0.2300	4,080	2011
Shawnee Township of Bates County	General Revenue	3,638,101	0.1000	0.1000	3,632,560	0.1000	0.1000	3,633	
	Road & Bridge	3,638,101	0.2893	0.2893	3,632,560	0.2939	0.2939	10,676	
	Special Road and Bridge	3,638,101	0.3500	0.3500	••	••	••		2010
	Special Road and Bridge	••	••	••	3,632,560	0.3609	0.3609	13,110	A 2014
Bates County Health Center	General Revenue	182,294,258	0.0834	0.0834	185,473,213	0.0834	0.0834	154,685	
Miami R-I School District	Operating Funds-Schools	13,294,385	3.9000	3.9000	E 13,209,681	3.9000	3.9000	515,178	E
Ballard R-II School District	Operating Funds-Schools	9,043,850	4.4833	4.4425	E 9,254,351	4.3958	4.3958	406,803	E
	Debt Service	9,043,850	0.8121	0.7500	9,254,351	0.8067	0.7500	69,408	
Adrian R-III School District	Operating Funds-Schools	36,671,577	3.4708	3.4708	E 36,793,897	3.4426	3.4426	1,266,667	E
	Debt Service	36,671,577	1.1533	0.9192	36,793,897	1.1046	0.9474	348,585	
Rich Hill R-IV School District	Operating Funds-Schools	20,628,856	3.4475	3.3500	E 21,184,588	3.2842	3.2842	695,744	E
	Debt Service	20,628,856	1.1396	1.0000	21,184,588	1.0839	1.0000	211,846	
Hume R-VIII School District	Operating Funds-Schools	7,377,115	4.7332	4.6500	E 7,284,730	4.6394	4.6394	337,968	E
Hudson R-IX School District	Operating Funds-Schools	6,351,485	3.9545	3.7800	E 6,470,072	3.7570	3.7570	243,081	E
Butler R-V School District	Operating Funds-Schools	68,039,718	3.8394	3.8394	BE 68,627,322	3.8394	3.8394	2,634,877	E
	Operating Funds - Temp	68,039,718	0.2100	0.2100	A 68,627,322	0.2100	0.2100	144,117	2025
	Debt Service	68,039,718	1.1202	0.6900	68,627,322	1.0864	0.7800	535,293	
Bates County	General Revenue	182,294,258	0.2711	0.2711	185,473,213	0.2711	0.2711	502,818	
	Developmentally Disabled	182,294,258	0.0700	0.0700	185,473,213	0.0700	0.0700	129,831	
<b><u>Buchanan</u></b>									
Village of Agency	General Revenue	7,228,497	0.5492	0.5492	6,782,309	0.5492	0.5492	37,248	
Village of DeKalb	General Revenue	1,428,315	0.7957	0.7957	1,396,340	0.8365	0.8365	11,680	
City of Easton	General Revenue	1,195,992	0.4607	0.4607	1,261,681	0.4607	0.4607	5,813	
Village of Lewis & Clark	General Revenue	1,058,100	0.3180	0.3180	1,126,418	0.3116	0.3116	3,510	
	General Revenue-Temp	1,058,100	0.3000	0.3000	1,126,418	0.2940	0.2940	3,312	2011
Village of Rushville	General Revenue	1,293,296	0.4894	0.4894	1,345,231	0.4946	0.4946	6,654	
City of St. Joseph	General Revenue	942,786,239	0.6700	0.6700	978,430,363	0.6700	0.6700	6,555,483	
	Parks & Recreation	942,786,239	0.1957	0.1957	978,430,363	0.1957	0.1957	1,914,788	
	Library	640,579,137	0.4044	0.4044	662,032,677	0.4026	0.4026	2,665,344	
	Museum	942,786,239	0.0490	0.0490	978,430,363	0.0490	0.0490	479,431	
	Special Business District	6,725,370	0.7848	0.7848	••	••	••		2010
	Health	942,786,239	0.2104	0.2104	978,430,363	0.2104	0.2104	2,058,617	
Rolling Hills Consolidated Library	General Revenue	707,415,945	0.3090	0.3090	725,407,551	0.3090	0.3090	2,241,509	
Colony Hills Fire Protection Dist	General Revenue	8,471,679	1.1286	1.1286	8,613,315	1.1286	1.1286	97,210	
Lake Contrary Fire Protection Dist	General Revenue	4,722,788	0.8400	0.8400	4,757,316	0.8400	0.8400	39,961	
	Fire	4,722,788	0.2521	0.2521	4,757,316	0.2521	0.2521	11,993	
Maxwell Heights Fire Prot Dist	General Revenue	19,595,133	1.1700	1.1700	19,869,238	1.1700	1.1700	232,470	
S Central Buchanan Fire Prot Dist	General Revenue	73,469,364	0.2770	0.2770	72,426,060	0.2851	0.2851	206,487	
San Antonio Fire Protection Dist	General Revenue	13,837,990	0.3000	0.3000	14,282,040	0.2992	0.2992	42,732	
DeKalb Fire Protection District	General Revenue	24,281,379	0.2936	0.2936	23,067,579	0.3000	0.3000	69,203	
Easton Fire Protection District	General Revenue	10,014,477	0.2603	0.2603	10,248,601	0.2603	0.2603	26,677	
Southwest Buchanan Co FPD	General Revenue	16,005,559	0.4392	0.4392	16,177,572	0.4392	0.4392	71,052	
East Buchanan Co. C-I School Dist	Operating Funds-Schools	56,251,013	5.3000	5.3000	E 50,818,030	5.3000	5.3000	2,693,356	E

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue		
Mid-Buchanan Co R-V School Dist	Operating Funds-Schools	53,961,345	3.9845	3.9845	54,833,060	3.9845	3.9845	2,184,823	E	
Mid-Buchanan Co R-V School Dist	Debt Service	53,961,345	0.7221	0.6969	54,833,060	0.6969	0.6969	382,132		
Buchanan County R-IV School Dist	Operating Funds-Schools	18,958,097	4.2556	4.2556	19,433,670	4.1903	4.1903	814,329	E	
	Debt Service	18,958,097	0.9184	0.7844	19,433,670	0.8486	0.8486	164,914		
St. Joseph School District	Operating Funds-Schools	995,246,690	3.5781	3.1252	1,020,650,309	3.5774	3.1325	31,971,871		
	Operating Funds - Temp	995,246,690	0.6300	0.6300	1,020,650,309	0.6300	0.6300	6,430,097	2014	
	Debt Service	995,246,690	0.2755	0.2450	1,020,650,309	0.3145	0.3145	3,209,945		
Buchanan County	General Revenue	1,147,169,547	0.3413	0.0845	1,177,742,691	0.3443	0.0985	1,160,077		
	Road & Bridge	1,147,169,547	0.2782	0.2782	1,177,742,691	0.2807	0.2795	3,291,791		
	Senate Bill 40	1,147,169,547	0.0975	0.0975	1,177,742,691	0.0984	0.0980	1,154,188		
<b>Carroll</b>										
Carroll County Ambulance District	General Revenue	180,139,396	0.2752	0.2752	180,692,924	0.2757	0.2757	498,170		
Big Creek Watershed Sub Dist	General Revenue	16,454,488	0.3024	0.2000	16,507,244	0.2010	0.2000	33,014		
City of Bogard	General Revenue	956,581	0.9550	0.9550	974,277	0.9578	0.9578	9,332		
City of Bosworth	General Revenue	1,503,019	0.9343	0.9343	1,520,393	0.9343	0.9343	14,205		
Town of Carrollton	General Revenue	30,614,813	0.7208	0.7208	30,639,033	0.7242	0.7242	221,888		
	Parks & Recreation	30,614,813	0.2729	0.2729	30,639,033	0.2742	0.2742	84,012		
	Library	30,614,813	0.2840	0.2840	30,639,033	0.2853	0.2853	87,413		
City of De Witt	General Revenue	507,483	0.9227	0.9227	499,806	0.9412	0.9412	4,704		
City of Hale	General Revenue	2,414,249	0.3601	0.3601	2,435,220	0.3610	0.3610	8,791		
City of Hale	Lights	2,414,249	0.2836	0.2836	2,435,220	0.2843	0.2843	6,923		
	Streets	2,414,249	0.1636	0.1636	2,435,220	0.1640	0.1640	3,994		
City of Norborne	General Revenue	5,920,455	0.7499	0.7499	5,922,329	0.7514	0.7514	44,500		
	Parks & Recreation	5,920,455	0.1822	0.1822	5,922,329	0.1826	0.1826	10,814		
	Library	5,920,455	0.1392	0.1392	5,922,329	0.1395	0.1395	8,262		
Village of Tina	General Revenue	893,137	0.9798	0.9798	878,598	1.0000	1.0000	8,786		
Carrollton Township of Carroll Co	General Revenue	42,669,658	0.0967	0.0967	44,797,686	0.0942	0.0942	42,199		
	Road & Bridge	42,669,658	0.4083	0.4083	44,797,686	0.3977	0.3977	178,160		
Cherry Valley Twsp of Carroll Co	General Revenue	1,188,378	0.1000	0.1000	1,226,930	0.1000	0.1000	1,227		
	Road & Bridge	1,188,378	0.5000	0.5000	1,226,930	0.5000	0.5000	6,135		
	Special Road and Bridge	1,188,378	0.0035	0.0000	**	**	**		2010	
	Special Road & Bridge	1,188,378	0.3489	0.3489	1,226,930	0.3489	0.3489	4,281	2012	
De Witt Township of Carroll Co	General Revenue	8,068,420	0.0998	0.0998	9,574,196	0.0863	0.0863	8,263		
	Road & Bridge	8,068,420	0.4537	0.4537	9,574,196	0.3922	0.3922	37,550		
	Special Road and Bridge	8,068,420	0.3492	0.3492	9,574,196	0.3019	0.3019	28,904	2013	
Egypt Township of Carroll Co	General Revenue	11,982,555	0.0920	0.0920	12,180,178	0.0920	0.0920	11,206		
	Road & Bridge	11,982,555	0.3375	0.3375	12,180,178	0.3375	0.3375	41,108		
Eugene Township of Carroll Co	General Revenue	7,863,991	0.0998	0.0998	7,865,716	0.0999	0.0999	7,858		
	Road & Bridge	7,863,991	0.4991	0.4991	7,865,716	0.4994	0.4994	39,281		
	Special Road and Bridge	7,863,991	0.0035	0.0000	**	**	**		2010	
	Special Road & Bridge	7,863,991	0.3494	0.3494	7,865,716	0.3496	0.3496	27,499	2012	
Fairfield Township of Carroll Co	General Revenue	2,982,727	0.0827	0.0827	3,090,128	0.0827	0.0827	2,556		
	Road & Bridge	2,982,727	0.4037	0.4037	3,090,128	0.4037	0.4037	12,475		
	Special Road and Bridge	2,982,727	0.3459	0.3459	**	**	**		2010	
	Special Road and Bridge	**	**	**	3,090,128	0.3514	0.3514	10,859	A 2013	

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Hill Township of Carroll Co	General Revenue	9,369,117	0.0630	0.0630	8,886,958	0.0681	0.0681	6,052	
	Road & Bridge	9,369,117	0.3151	0.3151	8,886,958	0.3407	0.3407	30,278	
	Special Road and Bridge	9,369,117	0.0024	0.0000	**	**	**		2010
Hill Township of Carroll Co	Special Road & Bridge	9,369,117	0.3305	0.3305	8,886,958	0.3500	0.3500	31,104	2012
Hurricane Township of Carroll Co	General Revenue	8,250,507	0.0900	0.0900	8,345,458	0.0900	0.0900	7,511	
	Road & Bridge	8,250,507	0.4001	0.4001	8,345,458	0.4001	0.4001	33,390	
	Special Road and Bridge	8,250,507	0.0035	0.0000	**	**	**		2010
Leslie Township of Carroll Co	Special Road & Bridge	8,250,507	0.3462	0.3462	8,345,458	0.3462	0.3462	28,892	2012
	General Revenue	6,815,748	0.0791	0.0791	7,022,669	0.0781	0.0781	5,485	
	Road & Bridge	6,815,748	0.3782	0.3782	7,022,669	0.3736	0.3736	26,237	
Moss Creek Township of Carroll Co	Special Road and Bridge	6,815,748	0.3365	0.3365	7,022,669	0.3324	0.3324	23,343	2012
	General Revenue	6,861,303	0.0982	0.0982	7,261,037	0.0942	0.0942	6,840	
	Road & Bridge	6,861,303	0.4909	0.4909	7,261,037	0.4711	0.4711	34,207	
Prairie Township of Carroll Co	Special Road and Bridge	6,861,303	0.2946	0.2946 A	7,261,037	0.2827	0.2827	20,527	2013
	General Revenue	4,325,678	0.0835	0.0835	4,670,326	0.0793	0.0793	3,704	
	Road & Bridge	4,325,678	0.3967	0.3967	4,670,326	0.3766	0.3766	17,588	
Ridge Township of Carroll Co	Special Road and Bridge	4,325,678	0.0035	0.0000	**	**	**		2010
	Special Road & Bridge	4,325,678	0.3451	0.3451	4,670,326	0.3276	0.3276	15,300	2012
	General Revenue	12,801,236	0.0693	0.0693	11,713,270	0.0759	0.0759	8,890	
Rockford Township of Carroll Co	Road & Bridge	12,801,236	0.3291	0.3291	11,713,270	0.3607	0.3607	42,250	
	Special Road and Bridge	12,801,236	0.0025	0.0000	**	**	**		2010
	Special Road & Bridge	12,801,236	0.3453	0.3453	11,713,270	0.3500	0.3500	40,996	2012
Stokes Mound Township of Carroll Co	General Revenue	4,554,246	0.0719	0.0719	4,570,053	0.0726	0.0726	3,318	
	Road & Bridge	4,554,246	0.3033	0.3033	4,570,053	0.3062	0.3062	13,994	
	Special Road and Bridge	4,554,246	0.3386	0.3386	4,570,053	0.3419	0.3419	15,625	2012
Stokes Mound Township of Carroll Co	General Revenue	4,817,850	0.1000	0.1000	5,080,251	0.0975	0.0975	4,953	
Sugartree Township of Carroll Co	Road & Bridge	4,817,850	0.4996	0.4996	5,080,251	0.4872	0.4872	24,751	
	Special Road and Bridge	4,817,850	0.3500	0.3500	5,080,251	0.3413	0.3413	17,339	2012
	General Revenue	1,631,475	0.0977	0.0977	1,873,558	0.0864	0.0864	1,619	
Trotter Township of Carroll Co	Road & Bridge	1,631,475	0.4884	0.4884	1,873,558	0.4317	0.4317	8,088	
	Special Road and Bridge	1,631,475	0.0034	0.0000	**	**	**		2010
	Special Road & Bridge	1,631,475	0.3419	0.3419	1,873,558	0.3022	0.3022	5,662	2012
VanHorn Township of Carroll Co	General Revenue	4,392,334	0.0975	0.0975	4,808,762	0.0917	0.0917	4,410	
	Road & Bridge	4,392,334	0.4884	0.4884	4,808,762	0.4594	0.4594	22,091	
	Special Road and Bridge	4,392,334	0.3500	0.3500 A	4,808,762	0.3292	0.3292	15,830	2013
Wakenda Township of Carroll Co	General Revenue	18,249,245	0.0735	0.0735	13,326,970	0.1000	0.1000	13,327	
	Road & Bridge	18,249,245	0.3520	0.3520	13,326,970	0.4861	0.4861	64,782	
	Special Road and Bridge	18,249,245	0.3500	0.3500	13,326,970	0.3500	0.3500	46,644	2012
Washington Township of Carroll Co	General Revenue	7,324,945	0.0994	0.0994	8,135,576	0.0914	0.0914	7,436	
	Road & Bridge	7,324,945	0.4972	0.4972	8,135,576	0.4572	0.4572	37,196	
	Special Road and Bridge	7,324,945	0.3480	0.3480 A	8,135,576	0.3200	0.3200	26,034	2013
Washington Township of Carroll Co	General Revenue	10,030,975	0.0484	0.0484	8,405,516	0.0583	0.0583	4,900	
	Road & Bridge	10,030,975	0.2260	0.2260	8,405,516	0.2721	0.2721	22,871	
	Special Road and Bridge	10,030,975	0.3448	0.3448	8,405,516	0.3464	0.3464	29,117	2012



APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Combs Township of Carroll Co	General Revenue	5,949,676	0.0963	0.0963	7,848,182	0.0749	0.0749	5,878	2012
	Road & Bridge	5,949,676	0.4812	0.4812	7,848,182	0.3742	0.3742	29,368	
	Special Road and Bridge	5,949,676	0.3369	0.3369	7,848,182	0.2620	0.2620	20,562	
North Central Carroll Fire Prot Dis	General Revenue	35,652,725	0.2061	0.2061	30,340,071	0.2448	0.2448	74,272	
Carroll County Fire Protection Dist	General Revenue	58,076,821	0.2721	0.2721	63,849,473	0.2532	0.2532	161,667	
Norborne Fire Protection District	General Revenue	18,441,496	0.2983	0.2983	18,836,016	0.2971	0.2971	55,962	
Hale Fire Protection District	General Revenue	14,565,487	0.2939	0.2939	14,831,833	0.2939	0.2939	43,591	
Carroll County Health Department	General Revenue	180,139,396	0.0963	0.0963	180,692,924	0.0965	0.0965	174,369	
Hale R-I School District	Operating Funds-Schools	7,845,618	4.7698	4.7698 E	7,791,172	4.6171	4.6171	359,726	E
Tina-Avalon R-II School District	Operating Funds-Schools	16,623,708	3.6961	3.6961 E	9,281,950	3.7972	3.7972	352,454	E
Bosworth R-V School District	Operating Funds-Schools	11,758,148	4.0471	4.0471 E	7,396,616	4.0522	4.0522	299,726	E
Carrollton R- VII School District	Operating Funds-Schools	62,690,902	3.5809	3.5809 E	58,864,567	3.5310	3.5310	2,078,508	E
Norborne R-VIII School District	Operating Funds-Temp	62,690,902	1.3407	1.3407	58,864,567	1.3407	1.3407	789,197	2026
	Operating Funds-Schools	13,429,780	4.0725	4.0725 E	13,657,372	3.8000	3.8000	518,980	
Carroll County	Debt Service	13,429,780	0.7729	0.5300	13,657,372	0.8353	0.5300	72,384	
	General Revenue	180,139,396	0.3533	0.2497	180,692,924	0.3539	0.2616	472,693	
Cass	Johnson Grass	180,139,396	0.0102	0.0100	180,692,924	0.0100	0.0100	18,069	
	Senate Bill 40	180,139,396	0.0963	0.0963	180,692,924	0.0965	0.0965	174,369	
	General Revenue	1,316,356,571	0.1357	0.1351	1,319,788,821	0.1357	0.1357	1,790,953	
Cass Medical Center	General Revenue	1,316,356,571	0.1357	0.1351	1,319,788,821	0.1357	0.1357	1,790,953	
Mt Pleasant Spec Rd Dist Cass Co	Road & Bridge	248,815,335	0.2000	0.2000	246,011,209	0.2000	0.2000	492,022	
City of Archie	General Revenue	10,374,536	0.6270	0.6270	10,141,731	0.6481	0.6481	65,729	
City of Belton	General Revenue	226,570,590	0.5342	0.5342	222,720,145	0.5451	0.5451	1,214,048	
	Parks & Recreation	226,570,590	0.2376	0.2376	222,720,145	0.2425	0.2425	540,096	
	Debt Service	226,570,590	1.0504	0.8000	222,720,145	1.6543	1.0143	2,259,050	
City of Cleveland	General Revenue	8,287,282	0.4871	0.4871	8,400,027	0.4871	0.4871	40,917	
City of Creighton	General Revenue	2,142,069	0.8626	0.8626	1,998,688	0.9245	0.9006	18,000	
City of Drexel	General Revenue	8,863,447	0.6606	0.6606	8,964,891	0.6606	0.6606	59,222	
City of East Lynne	General Revenue	2,820,716	0.8278	0.8278	2,992,776	0.8320	0.8320	24,900	
	Debt Service	2,820,716	1.1488	1.1488	2,992,776	0.3972	0.3972	11,887	
City of Freeman	General Revenue	4,139,901	0.5651	0.5651	4,063,451	0.5760	0.5760	23,405	
City of Garden City	General Revenue	13,584,393	0.4144	0.4144	13,345,615	0.4251	0.4144	55,304	
City of Harrisonville	General Revenue	119,263,700	0.5440	0.5422	117,971,12	0.5501	0.5501	648,959	
	Parks & Recreation	119,263,700	0.1231	0.1227	117,971,118	0.1245	0.1245	146,874	
	General Revenue	32,196,142	0.9403	0.9403	32,335,387	0.9412	0.9412	304,341	
City of Lake Winnebago	Debt Service	32,196,142	0.5319	0.5319	32,335,387	0.5644	0.5644	182,501	
	General Revenue	53,260,002	0.4447	0.4447	53,961,945	0.4447	0.4447	239,969	
City of Peculiar	Debt Service	53,260,002	0.4138	0.2500	53,961,945	0.2426	0.2426	130,912	
	General Revenue	94,179,676	0.3510	0.3510	93,350,094	0.3563	0.3563	332,606	
City of Pleasant Hill	Parks & Recreation	94,179,676	0.0702	0.0702	93,350,094	0.0713	0.0707	65,999	
	Health	94,179,676	0.0702	0.0702	93,350,094	0.0713	0.0707	65,999	
	Road	94,179,676	0.1316	0.1316	93,350,094	0.1336	0.1327	123,876	
	Debt Service	94,179,676	1.4748	0.1212	93,350,094	1.4910	0.1234	115,194	
	General Revenue	260,574,141	0.4714	0.4647	261,447,248	0.4685	0.4647	1,214,945	
City of Raymore	Parks & Recreation	260,574,141	0.1269	0.1251	261,447,248	0.1261	0.1251	327,071	
	Debt Service	260,574,141	1.3609	0.7170	261,447,248	1.4777	0.7170	1,874,577	

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
City of Strasburg	General Revenue	994,846	0.9866	0.9866	998,691	0.9866	0.9866	9,853	
Village of West Line	General Revenue	916,753	0.6390	0.6390	1,020,023	0.6081	0.6081	6,203	
Village of Baldwin Park	General Revenue	455,264	0.4375	0.4375	402,061	0.4954	0.4954	1,992	
City of Lake Annette	General Revenue	591,100	0.2000	0.2000	579,376	0.2000	0.2000	1,159	
	Debt Service	591,100	1.9863	1.9863	579,376	1.9749	1.9749	11,442	
Village of Riverview Estates	General Revenue	1,107,070	0.5000	0.5000	1,110,401	0.5000	0.5000	5,552	
Cass County Public Library	General Revenue	1,316,356,571	0.1500	0.1500	1,319,788,821	0.1500	0.1500	1,979,683	
Central Cass County Fire Prot Dist	General Revenue	104,268,212	0.2560	0.2560	105,892,875	0.2560	0.2560	271,086	
	Ambulance	104,268,212	0.2503	0.2503	105,892,875	0.2503	0.2503	265,050	
	Debt Service	104,268,212	0.2662	0.1500	105,892,875	0.2345	0.1500	158,839	
Garden City Fire District	General Revenue	37,319,984	0.2200	0.2200	37,215,915	0.2200	0.2200	81,875	
	Ambulance	37,319,984	0.3000	0.3000	37,215,915	0.3000	0.3000	111,648	
South Metropolitan Fire Prot Dist	General Revenue	343,982,619	0.5517	0.4762	343,446,236	0.5579	0.4808	1,651,290	
	Ambulance	343,982,619	0.4321	0.3729	343,446,236	0.4370	0.3766	1,293,419	
	Dispatch	343,982,619	0.0460	0.0397	343,446,236	0.0465	0.0401	137,722	
	Debt Service	343,982,619	0.1829	0.1525	343,446,236	0.1788	0.1788	614,082	
West Peculiar Fire Protection Dist	General Revenue	103,787,765	0.7253	0.7253	103,401,632	0.7312	0.7312	756,073	
	Ambulance	103,787,765	0.2962	0.2962	103,401,632	0.2986	0.2966	306,689	
West Peculiar Fire Protection Dist	Dispatch	103,787,765	0.0500	0.0500	103,401,632	0.0500	0.0500	51,701	
	Debt Service	103,787,765	0.1755	0.1755	103,401,632	0.4073	0.2400	248,164	
Creighton Fire Protection Dist	General Revenue	8,754,274	0.2606	0.2606	8,917,595	0.2606	0.2606	23,239	
Western Cass Fire Protection Dist	General Revenue	34,940,851	0.4207	0.4082	37,527,656	0.3880	0.3880	145,607	
	Dispatch	34,940,851	0.0496	0.0481	37,527,656	0.0457	0.0457	17,150	
Dolan & West Dolan Fire Prot Dist	General Revenue	32,140,282	0.2788	0.2788	33,553,074	0.2739	0.2739	91,902	
East Lynne-Gunn City Fire Prot Dist	General Revenue	18,742,626	0.3000	0.3000	19,020,413	0.3000	0.3000	57,061	
Mount Pleasant Fire Protection Dist	General Revenue	70,126,207	0.2650	0.2500	73,444,477	0.2448	0.2448	179,792	
Pleasant Hill Fire Protection Dist	General Revenue	156,024,629	0.4500	0.4500	156,395,043	0.4500	0.4500	703,778	
	Ambulance	156,024,629	0.3000	0.3000	156,395,043	0.3000	0.3000	469,185	
Dikeland Sewer District	General Revenue	1,033,250	0.0000	0.0000	1,021,613	0.0000	0.0000	0	
Hubach Hill Rd/North Cass Pkwy CID	General Revenue	27,060	0.6000	0.6000	9,280	0.6000	0.6000	56	2040
Cass Co R-V School District	Operating Funds-Schools	30,651,858	3.8466	3.8466 E	30,503,157	3.8747	3.8747	1,181,906	E
	Debt Service	30,651,858	0.9081	0.4034	30,503,157	1.7191	0.3753	114,478	
Strasburg C-3 School District	Operating Funds-Schools	11,187,993	4.3500	4.3500 E	11,160,293	4.3500	4.3500	485,473	E
	Debt Service	11,187,993	1.9606	1.1200	11,160,293	1.6031	1.1200	124,995	
Raymore-PeculiarR-II School Dist	Operating Funds-Schools	456,591,377	3.7500	3.7500 E	454,165,363	3.7500	3.7500	17,031,201	E
	Debt Service	456,591,377	2.2153	1.2897	454,165,363	2.3025	1.2897	5,857,371	
Sherwood Cass R- VITI School Dist	Operating Funds-Schools	48,061,654	3.3000	3.3000 E	48,290,828	3.2796	3.2796	1,583,746	E
	Debt Service	48,061,654	1.0859	1.0000	48,290,828	1.8433	1.0000	482,908	
East Lynne 40 School District	Operating Funds-Schools	14,787,191	4.6528	4.0158	15,113,679	4.6216	3.9918	603,308	
Pleasant Hill R-III School District	Operating Funds-Schools	138,459,810	3.8760	3.8760 E	136,329,948	3.9179	3.6608	4,990,767	E
	Debt Service	138,459,810	1.0711	0.8585	136,329,948	1.0737	1.0737	1,463,775	
Harrisonville R-IX School District	Operating Funds-Schools	182,892,914	4.2072	4.2072 E	181,375,652	4.2072	4.2072	7,630,836	E
	Debt Service	182,892,914	0.8759	0.8700	181,375,652	0.9502	0.8700	1,577,968	
Drexel R-IV School District	Operating Funds-Schools	17,613,580	4.5784	4.5784 E	17,451,691	4.5881	4.5881	800,701	E
	Debt Service	17,613,580	1.4930	0.9000	17,451,691	1.4673	0.9000	157,065	

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APPENDIX VII  
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Political Subdivision	Purpose	2010				2011				Expiration Year
		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied	Revenue	
Midway R-I School District	Operating Funds-Schools	40,696,006	5.1508	5.1508	E	40,683,429	5.1468	5.1468	2,093,895	E
	Debt Service	40,696,006	0.8302	0.3982		40,683,429	0.9272	0.4022	163,629	
Belton 124 School District	Operating Funds-Schools	300,360,313	4.1467	4.1467	E	294,927,895	4.2040	4.2040	12,398,769	E
	Debt Service	300,360,313	3.0326	1.1800		294,927,895	1.7694	1.1800	3,480,149	
Cass County	Road & Bridge	1,067,541,232	0.2520	0.2520		1,073,777,612	0.2525	0.2520	2,705,920	
	Senate Bill 40	1,316,356,571	0.0500	0.0500	B	1,319,788,821	0.0500	0.0500	659,894	
	Debt Service	••	••	••		1,319,788,821	0.1673	0.0000	0	
<b>Chariton</b>										
Chariton County Ambulance District	General Revenue	167,682,980	0.2580	0.2500		171,591,978	0.2600	0.2600	446,139	
City of Brunswick	General Revenue	5,991,210	0.9043	0.9043		6,058,867	0.9043	0.9043	54,790	
Village of Dalton	General Revenue	441,325	0.5000	0.5000		477,758	0.4689	0.4689	2,240	
City of Keytesville	General Revenue	2,581,672	0.8933	0.8933		2,698,553	0.8933	0.8933	24,106	
	Parks & Recreation	2,581,672	0.2000	0.2000		2,698,553	0.2000	0.2000	5,397	
City of Mendon	General Revenue	1,234,924	0.8952	0.8952		1,204,267	0.9241	0.9241	11,129	
Village of Rothville	General Revenue	276,624	1.0000	0.9800		281,415	0.9911	0.9800	2,758	
City of Salisbury	General Revenue	14,348,828	0.7212	0.7212		14,230,484	0.7335	0.7335	104,381	
	Parks & Recreation	14,348,828	0.1727	0.1727		14,230,484	0.1757	0.1757	25,003	
	Library	14,348,828	0.1000	0.1000		14,230,484	0.1000	0.1000	14,230	
	Museum	14,348,828	0.1321	0.1321		14,230,484	0.1344	0.1344	19,126	
City of Sumner	General Revenue	805,276	0.9932	0.9932		840,923	0.9820	0.9820	8,258	
	Streets	805,276	0.2482	0.2482	A	840,923	0.2454	0.2454	2,064	2012
City of Triplet	General Revenue	303,559	0.9743	0.9743		286,057	1.0000	1.0000	2,861	
Bee Branch Township of Chariton Co	Road & Bridge	3,891,889	0.5000	0.5000		3,910,281	0.5000	0.5000	19,551	
	Special Road and Bridge	3,891,889	0.3500	0.3500		••	••	••	••	2010
	Special Road and Bridge	••	••	••		3,910,281	0.3571	0.3571	13,964	A 2014
Bowling Green Township, Chariton Co	Road & Bridge	5,192,118	0.3415	0.3415		5,986,090	0.3029	0.3029	18,132	
	Special Road and Bridge	5,192,118	0.3265	0.3265		••	••	••	••	2010
	Special Road and Bridge	••	••	••		5,986,090	0.3265	0.3265	19,545	A 2014
Brunswick Township of Chariton Co	Road & Bridge	24,475,216	0.5000	0.5000		24,625,655	0.5000	0.5000	123,128	
	Special Road and Bridge	24,475,216	0.2500	0.2500		24,625,655	0.2500	0.2500	61,564	2012
Chariton Township of Chariton Co	Road & Bridge	6,369,880	0.3403	0.3403		7,988,202	0.2786	0.2786	22,255	
	Special Road and Bridge	6,369,880	0.2078	0.2078		7,988,202	0.1701	0.1701	13,588	2012
Clark Township of Chariton Co	Road & Bridge	5,931,737	0.5000	0.5000		6,000,691	0.5000	0.5000	30,003	
	Special Road and Bridge	5,931,737	0.3500	0.3500	A	6,000,691	0.3500	0.3500	21,002	2013
Cockrell Township of Chariton Co	Road & Bridge	3,128,172	0.4945	0.4945		3,506,815	0.4654	0.4654	16,321	
	Special Road and Bridge	3,128,172	0.3462	0.3462		••	••	••	••	2010
	Special Road and Bridge	••	••	••		3,506,815	0.3462	0.3462	12,141	A 2014
Cunningham Township of Chariton Co	Road & Bridge	6,076,673	0.4907	0.4907		6,818,115	0.4516	0.4516	30,791	
	Special Road and Bridge	6,076,673	0.2901	0.2901		6,818,115	0.2670	0.2670	18,204	2012
Keytesville Township of Chariton Co	Road & Bridge	21,301,778	0.3943	0.3943		20,341,407	0.4000	0.4000	81,366	
	Special Road and Bridge	21,301,778	0.3387	0.3387		••	••	••	••	2010
	Special Road and Bridge	••	••	••		20,341,407	0.3387	0.3387	68,896	A 2014
Keytesville Township of Chariton Co	Special Road and Bridge	••	••	••		20,341,407	0.3387	0.3387	68,896	A 2014
Mendon Township of Chariton Co	Road & Bridge	6,415,575	0.4820	0.4820		7,218,507	0.4406	0.4406	31,805	
	Special Road and Bridge	6,415,575	0.3374	0.3374		7,218,507	0.3084	0.3084	22,262	2012
Musselfork Township of Chariton Co	Road & Bridge	5,847,883	0.3470	0.3470		6,167,804	0.3406	0.3406	21,008	
	Special Road and Bridge	5,847,883	0.2293	0.2293		6,167,804	0.2250	0.2250	13,878	2012

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Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Salisbury Township of Chariton Co	Road & Bridge	51,015,018	0.4998	0.4998	50,834,175	0.5000	0.5000	254,171	
	Special Road and Bridge	51,015,018	0.1495	0.1495	**	**	**		2010
	Special Road and Bridge	**	**	**	50,834,175	0.1495	0.1495	75,997	A 2014
Salt Creek Township of Chariton Co	Road & Bridge	3,606,187	0.4886	0.4886	4,631,198	0.3947	0.3947	18,279	
	Special Road and Bridge	3,606,187	0.3130	0.3130	4,631,198	0.2528	0.2528	11,708	2012
Triplett Township of Chariton Co	Road & Bridge	14,337,017	0.4863	0.4863	12,731,558	0.5000	0.5000	63,658	
	Special Road and Bridge	14,337,017	0.3329	0.3329	12,731,558	0.3423	0.3423	43,580	2012
Wayland Township of Chariton Co	Road & Bridge	3,730,506	0.5000	0.5000	3,955,459	0.4811	0.4811	19,030	
	Special Road and Bridge	3,730,506	0.2000	0.2000	3,955,459	0.1924	0.1924	7,610	2012
Yellow Creek Township, Chariton Co	Road & Bridge	6,361,348	0.4743	0.4743	6,760,400	0.4638	0.4638	31,355	
	Special Road and Bridge	6,361,348	0.3351	0.3351	**	**	**		2010
	Special Road and Bridge	**	**	**	6,760,400	0.3500	0.3500	23,661	A 2014
Keytesville Fire Protection Dist	General Revenue	26,094,541	0.1971	0.1971	25,811,718	0.2000	0.2000	51,623	
Mendon Fire Protection District	General Revenue	12,165,706	0.2244	0.2200	14,414,912	0.1914	0.1914	27,590	
Sumner Conununity Fire Prot Dist	General Revenue	5,277,420	0.2954	0.2954	5,863,602	0.2753	0.2753	16,142	
Yellow Creek Fire Protection Dist	General Revenue	5,204,662	0.2844	0.2844	5,520,231	0.2788	0.2788	15,390	
Chariton County Health Center	General Revenue	167,682,980	0.0992	0.0992	171,591,978	0.1000	0.1000	171,592	
Northwestern R-I School District	Operating Fnnds-Schools	16,877,676	5.0474	5.0474	14,313,241	4.7700	4.7700	682,742	E
Brunswick R-II School District	Operating Funds-Schools	22,449,654	3.7500	3.6500	17,251,993	3.7500	3.6500	629,698	E
	Debt Service	22,449,654	0.3942	0.3900	17,251,993	0.5394	0.3900	67,283	
Keytesville R-III School District	Operating Funds-Schools	18,777,979	4.2291	4.0500	13,844,529	4.2455	4.0500	560,703	E
Salisbury R-IV School District	Operating Funds-Schools	53,735,670	4.9899	4.7618	48,456,892	4.4697	4.4697	2,165,878	E
Chariton County	General Revenue	167,682,980	0.3969	0.3150	171,591,978	0.4000	0.3150	540,515	
	Senate Bill 40	167,682,980	0.0992	0.0992	171,591,978	0.1000	0.1000	171,592	
	Township	167,682,980	0.0992	0.0992	171,591,978	0.1000	0.1000	171,592	
<b>Clay</b>									
Eastern Clay County Ambulance Dist	General Revenue	31,146,474	0.2897	0.2897	33,572,649	0.2806	0.2806	94,205	
New Liberty Hospital District	General Revenue	876,441,543	0.1500	0.1500	861,351,350	0.1500	0.1500	1,292,027	
City of Avondale	General Revenue	3,849,994	0.4643	0.4637	3,995,665	0.4556	0.4480	17,901	
	Debt Service	3,849,994	1.0396	1.0396	3,995,665	0.9774	0.9774	39,054	
Village of Birmingham	General Revenue	1,983,149	0.4061	0.4061	2,754,758	0.3191	0.3191	8,790	
Village of Claycomo	General Revenue	67,035,488	0.3300	0.3300	54,634,751	0.3300	0.3300	180,295	
	Debt Service	67,035,488	0.0000	0.0000	54,634,751	0.2258	0.2200	120,196	
City of Excelsior Springs	General Revenue	132,191,236	0.6229	0.6229	133,824,095	0.6289	0.6289	841,620	
	Hospital	128,401,135	0.1752	0.1752	130,315,035	0.1770	0.1770	230,658	
	Parks	128,401,135	0.1752	0.1752	130,315,035	0.1770	0.1770	230,658	
	Recreation	128,401,135	0.1752	0.1752	130,315,035	0.1770	0.1770	230,658	
City of Glenaire	General Revenue	6,115,267	0.6257	0.6257	6,203,292	0.6257	0.6257	38,814	
City of Hoyt	General Revenue	4,763,637	0.4647	0.4647	4,947,046	0.4549	0.4549	22,504	
City of Keamey	General Revenue	132,801,371	0.7191	0.5800	133,540,208	0.6014	0.5800	774,533	
	Debt Service	132,801,371	0.0595	0.0500	133,540,208	0.0500	0.0500	66,770	
City of Liberty	General Revenue	458,939,836	0.8647	0.8465	448,002,509	0.8743	0.8465	3,792,341	
	Parks & Recreation	458,939,836	0.1524	0.1492	448,002,509	0.1541	0.1492	668,420	
City of Missouri City	General Revenue	2,048,129	0.8900	0.8900	2,037,055	0.8900	0.8900	18,130	
City of Mosby	General Revenue	2,279,057	1.0000	1.0000	2,352,564	0.9886	0.9886	23,257	B

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Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
City of North Kansas City	General Revenue	274,239,324	0.3950	0.3950	252,791,293	0.4298	0.4298	1,086,497	
	Parks & Recreation	274,239,324	0.1200	0.1200	252,791,293	0.1200	0.1200	303,350	
	Library	274,239,324	0.2000	0.2000	252,791,293	0.2000	0.2000	505,583	
	Pension	274,239,324	0.2200	0.2200	252,791,293	0.2200	0.2200	556,141	
Village of Oaks	General Revenue	2,545,780	0.5000	0.5000	2,571,830	0.5000	0.5000	12,859	
	Fire	2,545,780	0.3000	0.3000	2,571,830	0.3000	0.3000	7,715	2011
Village of Oak view	General Revenue	5,106,041	0.4267	0.4267	5,655,658	0.3910	0.3910	22,114	
	Fire	5,106,041	0.1300	0.1300	5,655,658	0.1191	0.1191	6,736	
	Fire & Ambulance-Temp	5,106,041	0.3000	0.3000	5,655,658	0.2749	0.2749	15,547	2011
Village of Oakwood	General Revenue	4,324,721	0.2889	0.2800	4,134,485	0.2954	0.2800	11,577	
	Fire	4,324,721	0.3000	0.3000	4,134,485	0.3000	0.3000	12,403	2011
	General Revenue - Temp	4,324,721	0.2200	0.2200	4,134,485	0.2200	0.2200	9,096	2011
Village of Oakwood Park	General Revenue	2,579,720	0.4717	0.4717	2,405,517	0.4717	0.4717	11,347	
	Fire	2,579,720	0.3000	0.3000	2,405,517	0.3000	0.3000	7,217	2011
City of Pleasant Valley	General Revenue	40,752,259	0.6807	0.6807	40,093,528	0.6928	0.6928	277,768	
Village of Prathersville	General Revenue	2,457,273	0.2879	0.2879	2,618,118	0.2801	0.2801	7,333	
City of Randolph	General Revenue	4,491,071	0.5000	0.5000	4,291,147	0.5000	0.5000	21,456	
City of Smithville	General Revenue	128,982,751	0.4714	0.4487	128,629,652	0.4595	0.4487	577,161	
Keamey Fire Protection District	General Revenue	262,576,862	0.5169	0.5169	264,052,673	0.5169	0.5169	1,364,888	
	Ambulance	262,576,862	0.2732	0.2732	264,052,673	0.2808	0.2808	741,460	
	Dispatch	262,576,862	0.0295	0.0295	264,052,673	0.0300	0.0300	79,216	
	Debt Service	262,576,862	0.0887	0.0887	264,052,673	0.0887	0.0887	234,215	
Holt Community Fire Protection Dist	General Revenue	65,489,505	0.5689	0.5689	66,757,153	0.5689	0.5689	379,781	
	Ambulance	65,489,505	0.2738	0.2738	66,757,153	0.2738	0.2738	182,781	
Fishing River Fire Protection Dist	General Revenue	46,911,453	0.2815	0.2815	49,915,832	0.2769	0.2769	138,217	
Developmental Disabilities Resource	General Revenue	3,476,270,684	0.1200	0.1191	3,411,376,215	0.1200	0.1191	4,062,949	
Clay Platte Ray Mental Health Board	General Revenue	3,476,270,684	0.1000	0.0963	3,411,376,215	0.0991	0.0963	3,285,155	
Clay County Public Health Center	General Revenue	3,476,270,684	0.1000	0.1000	3,411,376,215	0.1000	0.1000	3,411,376	
The 210 Hwy Trans Development Dist	General Revenue	46,239,522	0.0649	0.0614	•	•	•	•	2016
Kearney R-I School District	Operating Funds-Schools	297,907,451	3.5023	3.5023	300,074,898	4.1961	4.0623	12,189,943	BE
	Debt Service	297,907,451	1.9601	1.1500	300,074,898	2.2149	1.1500	3,450,861	
Smithville R-II School District	Operating Funds-Schools	199,154,724	3.3849	3.3849	198,818,707	3.4408	3.4407	6,840,755	E
	Debt Service	199,154,724	2.1306	0.9600	198,818,707	1.9785	0.9600	1,908,660	
Excelsior Springs 40 School Dist	Operating Funds-Schools	198,677,557	4.2500	4.2500	200,962,292	4.2500	4.2500	8,540,897	E
	Debt Service	198,677,557	1.1995	0.9000	200,962,292	1.2149	0.9500	1,909,142	
Liberty 53 School District	Operating Funds-Schools	761,296,334	4.9000	4.9000	758,722,958	4.9000	4.9000	37,177,425	E
	Debt Service	761,296,334	2.4305	1.1950	758,722,958	2.4744	1.1950	9,066,739	
Missouri City 56 School District	Operating Funds-Schools	6,017,980	4.6870	4.4036	6,297,429	4.5656	4.2756	269,253	
North Kansas City 74 School Dist	Operating Funds-Schools	1,934,246,117	4.8698	4.8698	1,860,080,168	4.8698	4.8698	90,582,184	E
	Debt Service	1,934,246,117	1.0200	1.0200	1,860,080,168	1.0200	1.0200	18,972,818	
Clay County	General Revenue	3,476,270,684	0.1731	0.1600	3,411,376,215	0.1647	0.1300	4,434,789	
	Parks & Recreation	3,476,270,684	0.0000	0.0000	3,411,376,215	0.0000	0.0000	0	
	Road & Bridge	3,476,270,684	0.0865	0.0800	3,411,376,215	0.0823	0.0800	2,729,101	
	Senior Services	3,476,270,684	0.0500	0.0499	3,411,376,215	0.0500	0.0499	1,702,277	

APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
<b>Grundy</b>									
Grundy County Nursing Home District	General Revenue	106,023,046	0.1500	0.1500	110,821,513	0.1498	0.1498	166,011	
Spickard Special Road District	Special Road and Bridge	1,392,813	0.3389	0.3389	1,503,714	0.3279	0.3279	4,931	2013
Village of Brimson	General Revenue	262,269	0.2210	0.2000	270,069	0.2037	0.2000	540	
City of Galt	General Revenue	808,198	1.0000	1.0000	855,844	0.9999	0.9999	8,558	
City of Laredo	General Revenue	885,173	0.7000	0.7000	859,485	0.7000	0.7000	6,016	
	Streets	885,173	0.3000	0.3000	859,485	0.3000	0.3000	2,578	
City of Spickard	General Revenue	1,071,602	0.9854	0.9854	1,139,093	0.9648	0.9648	10,990	
City of Tindall	General Revenue	418,220	0.4500	0.4500	510,059	0.4500	0.4500	2,295	
City of Trenton	General Revenue	52,752,115	0.8585	0.8585	54,313,132	0.8683	0.8683	471,601	
	Parks & Recreation	52,752,115	0.1586	0.1586	54,313,132	0.1604	0.1604	87,118	
Grundy Co Jewett Norris Library	General Revenue	106,023,046	0.2000	0.2000	110,821,513	0.1997	0.1997	221,311	
Franklin Township of Grundy Co	General Revenue	4,194,080	0.1000	0.1000	4,652,590	0.0955	0.0955	4,443	
	Road & Bridge	4,194,080	0.4410	0.4410	4,652,590	0.4211	0.4211	19,592	
	Special Road and Bridge	4,194,080	0.3500	0.3500	**	**	**		2010
	Special Road and Bridge	**	**	**	4,652,590	0.3500	0.3500	16,284	A 2014
Harrison Township of Grundy Co	General Revenue	1,844,371	0.1000	0.1000	1,927,050	0.1000	0.1000	1,927	
	Road & Bridge	1,844,371	0.5000	0.5000	1,927,050	0.5000	0.5000	9,635	
	Special Road and Bridge	1,844,371	0.3500	0.3500	1,927,050	0.3500	0.3500	6,745	2012
Jackson Township of Grundy Co	General Revenue	3,557,281	0.0995	0.0995	3,736,369	0.0978	0.0978	3,654	
	Road & Bridge	3,557,281	0.4086	0.4086	3,736,369	0.4016	0.4016	15,005	
	Special Road and Bridge	3,557,281	0.3483	0.3483	**	**	**		2010
	Special Road and Bridge	**	**	**	3,736,369	0.3500	0.3500	13,077	A 2014
	Debt Service	**	**	**	3,736,369	0.3658	0.3658	13,668	
Jefferson Township of Grundy Co	General Revenue	5,978,182	0.0955	0.0955	6,412,768	0.0938	0.0938	6,015	
	Road & Bridge	5,978,182	0.4846	0.4846	6,412,768	0.4762	0.4762	30,538	
	Special Road and Bridge	5,978,182	0.3393	0.3393	**	**	**		2010
	Special Road and Bridge	**	**	**	6,412,768	0.3500	0.3500	22,445	A 2014
Liberty Township of Grundy Co	General Revenue	3,397,729	0.1000	0.1000	3,563,384	0.1000	0.1000	3,563	
	Road & Bridge	3,397,729	0.5000	0.5000	3,563,384	0.5000	0.5000	17,817	
	Special Road and Bridge	3,397,729	0.3482	0.3482	3,563,384	0.3482	0.3482	12,408	2012
Lincoln Township of Grundy Co	General Revenue	6,944,113	0.0995	0.0995	7,626,911	0.0961	0.0961	7,329	
	Road & Bridge	6,944,113	0.3019	0.3019	7,626,911	0.2914	0.2914	22,225	
	Special Road and Bridge	6,944,113	0.3426	0.3426	7,626,911	0.3307	0.3307	25,222	2012
Madison Township of Grundy Co	General Revenue	6,060,303	0.1000	0.1000	5,987,510	0.1000	0.1000	5,988	
	Road & Bridge	6,060,303	0.5000	0.5000	5,987,510	0.5000	0.5000	29,938	
	Special Road and Bridge	6,060,303	0.3500	0.3500	**	**	**		2010
	Special Road and Bridge	**	**	**	5,987,510	0.3627	0.3627	21,717	A 2014
Marion Township of Grundy Co	General Revenue	4,414,127	0.1000	0.1000	4,702,478	0.0978	0.0978	4,599	
	Road & Bridge	4,414,127	0.5000	0.5000	4,702,478	0.4892	0.4892	23,005	
	Special Road and Bridge	4,414,127	0.3500	0.3500	**	**	**		2010
	Special Road and Bridge	**	**	**	4,702,478	0.3500	0.3500	16,459	A 2014
	Debt Service	4,414,127	0.2926	0.2926	4,702,478	0.2747	0.2747	12,918	

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APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Myers Township of Grundy County	General Revenue	1,820,104	0.1000	0.1000	1,887,259	0.0995	0.0995	1,878	
	Road & Bridge	1,820,104	0.5000	0.5000	1,887,259	0.4975	0.4975	9,389	
	Special Road and Bridge	1,820,104	0.3500	0.3500	..	..	..		2010
Taylor Township of Grundy Co	Special Road and Bridge	..	..	..	1,887,259	0.3500	0.3500	6,605	A 2014
	General Revenue	1,709,353	0.1000	0.1000	1,751,045	0.1000	0.1000	1,751	
	Road & Bridge	1,709,353	0.4718	0.4718	1,751,045	0.4718	0.4718	8,261	
Trenton Township of Grundy Co	Special Road and Bridge	1,709,353	0.3494	0.3494	1,751,045	0.3494	0.3494	6,118	2012
	General Revenue	60,816,215	0.0626	0.0626	62,826,354	0.0628	0.0628	39,455	
	Road & Bridge	60,816,215	0.2803	0.2803	62,826,354	0.2811	0.2811	176,605	
Wilson Township of Grundy Co	General Revenue	3,925,496	0.1000	0.1000	4,312,013	0.0980	0.0980	4,226	
	Road & Bridge	3,925,496	0.5000	0.5000	4,312,013	0.4900	0.4900	21,129	
	Special Road and Bridge	3,925,496	0.3500	0.3500	..	..	..		2010
Washington Township of Grundy Co	Special Road and Bridge	..	..	..	4,312,013	0.3500	0.3500	15,092	A 2014
	General Revenue	1,361,461	0.0963	0.0963	1,435,787	0.0963	0.0963	1,383	
	Road & Bridge	1,361,461	0.4818	0.4818	1,435,787	0.4818	0.4818	6,918	
Grundy County Rural Fire Prot Dist	Special Road and Bridge	1,361,461	0.3500	0.3500	..	..	..		2010
	General Revenue	28,156,124	0.2994	0.2994	31,008,383	0.2828	0.2828	87,692	
	Laredo Fire Protection District	9,233,560	0.2878	0.2800	9,933,095	0.2758	0.2758	27,395	
Spickard Fire Protection District	General Revenue	11,800,388	0.2980	0.2980	12,719,920	0.2910	0.2910	37,015	
Grundy County Health Department	General Revenue	106,023,046	0.3000	0.3000	110,821,513	0.2996	0.2996	332,021	
North Central Missouri College	General Revenue	78,705,009	0.4000	0.4000	79,601,528	0.4000	0.4000	318,406	
Grundy Co R-V School District	Operating Funds-Schools	11,137,620	5.9207	5.9207 E	11,574,074	5.9207	5.9207	685,266	E
Spickard R-II School District	Operating Funds-Schools	3,677,020	4.3906	4.3906 E	3,834,873	4.3923	4.3923	168,439	E
Pleasant View R-VI School District	Operating Funds-Schools	6,429,018	4.4856	4.4856 E	8,697,469	4.3927	4.3927	382,054	E
Laredo R-VII School District	Operating Funds-Schools	4,946,910	4.9000	4.9000 E	5,238,697	4.9000	4.8979	256,586	E
Trenton R-IX School District	Operating Funds-Temp	4,946,910	1.4000	1.4000	5,238,697	1.4000	1.3000	68,103	2013
	Operating Funds-Schools	70,920,986	3.7126	3.6000 E	71,049,969	3.5285	3.5285	2,506,998	E
	Debt Service	70,920,986	1.3011	0.9000	71,049,969	0.9218	0.9000	639,450	
Grundy County	General Revenue	106,023,046	0.3904	0.1894	110,821,513	0.3899	0.1894	209,896	
	Developmentally Disabled	106,023,046	0.1000	0.1000	110,821,513	0.0999	0.0999	110,711	
	Senior Services	106,023,046	0.0500	0.0500	110,821,513	0.0499	0.0499	55,300	
<u>Henry</u>									
Windsor Ambulance District	General Revenue	41,542,157	0.3000	0.3000	45,862,476	0.2791	0.2791	128,002	
Bethlehem Spec Rd Dist #2 Henry Co	Road & Bridge	2,295,703	0.6068	0.6068	2,380,523	0.6068	0.6068	14,445	
Deerfield Creek SRD, Henry Co	Road & Bridge	4,768,805	0.2026	0.2026	5,461,613	0.1822	0.1822	9,951	
Fields Creek Sp Rd Dist #1 Henry Co	Road & Bridge	20,115,398	0.3614	0.3614	20,965,046	0.3529	0.3529	73,986	
Honey Creek Sp Rd Dist #1 Henry Co	Road & Bridge	2,060,119	0.3951	0.3951	2,052,100	0.3968	0.3968	8,143	
Montrose Spec Rd Dist Henry Co	Road & Bridge	3,405,669	0.3144	0.3144	3,471,774	0.3144	0.3144	10,915	
Mt Hope Spec Rd Dist Henry Co	Road & Bridge	1,174,349	0.4900	0.4900	1,270,155	0.4685	0.4685	5,951	
Osage Spec Rd Dist #1 Henry Co	Road & Bridge	5,056,067	0.3414	0.3414	5,076,108	0.3418	0.3418	17,350	
Shawnee Spec Rd Dist #1 Henry Co	Road & Bridge	4,270,070	0.2621	0.2621	4,746,404	0.2450	0.2450	11,629	
Wagner Spec Rd Dist Henry Co	Road & Bridge	655,216	0.4861	0.4861	798,408	0.4318	0.4318	3,448	
Windsor Spec Rd Dist Henry Co	Road & Bridge	28,678,525	0.2800	0.2800	30,021,691	0.2749	0.2749	82,530	
Clinton Country Club Spec Rd Dist	Special Road District	1,908,338	0.3000	0.3000 A	2,063,926	0.2836	0.2836	5,853	2013
	Special Road and Bridge	1,908,338	0.2760	0.2760	2,063,926	0.2609	0.2609	5,385	

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APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed		Levied	Assessed Value	Ceiling	Levied	Revenue	
		Value	Ceiling						
City of Blairstown	General Revenue	533,629	0.9999	0.9999	493,781	1.0000	1.0000	4,938	
	Streets	533,629	0.5000	0.5000	493,781	0.5000	0.5000	2,469	2012
Village of Brownington	General Revenue	383,268	0.8208	0.8208	440,525	0.8318	0.8318	3,664	
City of Calhoun	General Revenue	1,685,155	0.6733	0.6733	1,904,376	0.6426	0.6426	12,238	
	Police	1,685,155	0.2500	0.2500	1,904,376	0.2386	0.2386	4,544	2012
	Fire	1,685,155	0.2000	0.2000	1,904,376	0.1909	0.1909	3,635	2012
City of Clinton	General Revenue	111,639,539	0.5275	0.5275	116,997,433	0.5237	0.5237	612,716	
	Parks & Recreation	111,639,539	0.1477	0.1477	116,997,433	0.1466	0.1466	171,518	
City of Deepwater	General Revenue	2,242,061	0.8600	0.8600	2,431,659	0.8383	0.8383	20,385	
	Lights	2,242,061	0.1478	0.1478	2,431,659	0.1441	0.1441	3,504	
	Cemetery	2,242,061	0.1000	0.1000	2,431,659	0.0975	0.0975	2,371	
City of Montrose	General Revenue	2,819,574	0.9548	0.9548	2,957,261	0.9395	0.9395	27,783	
	Debt Service	2,819,574	0.4749	0.4749	2,957,261	0.4406	0.4406	13,030	
City of Ulrich	General Revenue	2,923,886	0.9869	0.9869	3,165,575	0.9357	0.9357	29,620	
	Parks & Recreation	2,923,886	0.3046	0.3046	3,165,575	0.2888	0.2888	9,142	
City of Windsor	General Revenue	21,156,697	0.6202	0.6202	22,068,653	0.6100	0.6100	134,619	
	Library	21,156,697	0.0000	0.0000	22,068,653	0.0000	0.0000	0	
	Park	21,156,697	0.2400	0.2400	22,068,653	0.2361	0.2361	52,104	
	Pool	21,156,697	0.1200	0.1200	22,068,653	0.1180	0.1180	26,041	
	Recreation	21,156,697	0.0600	0.0600	22,068,653	0.0590	0.0590	13,021	
Henry County Library District	General Revenue	280,366,067	0.2000	0.2000	295,248,156	0.1956	0.1956	577,505	
Bear Creek Township of Henry Co	General Revenue	3,152,851	0.1996	0.1996	3,406,799	0.1915	0.1915	6,524	
	Road & Bridge	3,152,851	0.3493	0.3493	3,406,799	0.3352	0.3352	11,420	
	Special Road and Bridge	3,152,851	0.2600	0.2600	3,406,799	0.2495	0.2495	8,500	2013
Bethlehem Township of Henry County	General Revenue	10,337,504	0.1220	0.1220	10,976,615	0.1193	0.1193	13,095	
	Road & Bridge	7,661,388	0.2728	0.2728	8,193,542	0.2671	0.2671	21,885	
Bogard Township of Henry Co	General Revenue	7,873,085	0.1789	0.1789	8,509,291	0.1722	0.1722	14,653	
	Road & Bridge	7,873,085	0.3787	0.3787	8,509,291	0.3646	0.3646	31,025	
	Special Road and Bridge	7,873,085	0.2495	0.2495	8,509,291	0.2402	0.2402	20,439	2012
Clinton Township of Henry Co	General Revenue	100,154,167	0.0512	0.0512	103,760,819	0.0508	0.0508	52,710	
	Road & Bridge	100,154,167	0.1024	0.1024	103,760,819	0.1017	0.1017	105,525	
Davis Township of Henry Co	General Revenue	11,947,572	0.2000	0.2000	12,246,486	0.1981	0.1981	24,260	
	Road & Bridge	11,947,572	0.5000	0.5000	12,246,486	0.4952	0.4952	60,645	
Deepwater Township of Henry Co	General Revenue	6,996,487	0.1714	0.1714	7,455,036	0.1668	0.1668	12,435	
	Road & Bridge	1,761,253	0.3600	0.3600	1,914,699	0.3469	0.3469	6,642	
Deer Creek Township of Henry Co	General Revenue	7,159,165	0.1539	0.1539	7,694,692	0.1481	0.1481	11,396	
	Road & Bridge	4,321,362	0.4647	0.4647	4,630,661	0.4476	0.4476	20,727	
Fairview Township of Henry Co	General Revenue	6,415,187	0.1641	0.1641	6,975,199	0.1560	0.1560	10,881	
	Road & Bridge	6,415,187	0.3501	0.3501	6,975,199	0.3328	0.3328	23,213	
Fields Creek Township of Henry Co	General Revenue	35,373,811	0.1682	0.1682	37,976,625	0.1634	0.1634	62,054	
	Road & Bridge	11,799,486	0.3100	0.3100	13,012,621	0.3071	0.3071	39,962	
Honey Creek Township of Henry Co	General Revenue	3,336,865	0.1523	0.1523	3,392,195	0.1521	0.1521	5,160	
	Road & Bridge	1,276,746	0.1516	0.1516	1,340,095	0.1466	0.1466	1,965	
Leesville Township of Henry Co	General Revenue	14,650,711	0.1321	0.1321	14,989,692	0.1316	0.1316	19,726	
	Road & Bridge	14,650,711	0.2645	0.2645	14,989,692	0.2636	0.2636	39,513	

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APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Osage Township of Henry Co	General Revenue	9,291,363	0.1343	0.1343	9,806,144	0.1308	0.1308	12,826	
	Road & Bridge	4,235,296	0.2868	0.2868	4,730,036	0.2680	0.2680	12,676	
Shawnee Township of Henry Co	General Revenue	7,111,747	0.1688	0.1688	7,802,718	0.1596	0.1596	12,453	
	Road & Bridge	2,841,667	0.4414	0.4414	3,056,314	0.4251	0.4251	12,992	
Springfield Township of Henry Co	General Revenue	3,565,449	0.2000	0.2000	3,979,763	0.1890	0.1890	7,522	
	Road & Bridge	3,565,449	0.5000	0.5000	3,979,763	0.4724	0.4724	18,800	
Tebo Township of Henry Co	General Revenue	7,542,102	0.1863	0.1863	8,236,957	0.1779	0.1779	14,654	
	Road & Bridge	7,542,102	0.4058	0.4058	8,236,957	0.3875	0.3875	31,918	
	Special Road and Bridge	7,542,102	0.1800	0.1800	**	**	**		2010
Walker Township of Henry Co	General Revenue	5,149,133	0.1967	0.1967	6,124,127	0.1724	0.1724	10,558	
	Road & Bridge	5,149,133	0.4916	0.4916	6,124,127	0.4309	0.4309	26,389	
White Oak Township of Henry Co	General Revenue	6,810,058	0.1962	0.1962	7,227,200	0.1896	0.1896	13,703	
	Road & Bridge	6,810,058	0.4139	0.4139	7,227,200	0.3999	0.3999	28,902	
Windsor Township of Henry Co	General Revenue	28,678,525	0.1477	0.1477	30,021,691	0.1450	0.1450	43,531	
Big Creek Township of Henry Co	General Revenue	4,824,575	0.1663	0.1663	5,298,908	0.1579	0.1579	8,367	
	Road & Bridge	4,824,575	0.2703	0.2703	5,298,908	0.2567	0.2567	13,602	
Tightwad Fire Protection District	General Revenue	14,652,731	0.3000	0.3000	14,936,394	0.3000	0.3000	44,809	
Henry County Health Center	General Revenue	280,370,357	0.1000	0.1000	295,880,957	0.0976	0.0976	288,780	
Henry County R-I School District	Operating Funds-Schools	39,545,613	3.4622	2.7500 F	41,102,117	3.3220	2.7500	1,130,308	F
	Debt Service	39,545,613	1.0021	0.5000	41,102,117	0.9975	0.5000	205,511	
Shawnee R-III School District	Operating Funds-Schools	8,291,362	4.2000	4.2000 E	8,939,896	4.1192	4.1192	368,252	E
	Debt Service	8,291,362	0.6413	0.3067	8,939,896	0.5760	0.3067	27,419	
Calhoun R-VIII School District	Operating Funds-Schools	8,764,486	4.2400	4.2400 E	9,392,394	4.1625	4.1625	390,958	E
Leesville R-IX School District	Operating Funds-Schools	14,117,083	3.5197	3.5197 E	14,465,386	3.4691	3.4691	501,819	E
Davis R-XII School District	Operating Funds-Schools	16,143,981	3.5600	3.5600 E	16,465,315	3.5329	3.5329	581,703	E
	Debt Service	16,143,981	0.2220	0.2000	16,465,315	0.2247	0.2000	32,931	
Montrose R-XIV School District	Operating Funds-Schools	9,340,964	4.6695	4.6695 E	9,954,293	4.5920	4.5920	457,101	E
Clinton School District	Operating Funds-Schools	150,018,677	3.5615	3.5615 E	156,512,249	3.5269	3.5269	5,520,031	E
	Operating Funds-Temp	150,018,677	0.8500	0.8500	156,512,249	0.8459	0.8459	1,323,937	2027
Henry County	General Revenue	280,370,357	0.2547	0.0536	295,880,957	0.2487	0.0546	161,551	
	Senior Services	280,370,357	0.0500	0.0500	295,880,957	0.0488	0.0488	144,390	
<u>Howard</u>									
Howard County Ambulance District	General Revenue	107,481,297	0.2962	0.2962	109,696,243	0.2962	0.2962	324,920	
Moniteau Creek Watershed Sub Dist	General Revenue	15,388,579	0.3160	0.3160	13,194,786	0.3200	0.3200	42,223	
Armstrong Spec Rd Dist Howard Co	General Revenue	7,604,928	0.3500	0.3500	8,106,046	0.3422	0.3422	27,739	2012
Glasgow Spec Rd Dist #60 Howard Co	General Revenue	19,156,779	0.2300	0.2300	19,882,183	0.2271	0.2271	45,152	2012
City of Armstrong	General Revenue	1,445,242	0.8800	0.8800	1,517,272	0.8800	0.8800	13,352	
City of Fayette	General Revenue	16,382,010	0.5467	0.5467	16,176,389	0.5546	0.5546	89,714	
City of Franklin	General Revenue	489,415	0.9593	0.9593	505,236	0.9538	0.9538	4,819	
City of New Franklin	General Revenue	7,185,382	0.6048	0.6048	7,159,720	0.6127	0.6127	43,868	
City of Glasgow	General Revenue	10,329,590	0.5399	0.5399	10,195,194	0.5564	0.5564	56,726	
	Parks & Recreation	10,329,590	0.2539	0.2539	10,195,194	0.2617	0.2617	26,681	
	Library	10,329,590	0.2500	0.2500	10,195,194	0.2500	0.2500	25,488	
Howard County Library	General Revenue	97,620,224	0.1000	0.1000	100,015,480	0.1000	0.1000	100,015	
Howard Co Fire Protection District	General Revenue	62,261,564	0.2917	0.2917	63,343,106	0.2934	0.2934	185,849	
	Debt Service	62,261,564	0.2673	0.1472	63,343,106	0.2291	0.1407	89,124	

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APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year	
		Assessed		Levied	Assessed Value	Ceiling	Levied	Revenue		
		Value	Ceiling							
Armstrong Fire Protection District	General Revenue	13,017,484	0.3000	0.3000	13,952,712	0.2918	0.2918	40,714		
Glasgow Fire Protection District	General Revenue	25,804,632	0.3000	0.3000	29,003,670	0.2731	0.2731	79,209		
New Franklin R-I School District	Operating Funds-Schools	24,583,566	3.4390	3.4390	24,965,849	3.4363	3.4363	857,901	E	
	Debt Service	24,583,566	0.7451	0.5230	24,965,849	0.7032	0.5257	131,245		
Fayette R-III School District	Operating Funds-Schools	45,810,315	3.4856	3.4856	46,088,326	3.4567	3.4567	1,593,135	E	
	Debt Service	45,810,315	0.8484	0.7385	46,088,326	1.1560	0.7528	346,953		
Howard Co R-II School District	Operating Funds-Schools	22,694,391	4.0427	4.0427	22,346,971	4.0427	4.0427	903,421	E	
Howard County	General Revenue	107,481,297	0.4038	0.2732	109,696,243	0.4038	0.2760	302,762		
	Road & Bridge	87,719,590	0.2710	0.2710	81,708,014	0.2967	0.2967	242,428		
	Senate Bill 40	107,481,297	0.1000	0.1000	109,696,243	0.1000	0.1000	109,696		
<b>Jackson</b>										
Public Water Sup Dist 17 Jackson Co	General Revenue	76,463,208	0.0573	0.0573	78,828,747	0.0570	0.0570	44,932		
City of Blue Springs	General Revenue	724,564,229	0.5881	0.5759	718,099,095	0.5988	0.5988	4,299,977		
	Debt Service	724,564,229	0.2905	0.1500	718,099,095	0.3278	0.1501	1,077,867		
City of Buckner	General Revenue	23,810,873	0.6200	0.6200	23,551,734	0.6293	0.6293	148,211		
City of Grain Valley	General Revenue	164,464,692	0.6129	0.5476	158,423,999	0.5718	0.5685	900,640		
	Parks & Recreation	164,464,692	0.1281	0.1207	158,423,999	0.1260	0.1255	198,822		
	Health	164,464,692	0.0530	0.0500	158,423,999	0.0522	0.0500	79,212		
	Debt Service	164,464,692	1.4393	0.9483	158,423,999	1.5975	0.9925	1,572,358		
City of Grandview	General Revenue	265,539,937	1.0000	1.0000	258,787,123	1.0000	1.0000	2,587,871		
	Parks & Recreation	265,539,937	0.1200	0.1200	258,787,123	0.1200	0.1200	310,545		
	Debt Service	265,539,937	0.3836	0.3800	258,787,123	0.4325	0.3800	983,391		
City of Greenwood	General Revenue	64,579,527	0.4472	0.4472	64,564,526	0.4497	0.4472	288,733		
	GR-Fire Temp	64,579,527	0.6069	0.6069	64,564,526	0.6103	0.6069	391,842	2011	
	GR-Hydrant Temp	64,579,527	0.0194	0.0194	64,564,526	0.0195	0.0194	12,526	2011	
	Debt Service	64,579,527	0.5495	0.5482	64,564,526	0.6841	0.5482	353,943		
City of Independence	General Revenue	1,037,569,092	0.4866	0.4954	1,030,991,942	0.4907	0.4924	5,076,604	c	
	Indep. Sq. Spec. Benefit	4,963,112	0.5011	0.5011	4,444,121	0.5596	0.5596	24,869		
	Public Health-Recreation	1,037,569,092	0.2292	0.2334	1,030,991,942	0.2311	0.2312	2,383,653	c	
City of Kansas City	General Revenue	7,131,058,347	0.6726	0.6663	7,046,981,273	0.6786	0.6786	47,820,815		
	Museum	7,131,058,347	0.0196	0.0185	7,046,981,273	0.0188	0.0188	1,324,832		
	Health	7,131,058,347	0.4892	0.4846	7,046,981,273	0.4935	0.4935	34,776,853		
	Health-Temp	7,131,058,347	0.2200	0.2200	7,046,981,273	0.2200	0.2200	15,503,359	2013	
	Debt Service	7,131,058,347	0.6137	0.1400	7,046,981,273	0.7610	0.1400	9,865,774		
City of Lake Lotawana	General Revenue	67,298,426	0.4600	0.4600	66,699,973	0.4600	0.4600	306,820		
City of Lake Tapawingo	General Revenue	15,395,860	0.3485	0.3485	15,490,666	0.3494	0.3494	54,124		
	Debt Service	15,395,860	1.1265	1.1265	15,490,666	1.1630	1.1630	180,156		
City of Levasy	General Revenue	846,788	0.8548	0.7815	798,678	0.8286	0.8286	6,618		
City of Lone Jack	General Revenue	16,388,015	0.7558	0.7558	16,442,106	0.7624	0.7558	124,269		
	Debt Service	16,388,015	0.9194	0.9194	16,442,106	1.0745	0.9194	151,169		
City of Oak Grove	General Revenue	86,974,407	0.6451	0.6451	85,533,924	0.6607	0.6607	565,123		
	Debt Service	86,974,407	1.0039	0.1985	85,533,924	1.4772	0.1985	169,785		
City of Raytown	General Revenue	299,573,342	0.3662	0.3662	302,434,638	0.3662	0.3662	1,107,516		
	Parks & Recreation	299,573,342	0.1829	0.1829	302,434,638	0.1829	0.1829	553,153		
Village of Sibley	General Revenue	3,395,667	0.4007	0.4007	3,497,459	0.4007	0.4007	14,014		

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APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
City of Sugar Creek	General Revenue	47,771,075	1.0000	1.0000	46,352,034	1.0000	1.0000	463,520	
	Health	47,771,075	0.1300	0.1300	46,352,034	0.1300	0.1300	60,258	
City of Lee's Sunnit	General Revenue	1,654,009,573	0.9011	0.8966	1,620,849,484	0.9167	0.8966	14,532,536	
	Parks & Recreation	1,654,009,573	0.1595	0.1595	1,620,849,484	0.1631	0.1595	2,585,255	
	Debt Service	1,654,009,573	0.5182	0.4697	1,620,849,484	0.5592	0.4697	7,613,130	
Village of River Bend	General Revenue	1,806,696	0.4759	0.4759	1,659,386	0.4208	0.4208	6,983	B
Mid Continent Public Library	General Revenue	11,759,679,783	0.3200	0.3200	11,479,390,171	0.3200	0.3200	36,734,049	
Kansas City Public Library	General Revenue	3,070,720,363	0.4947	0.4999	3,061,347,649	0.5000	0.5000	15,306,738	c
Central Jackson Co Fire Prot Dist	General Revenue	941,993,591	1.0691	0.9102	932,115,954	1.0929	0.9293	8,662,154	
	Dispatch	941,993,591	0.0195	0.0195	932,115,954	0.0199	0.0199	185,491	
	Debt Service	941,993,591	0.1948	0.1200	932,115,954	0.2054	0.1200	1,118,539	
Lone Jack Community Fire Prot Dist	General Revenue	71,842,676	0.8453	0.8453	72,478,010	0.8482	0.8482	614,758	
	Ambulance	71,449,502	0.3000	0.3000	72,478,010	0.3000	0.3000	217,434	
Prairie Township Fire Prot Dist	General Revenue	109,343,845	0.7400	0.7400	107,528,789	0.7400	0.7400	795,713	
	Ambulance	109,343,845	0.3000	0.3000	107,528,789	0.3000	0.3000	322,586	
Raytown Fire Protection District	General Revenue	303,243,385	0.7800	0.7800	302,434,638	0.7800	0.7800	2,358,990	
	Pension	303,243,385	0.0500	0.0500	302,434,638	0.0500	0.0500	151,217	
	Debt Service	303,243,385	0.1902	0.1900	302,434,638	0.1800	0.1800	544,382	
Lotawana Fire Protection District	General Revenue	80,974,980	0.4966	0.4966	80,743,345	0.5004	0.5004	404,040	
	Ambulance	80,974,980	0.2358	0.2358	80,743,345	0.2376	0.2376	191,846	
	Debt Service	80,974,980	0.1500	0.1500	80,743,345	0.1500	0.1500	121,115	
Fort Osage Fire Protection District	General Revenue	159,227,262	0.8630	0.8630	163,135,280	0.8630	0.8630	1,407,857	
	Ambulance	159,227,262	0.4994	0.4994	163,135,280	0.4994	0.4994	814,698	
	Dispatch	159,227,262	0.0300	0.0300	163,135,280	0.0300	0.0300	48,941	
	Debt Service	159,227,262	0.4288	0.2500	163,135,280	0.4469	0.2500	407,838	
Inter City Fire Protection District	General Revenue	8,685,339	0.6092	0.6092	9,522,728	0.6092	0.5352	50,966	
	Debt Service	8,685,339	0.4355	0.4355	9,522,728	0.4365	0.4355	41,471	
Jackson County Health Department	General Revenue	9,285,019,702	0.2456	0.1556	9,201,363,298	0.2280	0.1526	14,041,280	
Metropolitan Community College Dist	General Revenue	12,542,344,207	0.2321	0.2329	12,528,508,243	0.2335	0.2335	29,254,067	
Fort Osage R-I School District	Operating Funds-Schools	262,507,251	4.5500	4.5500	259,002,207	4.5500	4.5500	11,784,600	E
	Debt Service	262,507,251	0.8447	0.8312	259,002,207	1.2047	0.9500	2,460,521	
Blue Springs R-IV School District	Operating Funds-Schools	1,232,829,298	5.1340	4.7412	1,216,723,859	5.1340	4.7273	57,518,187	
	Debt Service	1,232,829,298	1.9215	0.9874	1,216,723,859	1.8665	1.0013	12,183,056	
Grain Valley R-V School District	Operating Funds-Schools	247,083,355	3.8954	3.8954	243,331,311	3.9723	3.9723	9,665,850	E
	Debt Service	247,083,355	2.4768	1.5933	243,331,311	2.6640	1.5933	3,876,998	
Oak Grove R-VI School District	Operating Funds-Schools	123,931,439	3.7154	3.7154	120,194,663	3.8239	3.8200	4,591,436	E
	Debt Service	123,931,439	1.6314	1.1500	120,194,663	1.6652	1.3000	1,562,531	
Lee's Summit R-VII School District	Operating Funds-Schools	1,659,341,019	5.1022	4.9848	1,620,817,669	5.2124	5.0350	81,608,170	F
	Debt Service	1,659,341,019	1.8204	1.0700	1,620,817,669	1.9362	1.0700	17,342,749	
Hickman Mills C-I School District	Operating Funds-Schools	377,631,752	5.4717	5.4717	365,277,816	5.4717	5.4717	19,986,906	E
	Debt Service	377,631,752	1.3516	0.8000	365,277,816	1.4186	0.8500	3,104,861	
Raytown C-2 School District	Operating Funds-Schools	605,778,080	5.1500	5.1500	617,339,470	5.1500	5.1500	31,792,983	E
	Debt Service	605,778,080	1.6760	1.1700	617,339,470	1.4433	1.1700	7,222,872	
Grandview C-4 School District	Operating Funds-Schools	432,544,063	5.0936	5.0936	424,351,578	5.0936	5.0936	21,614,772	E
	Debt Service	432,544,063	1.0389	0.8000	424,351,578	0.8692	0.8000	3,394,813	

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**APPENDIX VII**  
**2011 PROPERTY TAX RATES**  
**LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY**

Political Subdivision	Purpose	2010			2011				Expiration Year	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue		
Lone Jack C-6 School District	Operating Funds-Schools	48,325,428	4.1265	4.1265	48,545,393	4.1482	4.1439	2,011,673	E	
	Debt Service	48,325,428	1.7603	1.3875	48,545,393	2.2269	1.3875	673,567		
Independence 30 School District	Operating Funds-Schools	940,627,778	4.4300	4.4300	934,233,285	4.4300	4.4300	41,386,535	E	
	Debt Service	940,627,778	1.5232	1.0000	934,233,285	1.9793	1.1500	10,743,683		
Kansas City 33 School District	Operating Funds-Schools	2,785,114,682	3.2302	2.9317	2,747,076,379	3.3000	2.9883	82,090,883	G	
	99 Article X, Section 11 g	2,785,114,682	2.0183	2.0183	••	••	••		2010	
	Article X, Section 11 g	••	••	••	2,747,076,379	1.9617	1.9617	53,889,397	2011	
Center 58 School District	Operating Funds-Schools	394,480,140	4.9551	4.9551	386,553,164	5.9330	5.7151	22,091,900	BE	
	Debt Service	394,480,140	0.9423	0.8600	386,553,164	1.1231	0.8600	3,324,357		
Jackson County	General Revenue	9,285,019,702	0.2868	0.1544	9,201,363,298	0.2667	0.1487	13,682,427		
	Parks & Recreation	9,285,019,702	0.1534	0.0920	9,201,363,298	0.1425	0.0898	8,262,824		
	Road & Bridge	9,285,019,702	0.2165	0.1410	9,201,363,298	0.2010	0.1387	12,762,291		
	Developmentally Disabled	9,285,019,702	0.0806	0.0748	9,201,363,298	0.0758	0.0748	6,882,620		
	Mental Health	9,285,019,702	0.1312	0.1218	9,201,363,298	0.1234	0.1218	11,207,260		
<b>Johnson</b>										
Johnson County Ambulance District	General Revenue	521,243,191	0.3000	0.2988	534,106,981	0.2987	0.2987	1,595,378		
Western Missouri Medical Center	General Revenue	526,982,068	0.1507	0.1497	540,063,444	0.1496	0.1496	807,935		
South Fork of Blackwater Watershed	General Revenue	38,009,271	0.1000	0.1000	38,347,698	0.1000	0.1000	38,348		
City of Centerview	General Revenue	1,272,645	0.9000	0.9000	1,275,802	0.9000	0.9000	11,482		
City of Chilhowee	General Revenue	1,418,258	1.0000	1.0000	1,372,336	1.0000	1.0000	13,723		
City of Holden	General Revenue	17,172,562	0.7376	0.7376	17,239,237	0.7403	0.7376	127,157		
	Debt Service	17,172,562	0.2170	0.1186	17,239,237	0.1852	0.1186	20,446		
City of Kingsville	General Revenue	4,196,976	0.7500	0.7500	5,052,184	0.7500	0.7500	37,891		
City of Knob Noster	General Revenue	20,883,623	0.6677	0.6677	21,074,231	0.6716	0.6716	141,535		
	Fire	20,883,623	0.3000	0.3000	21,074,231	0.3000	0.3000	63,223	2012	
City of Leeton	General Revenue	3,251,216	0.8691	0.8691	3,182,063	0.8880	0.8880	28,257		
City of Warrensburg	General Revenue	185,622,040	0.3581	0.3543	192,375,712	0.3515	0.3515	676,201		
	Parks & Recreation	185,622,040	0.1945	0.1924	192,375,712	0.1909	0.1909	367,245		
	General Revenue	882,356,597	0.2618	0.2618	894,175,385	0.2618	0.2618	2,340,951		
Trails Consolidated Library	General Revenue	105,000,080	0.3700	0.3700	108,252,812	0.3662	0.3662	396,422		
Fire District #2 of Johnson County	General Revenue	191,139,763	0.3590	0.3590	193,991,755	0.3590	0.3590	696,430		
Johnson County Fire Prot Dist	Debt Service	191,139,763	0.2773	0.1800	193,991,755	0.2563	0.1800	349,185		
	General Revenue	526,982,068	0.1000	0.1000	540,063,444	0.1000	0.1000	540,063		
Johnson County Community Health	General Revenue	526,982,068	0.1000	0.1000	540,063,444	0.1000	0.1000	540,063		
Kingsville R-I School District	Operating Funds-Schools	21,478,447	3.7500	3.7500	22,391,224	3.7500	3.7500	839,671	E	
	Debt Service	21,478,447	1.5062	1.0662	22,391,224	1.5034	1.0662	238,735		
Holden R-III School District	Operating Funds-Schools	88,310,634	3.7500	3.7500	87,711,593	3.7500	3.7500	3,289,185	E	
	Debt Service	88,310,634	1.0682	0.8400	87,711,593	0.8432	0.8400	736,777		
Chilhowee R-IV School District	Operating Funds-Schools	8,889,448	5.6500	5.6000	8,829,438	5.5552	5.5552	490,493	E	
Johnson Co R-VII School District	Operating Funds-Schools	34,542,878	3.6016	3.5000	35,137,098	3.4123	3.4123	1,198,983	E	
	Debt Service	34,542,878	1.0313	0.8000	35,137,098	0.9335	0.8000	281,097		
Knob Noster R-VIII School District	Operating Funds-Schools	55,900,206	2.7500	2.7500	55,346,151	2.7500	2.7500	1,522,019	E	
Leeton R-X School District	Operating Funds-Schools	16,032,362	4.1100	4.0969	15,162,259	4.1100	4.0969	621,183	E	
Leeton R-X School District	Debt Service	16,032,362	1.0452	0.8600	15,162,259	1.3164	0.8600	130,395		
	Operating Funds-Schools	250,287,903	3.7680	3.7680	256,745,346	3.6970	3.6970	9,491,875	E	
Warrensburg R-VI School District	Debt Service	250,287,903	0.9547	0.7200	256,745,346	0.8330	0.7200	1,848,566		

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Johnson County	General Revenue	526,982,068	0.3276	0.1262	540,063,444	0.3275	0.1300	702,082	
	Road & Bridge	526,982,068	0.2416	0.2416	540,063,444	0.2415	0.2415	1,304,253	
	Senate Bill 40	526,982,068	0.1200	0.1195	540,063,444	0.1195	0.1194	644,836	
<b>Lafayette</b>									
Little Sni A Bar Watershed Sub Dist	General Revenue	6,892,891	0.0824	0.0824	6,722,549	0.0861	0.0861	5,788	
Tabo Creek Watershed Sub District	General Revenue	16,000,560	0.0750	0.0750	15,610,215	0.0775	0.0775	12,098	
Wellington Napoleon Sub District	General Revenue	4,401,870	0.0826	0.0826	4,431,212	0.0826	0.0826	3,660	
Alma Spec Road Dist Lafayette Co	Special Road and Bridge	10,868,221	0.2978	0.2978	12,371,429	0.2701	0.2701	33,415	2012
Corder Spec Rd Dist Lafayette Co	Special Road and Bridge	8,677,557	0.3000	0.3000	9,914,222	0.2725	0.2725	27,016	2012
Concordia Spec Rd Dist Lafayette Co	Special Road and Bridge	42,002,186	0.3300	0.3300	41,703,930	0.3300	0.3300	137,623	2012
Dover Spec Rd Dist Lafayette Co	Special Road and Bridge	8,460,771	0.3351	0.3351	8,949,878	0.3254	0.3254	29,123	2011
Higginsville Road Dist Lafayette Co	Special Road District	55,538,682	0.2400	0.2400	54,951,879	0.2400	0.2400	131,885	2011
Mayview Spec Rd Dist Lafayette Co	Special Road and Bridge	12,127,108	0.3498	0.3498	12,226,311	0.3498	0.3498	42,768	2013
Odessa Spec Rd Dist Lafayette Co	Special Road and Bridge	103,098,765	0.2400	0.2400	..	..	..	..	2010
	Special Road and Bridge	..	..	..	99,050,058	0.2553	0.2553	252,875	A 2014
Waverly Spec Rd Dist Lafayette Co	Special Road and Bridge	15,540,029	0.2388	0.2388	..	..	..	..	2010
	Special Road and Bridge	..	..	..	16,863,742	0.2800	0.2800	47,218	A 2014
Wellington Napoleon Rd Lafayette Co	Special Road and Bridge	24,073,429	0.3500	0.3500	..	..	..	..	2010
	Special Road and Bridge	..	..	..	24,993,888	0.3500	0.3500	87,479	A 2013
City of Alma	General Revenue	3,852,712	0.5234	0.5234	3,897,904	0.5234	0.5234	20,402	
	General Revenue - Temp	3,852,712	0.3000	0.3000	3,897,904	0.3000	0.3000	11,694	2013
Village of Aulville	General Revenue	572,728	0.4335	0.4335	599,626	0.4336	0.4335	2,599	
City of Bates City	General Revenue	4,278,007	0.2903	0.2903	4,286,096	0.2903	0.2903	12,443	
City of Concordia	General Revenue	26,924,335	0.5334	0.5334	26,124,781	0.5521	0.5521	144,235	
City of Corder	General Revenue	2,614,310	0.5950	0.5950	2,726,342	0.5910	0.5910	16,113	
	Parks & Recreation	2,614,310	0.1465	0.1465	2,726,342	0.1455	0.1455	3,967	
Village of Dover	General Revenue	533,073	0.3000	0.3000	627,362	0.2856	0.2856	1,792	
City of Higginsville	General Revenue	40,777,801	0.4320	0.4320	39,375,803	0.4477	0.4477	176,285	
	Parks & Recreation	40,777,801	0.3439	0.3439	39,375,803	0.3564	0.3564	140,335	
	Library	31,496,787	0.1835	0.1835	30,261,201	0.1900	0.1900	57,496	
City of Lexington	General Revenue	42,457,049	0.5211	0.5211	40,895,900	0.5486	0.5486	224,355	
	Parks & Recreation	42,457,049	0.2647	0.2647	40,895,900	0.2787	0.2787	113,977	
	Health	42,457,049	0.1413	0.1413	40,895,900	0.1487	0.1487	60,812	
City of Mayview	General Revenue	1,376,845	0.6456	0.6456	1,372,936	0.6475	0.6475	8,890	
City of Napoleon	General Revenue	2,143,411	0.7848	0.7848	2,071,961	0.8118	0.8118	16,820	
City of Odessa	General Revenue	49,057,343	0.5569	0.5569	48,186,293	0.5703	0.5703	274,806	
	Parks & Recreation	49,057,343	0.1471	0.1471	48,186,293	0.1506	0.1506	72,569	
City of Waverly	General Revenue	7,087,884	0.5142	0.5142	7,118,619	0.5167	0.5142	36,604	
	Streets	7,087,884	0.2076	0.2076	7,118,619	0.2086	0.2076	14,778	
City of Wellington	General Revenue	6,100,831	0.4848	0.4848	4,916,596	0.4999	0.4999	29,577	
City of Lake Lafayette	General Revenue	1,834,243	1.0000	1.0000	1,767,116	1.0000	1.0000	17,671	
	Streets	..	..	..	1,767,116	0.7388	0.0000	0	A
Corder Fire Protection District	General Revenue	14,528,964	0.3308	0.3308	16,347,330	0.3049	0.3049	49,843	

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APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Sni Valley Fire Protection District	General Revenue	170,532,196	0.4869	0.4846	165,498,994	0.5023	0.5023	831,301	
	Dispatch	170,532,196	0.0300	0.0300	165,498,994	0.0300	0.0300	49,650	
	Fire and Ambulance	170,532,196	0.1500	0.1500	165,498,994	0.1500	0.1500	248,248	
	Debt Service	170,532,196	0.1327	0.1327	165,498,994	0.1424	0.1424	235,671	
Concordia Fire Protection District	General Revenue	50,622,266	0.2745	0.2745	51,231,738	0.2745	0.2745	140,631	
Alma Fire Protection District	General Revenue	13,474,542	0.5113	0.4800	15,807,212	0.4235	0.4235	66,944	
Wellington-Napoleon Fire Prot Dist	General Revenue	26,304,215	0.2648	0.2648	26,887,985	0.2642	0.2642	71,038	
	Ambulance Odessa Fire	26,304,215	0.3500	0.3500	26,887,985	0.3492	0.3492	93,893	
Protection District	General Revenue	98,542,978	0.4582	0.4582	94,927,037	0.4700	0.4700	446,157	
Wellington-Napoleon-IX Reg Rec Ds	Parks & Recreation	28,851,343	0.1714	0.1714	24,961,534	0.1991	0.1991	49,698	
Lafayette County Health Department	General Revenue	386,874,016	0.0721	0.0721	384,388,110	0.0731	0.0731	280,988	
Concordia R-II School District	Operating Funds-Schools	46,447,165	3.8158	3.8157	45,124,804	3.9488	3.9488	1,781,888	E
	Debt Service	46,447,165	0.7165	0.3100	45,124,804	0.4093	0.4093	184,696	
Lafayette Co C-I School District	Operating Funds-Schools	66,135,154	3.1620	3.1620	64,458,681	3.8862	3.8862	2,504,993	BE
	Debt Service	66,135,154	1.5648	1.0000	64,458,681	1.6114	1.0000	644,587	
Odessa R-VII School District	Operating Funds-Schools	127,332,431	3.7992	3.7992	121,508,025	3.8817	3.7113	4,509,527	E
	Debt Service	127,332,431	2.2453	1.0633	121,508,025	2.4320	1.1512	1,398,800	
Santa Fe R-X School District	Operating Funds-Schools	28,311,480	4.5518	4.5518	28,797,924	4.5420	4.5420	1,308,002	E
	Debt Service	28,311,480	0.8806	0.5400	28,797,924	0.9076	0.5498	158,331	
Wellington-Napoleon-IX Sch Dist	Operating Funds-Schools	25,165,060	3.8029	3.8029	24,960,714	3.7890	3.7890	945,761	E
	Debt Service	25,165,060	1.1157	0.7500	24,960,714	0.7934	0.7500	187,205	
Lexington R-V School District	Operating Frnds-Schools	54,974,466	3.4652	3.4652	53,598,214	3.5706	3.5706	1,913,778	E
	Debt Service	54,974,466	1.8463	0.9300	53,598,214	1.8309	0.9300	498,463	
Lafayette County	General Revenue	386,874,016	0.2885	0.1850	384,388,110	0.2924	0.1900	730,337	
	Johnson Grass	386,874,016	0.0272	0.0100	384,388,110	0.0101	0.0101	38,823	
	Road & Bridge	386,874,016	0.2164	0.2164	384,388,110	0.2193	0.2193	842,963	
	Common Road District	447,750	0.2999	0.2999	469,880	0.2999	0.2999	1,409	2012
	Senate Bill 40	386,874,016	0.0632	0.0632	384,388,110	0.0641	0.0641	246,393	
	2- W Common Rd Dist	34,560,706	0.3300	0.3300	32,063,213	0.3300	0.3300	105,809	2012
	i-E Common Road Dist	13,919,979	0.3500	0.3500	14,073,643	0.3500	0.3500	49,258	2011
<u>Nodaway</u>									
Hoover Frankum Watershed Sub Dist	General Revenue	1,186,682	0.3800	0.3800	1,186,682	0.3800	0.3800	4,509	
Mozingo Creek Watershed Sub Dist	General Revenue	12,003,061	0.0000	0.0000	12,003,061	0.0000	0.0000	0	
102 River Tributaries Sub District	General Revenue	8,521,103	0.1000	0.1000	8,521,103	0.1000	0.1000	8,521	
City of Arkoe	General Revenue	325,953	0.8447	0.8447	317,433	0.8673	0.8673	2,753	
City of Barnard	General Revenue	925,233	0.8132	0.8132	909,691	0.8271	0.8271	7,524	
	Streets	925,233	1.1501	1.1501	**	**	**		2010
	Streets	**	**	**	909,691	1.2903	1.2903	11,738	A 2012
City of Burlington Junction	General Revenue	3,427,722	0.8865	0.8865	3,516,441	0.8911	0.8911	31,335	
	General Revenue-Temp	3,427,722	0.2720	0.2720	**	**	**		2010
	General Revenu-Temp	**	**	**	3,516,441	0.3061	0.3000	10,549	A 2014
City of Clearmont	General Revenue	1,064,176	0.6798	0.6798	1,053,675	0.6880	0.6880	7,249	
Village of Clyde	General Revenue	634,890	0.4617	0.4617	620,416	0.4724	0.4724	2,931	
City of Conception Junction	General Revenue	1,065,309	0.9364	0.9364	1,001,536	0.9964	0.9964	9,979	
City of Elmo	General Revenue	619,145	0.0000	0.0000	649,330	0.0000	0.0000	0	

APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
City of Elmo	General Revenue-Temp	619,145	0.9002	0.9002	649,330	0.9126	0.9126	5,926	2011
	Streets-Temp	619,145	0.4052	0.4052	649,330	0.4108	0.4108	2,667	2011
City of Graham	General Revenue	830,333	0.9491	0.9491	833,019	0.9606	0.9606	8,002	
	Streets	830,333	1.1400	1.1400	833,019	1.1400	0.0000	0	
	Street Improvement	..	..	..	833,019	1.1711	1.1400	9,496	A 2013
Village of Guilford	General Revenue	402,428	1.0000	1.0000	365,369	1.0000	1.0000	3,654	
	Streets	402,428	0.5000	0.5000	365,369	0.5000	0.5000	1,827	2014
City of Hopkins	General Revenue	3,028,746	0.3507	0.3507	3,412,637	0.3571	0.3571	12,187	
	Lights	3,028,746	0.1845	0.1845	3,412,637	0.1879	0.1879	6,412	
	Streets	3,028,746	0.1845	0.1845	3,412,637	0.1879	0.1879	6,412	
	General Revenue-Temp	3,028,746	0.1793	0.1793	3,412,637	0.1826	0.1826	6,231	2011
	Street Improvements	3,028,746	0.7500	0.7500	3,412,637	0.7500	0.7500	25,595	2013
City of Maryville	General Revenue	125,945,230	0.3297	0.3297	123,677,284	0.3383	0.3383	418,400	
	Parks & Recreation	125,945,230	0.3000	0.3000	123,677,284	0.3000	0.3000	371,032	
	Library	125,945,230	0.1490	0.1490	123,677,284	0.1529	0.1529	189,103	
	Debt Service	125,945,230	0.1224	0.1194	123,677,284	0.1366	0.1294	160,038	
City of Parnell	General Revenue	512,024	0.9470	0.9470	493,144	0.9913	0.9913	4,889	
	Parks & Recreation	512,024	0.2705	0.2705	493,144	0.2705	0.2705	1,334	2012
	GR-Temp	512,024	0.3609	0.3609	493,144	0.3610	0.3610	1,780	2012
Village of Pickering	General Revenue	695,502	0.8344	0.8344	676,686	0.8674	0.8300	5,616	
	Streets	695,502	1.0000	1.0000	676,686	1.0000	1.0000	6,767	2012
Village of Quitman	General Revenue	136,172	0.9378	0.9378	124,719	1.0000	1.0000	1,247	
City of Ravenwood	General Revenue	2,613,059	0.7194	0.7194	2,602,144	0.7289	0.7289	18,967	
	Streets-Temp	2,613,059	0.9456	0.9456	2,602,144	0.9456	0.9456	24,606	2011
City of Skidmore	General Revenue	1,413,656	0.9350	0.9350	1,474,618	0.9600	0.9600	14,156	
	Streets	1,413,656	0.9350	0.9350	1,474,618	0.9600	0.9600	14,156	
Atchison Township of Nodaway Co	General Revenue	5,677,740	0.0483	0.0483	5,929,895	0.0483	0.0483	2,864	
	Road & Bridge	5,677,740	0.4826	0.4826	5,929,895	0.4826	0.4826	28,618	
	Special Road and Bridge	5,677,740	0.3378	0.3378	5,929,895	0.3378	0.3378	20,031	2012
Grant Township of Nodaway County	General Revenue	6,454,657	0.0483	0.0483	6,697,024	0.0481	0.0481	3,221	
	Road & Bridge	6,454,657	0.4823	0.4823	6,697,024	0.4806	0.4806	32,186	
	Special Road and Bridge	6,454,657	0.3376	0.3376	6,697,024	0.3364	0.3364	22,529	2012
	Debt Service	6,454,657	0.6350	0.6350	6,697,024	0.5256	0.5256	35,200	
Green Township of Nodaway Co	General Revenue	4,956,655	0.0491	0.0491	5,100,150	0.0491	0.0491	2,504	
	Road & Bridge	4,956,655	0.4913	0.4913	5,100,150	0.4913	0.4913	25,057	
	Special Road and Bridge	4,956,655	0.3439	0.3439	5,100,150	0.3439	0.3439	17,539	2012
	Debt Service	4,956,655	0.9343	0.9343	5,100,150	0.6082	0.6082	31,019	
Hopkins Township of Nodaway Co	General Revenue	7,087,048	0.0472	0.0472	7,466,931	0.0474	0.0474	3,539	
	Road & Bridge	7,087,048	0.4724	0.4724	7,466,931	0.4740	0.4740	35,393	
	Special Road and Bridge	7,087,048	0.3314	0.3314	7,466,931	0.3325	0.3325	24,828	2012
Hughes Township of Nodaway Co	General Revenue	8,215,049	0.0500	0.0500	8,595,274	0.0500	0.0500	4,298	
	Road & Bridge	8,215,049	0.5000	0.5000	8,595,274	0.5000	0.5000	42,976	
	Special Road and Bridge	8,215,049	0.3396	0.3396	8,595,274	0.3396	0.3396	29,190	2012
	Debt Service	8,215,049	0.4504	0.4130	8,595,274	0.4084	0.4084	35,103	

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Independence Township, Nodaway Co	General Revenue	4,387,971	0.0466	0.0466	4,440,675	0.0466	0.0466	2,069	
	Road & Bridge	4,387,971	0.4670	0.4670	4,440,675	0.4670	0.4670	20,738	
	Special Road and Bridge	4,387,971	0.3500	0.3500	4,440,675	0.3500	0.3500	15,542	2012
	Debt Service	4,387,971	0.6700	0.6700	4,440,675	0.6934	0.6934	30,792	
Jackson Township of Nodaway Co	General Revenue	11,153,719	0.0498	0.0498	11,638,372	0.0494	0.0494	5,749	
	Road & Bridge	11,153,719	0.4982	0.4982	11,638,372	0.4942	0.4942	57,517	
	Special Road and Bridge	11,153,719	0.3487	0.3487	..	..	..		2010
Jackson Township of Nodaway Co	Special Road and Bridge	..	..	..	11,638,372	0.3500	0.3500	40,734	A 2014
	Debt Service	11,153,719	0.4550	0.4550	11,638,372	0.4705	0.4705	54,759	
Jefferson Township of Nodaway Co	General Revenue	9,560,693	0.0485	0.0485	9,820,587	0.0485	0.0485	4,763	
	Road & Bridge	9,560,693	0.4847	0.4847	9,820,587	0.4847	0.4847	47,600	
	Special Road and Bridge	9,560,693	0.3398	0.3398	9,820,587	0.3398	0.3398	33,370	2012
Lincoln Township of Nodaway Co	General Revenue	5,711,442	0.0489	0.0489	5,916,152	0.0489	0.0489	2,893	
	Road & Bridge	5,711,442	0.4887	0.4887	5,916,152	0.4887	0.4887	28,912	
	Special Road and Bridge	5,711,442	0.3421	0.3421	..	..	..		2010
	Special Road and Bridge	..	..	..	5,916,152	0.3531	0.3531	20,890	A 2014
Monroe Township of Nodaway Co	General Revenue	4,852,233	0.0486	0.0486	4,933,715	0.0489	0.0489	2,413	
	Road & Bridge	4,852,233	0.4751	0.4751	4,933,715	0.4776	0.4776	23,563	
	Special Road and Bridge	4,852,233	0.3353	0.3353	4,933,715	0.3371	0.3371	16,632	2012
	Debt Service	4,852,233	0.8382	0.8382	4,933,715	0.8432	0.8432	41,601	
Nodaway Township of Nodaway Co	General Revenue	8,957,400	0.0470	0.0470	9,322,028	0.0470	0.0470	4,381	
	Road & Bridge	8,957,400	0.4700	0.4700	9,322,028	0.4700	0.4700	43,814	
	Special Road and Bridge	8,957,400	0.3290	0.3290	..	..	..		2010
	Special Road and Bridge	..	..	..	9,322,028	0.3517	0.3517	32,786	A 2014
	Debt Service	8,957,400	0.3338	0.3338	9,322,028	0.7037	0.7037	65,599	
Polk Township of Nodaway Co	General Revenue	198,173,557	0.0500	0.0500	194,121,720	0.0500	0.0500	97,061	
	Road & Bridge	198,173,557	0.2774	0.2774	194,121,720	0.2853	0.2853	553,829	
	Special Road and Bridge	198,173,557	0.1494	0.1494	194,121,720	0.1494	0.1494	290,018	2012
Union Township of Nodaway Co	General Revenue	5,752,219	0.0493	0.0493	5,815,134	0.0493	0.0493	2,867	
	Road & Bridge	5,752,219	0.4926	0.4926	5,815,134	0.4926	0.4926	28,645	
	Special Road and Bridge	5,752,219	0.3448	0.3448	..	..	..		2010
	Special Road and Bridge	..	..	..	5,815,134	0.3519	0.3519	20,463	A 2014
	Debt Service	5,752,219	0.5354	0.5354	5,815,134	0.5537	0.5537	32,198	
Washington Township of Nodaway Co	General Revenue	9,253,820	0.0475	0.0475	9,311,283	0.0475	0.0475	4,423	
	Road & Bridge	9,253,820	0.4752	0.4752	9,311,283	0.4752	0.4752	44,247	
	Special Road and Bridge	9,253,820	0.3355	0.3355	9,311,283	0.3355	0.3355	31,239	2012
White Cloud Township of Nodaway Co	General Revenue	7,713,766	0.0459	0.0459	7,942,982	0.0467	0.0467	3,709	
	Road & Bridge	7,713,766	0.4505	0.4505	7,942,982	0.4583	0.4583	36,403	
	Special Road and Bridge	7,713,766	0.3420	0.3420	..	..	..		2010
	Special Road and Bridge	..	..	..	7,942,982	0.3614	0.3614	28,706	A 2014
	Debt Service	7,713,766	0.6646	0.6646	7,942,982	0.5703	0.5703	45,299	
Bamard Fire Protection District	General Revenue	13,989,202	0.1931	0.1931	14,431,473	0.1930	0.1930	27,853	
Graham Fire Protection District	General Revenue	8,546,064	0.1000	0.1000	8,942,616	0.2025	0.2000	17,885	B
14979 Katy Road	General Revenue	9,692,684	0.2205	0.2205	10,116,183	0.2205	0.2205	22,306	
Polk Fire Protection District	General Revenue	73,209,241	0.0495	0.0495	72,536,746	0.1547	0.1500	108,805	B
Clearmont Fire Protection District	General Revenue	5,302,822	0.2896	0.2896	5,622,306	0.2848	0.2848	16,012	

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Skidmore Fire Protection District	General Revenue	8,105,724	0.2956	0.2956	8,379,131	0.2956	0.2956	24,769	
West Nodaway Fire Protection Dist	General Revenue	13,252,091	0.2675	0.2675	13,813,338	0.2675	0.2675	36,951	
Jackson Township Fire Prot Dist	General Revenue	11,157,407	0.0000	0.0000	11,639,601	0.0000	0.0000	0	
	Fire	11,157,407	0.2989	0.2989	11,639,601	0.2966	0.2966	34,523	
Union Township Fire Protection Dist	General Revenue	4,454,936	0.2981	0.2981	4,500,182	0.2981	0.2981	13,415	
Elmo Fire Protection District	General Revenue	3,946,079	0.2888	0.2888	4,134,318	0.2888	0.2888	11,940	
Parnell Fire Protection District	General Revenue	5,006,550	0.2745	0.2745	5,119,285	0.2774	0.2774	14,201	
Nodaway County Health Center	General Revenue	297,908,962	0.0500	0.0500	297,471,203	0.0500	0.0500	148,736	
Nodaway-Holt R-VII School District	Operating Funds-Schools	22,188,685	3.6942	3.6942 E	23,082,152	3.6603	3.6603	844,876	E
	Operating Funds-Temp	22,188,685	0.8835	0.8835	23,082,152	0.8856	0.8856	204,416	2019
West Nodaway Co R-I School District	Operating Funds-Schools	21,432,210	3.6585	3.6585 E	22,220,590	3.6203	3.6203	804,452	E
	Debt Service	21,432,210	0.6224	0.5000	22,220,590	0.5643	0.5000	111,103	
Northeast Nodaway Co R-V SchDist	Operating Funds-Schools	13,264,767	5.1272	5.1272 E	13,569,843	5.1285	5.1285	695,929	E
	Operating Funds - Temp	13,264,767	0.5500	0.5500 A	13,569,843	0.5500	0.5500	74,634	2014
	Debt Service	13,264,767	1.2926	0.8900	13,569,843	0.9690	0.8900	120,772	
Jefferson C-123 School District	Operating Funds-Schools	12,753,589	6.0164	5.6037	12,999,384	5.9622	5.5675	723,741	
North Nodaway Co R-VI School Dist	Operating Funds-Schools	14,299,059	4.4843	4.4843 E	14,829,834	4.4121	4.4121	654,307	E
	Debt Service	14,299,059	0.6736	0.5900	14,829,834	0.6284	0.5900	87,496	
Maryville R-II School District	Operating Funds-Schools	194,319,589	4.6112	4.3693	190,327,055	4.6112	4.3615	8,301,115	
	Debt Service	194,319,589	0.9202	0.5643	190,293,605	0.9966	0.6143	1,168,974	
South Nodaway Co R-IV School Dist	Operating Funds-Schools	12,891,082	5.5110	5.5686 EC	13,205,925	5.4499	5.4499	719,710	E
	Debt Service	12,891,082	0.0000	0.0000	**	**	**		
Nodaway County	General Revenue	297,908,962	0.3635	0.1600	297,471,203	0.3662	0.1400	416,460	
	Ambulance	297,908,962	0.1869	0.0000	297,471,203	0.1883	0.0000	0	
	Senate Bill 40	297,908,962	0.0500	0.0500	297,471,203	0.0500	0.0500	148,736	
	Senior Services	297,908,962	0.0500	0.0500	297,471,203	0.0500	0.0500	148,736	
<b>Pettis</b>									
City of Green Ridge	General Revenue	2,999,867	0.8893	0.8893	2,786,844	0.9629	0.9629	26,835	
City of Houstonia	General Revenue	1,024,366	1.0000	1.0000	1,061,365	1.0000	1.0000	10,614	
Village of Hughesville	General Revenue	1,022,607	0.4085	0.4085	1,037,410	0.4116	0.4116	4,270	
	General Revenue-Temp	1,022,607	0.3000	0.3000	1,037,410	0.3000	0.3000	3,112	2011
City of La Monte	General Revenue	5,881,390	0.9264	0.8471	6,119,779	0.8577	0.8577	52,489	
	Parks & Recreation	5,881,390	0.0400	0.0384	6,119,779	0.0389	0.0389	2,381	
City of Sedalia	General Revenue	240,048,184	0.4295	0.4295	254,163,775	0.4295	0.4295	1,091,633	
	Parks & Recreation	240,048,184	0.1494	0.1494	254,163,775	0.1494	0.1494	379,721	
	Library	194,859,624	0.2102	0.2102	201,130,366	0.2121	0.2121	426,598	
	Police	240,048,184	0.0840	0.0840	254,163,775	0.0840	0.0840	213,498	
	Fire	240,048,184	0.0459	0.0459	254,163,775	0.0459	0.0459	116,661	
City of Smithton	General Revenue	3,967,798	0.8200	0.8200	4,436,952	0.7456	0.7456	33,082	
Boonslick Regional Library	General Revenue	779,905,976	0.1399	0.1399	797,740,980	0.1399	0.1399	1,116,040	
Pettis County Fire Prot Dist #1	General Revenue	205,918,569	0.2817	0.2791	204,845,893	0.2834	0.2791	571,725	
Sedalia Special Business District	General Revenue	6,195,503	0.6176	0.6176	6,097,800	0.6281	0.6281	38,300	
Pettis County Health Center	General Revenue	533,205,832	0.0875	0.0875	551,559,225	0.0875	0.0875	482,614	
State Fair Community College	General Revenue	771,250,567	0.4055	0.4055	785,001,581	0.4055	0.4055	3,183,181	
Pettis Co R-V School District	Operating Funds-Schools	22,596,294	3.4381	3.4381 E	23,148,804	3.4345	3.4345	795,046	E
	Debt Service	22,596,294	0.4817	0.4303	23,148,804	0.4840	0.4303	99,609	

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue		
La Monte R-IV School District	Operating Funds-Schools	17,719,928	3.1026	2.9500	18,175,034	3.1637	2.9500	536,164	E	
	Debt Service	17,719,928	0.9715	0.8000	18,175,034	0.8318	0.8000	145,400		
Smithton R-VI School District	Operating Funds-Schools	35,151,453	2.8830	2.8830	35,654,401	3.5278	3.5278	1,257,816	BE	
	Operating Funds-Temp	35,151,453	0.5805	0.5805	35,654,401	0.5840	0.0000	0	2011	
	Debt Service	35,151,453	0.5257	0.5257	35,654,401	0.4933	0.4933	175,883		
Green Ridge R-VIII School District	Operating Funds-Schools	21,360,328	3.4884	3.4884	22,268,525	3.4261	3.4261	762,942	E	
	Debt Service	21,360,328	0.5332	0.4016	22,268,525	0.5694	0.4639	103,304		
Pettis Co R-XII School District	Operating Funds-Schools	58,528,001	3.0274	2.9944	52,063,540	3.3828	2.9944	1,558,991	E	
Sedalia 200 School District	Operating Funds-Schools	329,094,647	3.0303	3.0303	338,660,169	3.0049	3.0049	10,176,399	E	
	Operating Funds-Temp	329,094,647	0.8628	0.8628	338,660,169	0.8628	0.8628	2,921,960	2026	
Pettis County	General Revenue	533,205,832	0.3886	0.0257	537,153,652	0.3885	0.0257	138,048		
	Johnson Grass	533,205,832	0.0051	0.0050	537,153,652	0.0050	0.0050	26,858		
	Road & Bridge	533,205,832	0.2817	0.2787	537,153,652	0.2800	0.2787	1,497,047		
	Developmentally Disabled	533,205,832	0.0875	0.0875	537,153,652	0.0879	0.0879	472,158		
<b>Platte</b>										
Northland Regional Ambulance Dist	General Revenue	467,400,477	0.4298	0.4298	472,497,581	0.4345	0.4298	2,030,795		
Southern Platte County Ambulance	General Revenue	483,240,840	0.0914	0.0900	493,310,298	0.0900	0.0900	443,979		
Platte Co Drainage Ditch Dist 1	General Revenue	2,333,410	0.0859	0.0859	1,431,063	0.1000	0.0859	1,229		
Farley Special Road Dist, Platte Co	Road & Bridge	15,138,649	0.3283	0.3283	15,540,266	0.3283	0.3283	51,019		
	Special Road and Bridge	15,138,649	0.3472	0.3472	15,540,266	0.3472	0.3472	53,956	2012	
Parkville Spec Road Dist Platte Co	Road & Bridge	675,824,047	0.2581	0.2581	676,404,061	0.2605	0.2605	1,762,033		
Platte City Spec Rd Dist Platte Co	Road & Bridge	1,033,883,241	0.2191	0.2150	1,028,408,118	0.2190	0.2150	2,211,077		
Weston Spec Rd Dist Platte Co	Road & Bridge	55,735,024	0.2486	0.2486	56,461,756	0.2486	0.2486	140,364		
	Special Road and Bridge	55,735,024	0.3500	0.3500	56,461,756	0.3500	0.3500	197,616	2011	
City of Camden Point	General Revenue	5,610,722	0.6728	0.6728	5,627,251	0.6728	0.6728	37,860		
City of Dearborn	General Revenue	5,454,329	0.4682	0.4682	5,481,328	0.4691	0.4691	25,713		
City of Edgerton	General Revenue	5,387,199	0.6820	0.6820	5,536,495	0.6820	0.6820	37,759		
Village of Farley	General Revenue	2,723,112	0.4605	0.4605	2,918,439	0.4578	0.4578	13,361		
Village of Ferrelview	General Revenue	2,518,999	0.4956	0.4749	2,401,396	0.5050	0.4749	11,404		
Village of Iatan	General Revenue	236,849	0.5000	0.4991	244,058	0.5000	0.4991	1,218		
City of Platte City	General Revenue	76,182,543	0.5209	0.5195	75,831,672	0.5230	0.5195	393,946		
	Debt Service	76,182,543	0.8294	0.5200	75,831,672	1.1961	0.5200	394,325		
City of Platte Woods	General Revenue	10,186,502	0.7609	0.7000	10,708,386	0.6914	0.6914	74,038		
City of Tracy	General Revenue	2,623,898	0.6739	0.6739	2,677,255	0.6739	0.6739	18,042		
	Debt Service	2,623,898	0.4271	0.4271	2,677,255	0.6297	0.6297	16,859		
City of Weatherby Lake	General Revenue	40,582,419	1.0000	1.0000	41,198,308	1.0000	1.0000	411,983		
	Parks & Recreation	40,582,419	0.2118	0.2118	41,198,308	0.2124	0.2124	87,505		
	Debt Service	40,582,419	0.5917	0.5917	41,198,308	0.9994	0.7683	316,527		
City of Weston	General Revenue	21,100,184	0.4605	0.4605	21,385,562	0.4610	0.4610	98,587		
	Parks & Recreation	21,100,184	0.1677	0.1677	21,385,562	0.1679	0.1679	35,906		
	Lights	21,100,184	0.1303	0.1303	21,385,562	0.1304	0.1304	27,887		
City of Lake Waukomis	General Revenue	13,882,558	0.8034	0.8034	13,942,484	0.8034	0.8034	112,014		
	General Revenue - Temp	13,882,558	0.7000	0.7000	13,942,484	0.7000	0.7000	97,597	2011	
City of Parkville	General Revenue	178,951,034	0.4748	0.4748	185,288,906	0.4748	0.4748	879,752		
	General Revenue-Temp	178,951,034	0.1795	0.1795	185,288,906	0.1795	0.1795	332,594	2024	
City of Northmoor	General Revenue	7,357,355	0.0000	0.0000	7,268,776	0.0000	0.0000	0		

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Town of Ridgely	General Revenue	1,111,414	0.3182	0.3182	1,113,075	0.3184	0.3184	3,544	
City of Houston Lake	General Revenue	2,808,721	0.6668	0.6668	2,809,411	0.6690	0.6690	18,795	
	Fire	2,808,721	0.7300	0.7300	2,809,411	0.7300	0.7300	20,509	2012
Central Plane Fire Protection Dist	General Revenue	198,833,681	0.3100	0.3100	201,642,286	0.3116	0.3100	625,091	
Southern Platte Fire Prot Dist	General Revenue	404,198,407	0.9235	0.9235	413,731,461	0.9235	0.9235	3,820,810	
	Debt Service	404,198,407	0.1115	0.1115	413,731,461	0.1065	0.1065	440,624	
Weatherby Lake Fire Protection Dist	General Revenue	40,582,419	1.1300	1.0450	41,204,704	1.0480	1.0480	431,825	
West Platte Fire Protection Dist	General Revenue	336,597,564	0.3900	0.3900	175,766,022	0.3900	0.3900	685,487	
	Ambulance	336,597,564	0.3900	0.3900	175,766,022	0.3900	0.3900	685,487	
Camden Point Fire Protection Dist	General Revenue	19,271,723	0.4844	0.4844	19,575,576	0.4844	0.4844	94,824	
Smithville Area Fire Prot Dist	General Revenue	219,440,280	0.2862	0.2862	225,749,870	0.2862	0.2862	646,096	
	Debt Service	219,440,280	0.1798	0.1000	225,749,870	0.1676	0.1000	225,750	
Edgerton-Trimble Fire Prot Dist	General Revenue	35,654,797	0.4985	0.4985	36,245,169	0.4985	0.4985	180,682	
Dearborn Area Fire Protection Dist	General Revenue	25,779,474	0.5224	0.5224	25,898,187	0.5258	0.5258	136,173	
Plane County Health Department	General Revenue	2,340,468,152	0.0800	0.0800	2,177,927,337	0.0800	0.0800	1,742,342	
North Platte Co R-I School District	Operating Funds-Schools	52,725,658	3.7599	3.7599 E	53,568,015	3.7855	3.6100	1,933,805	E
	Operating Funds-Temp	52,725,658	0.2917	0.2301	53,568,015	0.2301	0.0000	0	2012
	Debt Service	52,725,658	0.8137	0.4000	53,568,015	1.7110	0.9900	530,323	
West Platte Co R-II School District	Operating Funds-Schools	345,359,246	4.1000	4.1000 E	185,171,871	4.1000	4.1000	7,592,047	E
	Debt Service	345,359,246	0.3546	0.3546	185,171,871	0.3514	0.3500	648,102	
Platt Co R-III School District	Operating Funds-Schools	427,362,770	3.7282	3.4688	425,004,746	3.7917	3.4688	14,742,565	
	Debt Service	427,362,770	2.0965	1.0600	425,004,746	2.1059	1.0600	4,505,050	
Park Hill R-V School District	Operating Funds-Schools	1,452,010,209	4.8026	4.8026 E	1,440,437,815	4.9117	4.8026	69,178,467	E
	Debt Service	1,452,010,209	0.6987	0.6107	1,440,437,815	0.6741	0.6107	8,796,754	
Platt County	General Revenue	2,340,468,152	0.2243	0.0200	2,177,927,337	0.1896	0.0100	217,793	
	Road & Bridge	559,629,999	0.3239	0.3239	400,145,319	0.3500	0.3239	1,296,071	
	Mental Health	2,340,468,152	0.1000	0.1000	2,177,927,337	0.1000	0.1000	2,177,927	
	Senate Bill 40	2,340,468,152	0.1299	0.1299	2,177,927,337	0.1300	0.1300	2,831,306	
	Senior Services	2,340,468,152	0.0500	0.0500	2,177,927,337	0.0500	0.0500	1,088,964	
	Debt Service	2,340,468,152	0.3098	0.0000	2,177,927,337	0.4203	0.0000	0	
<b>Ray</b>									
Ray County Ambulance District	General Revenue	218,846,897	0.2974	0.1566	223,931,327	0.2974	0.1627	364,366	
Ray County Ambulance District	Debt Service	••	••	••	223,931,327	0.1405	0.1405	314,624	
Senior Citizen's Nursing Home Dist	General Revenue	272,832,362	0.1445	0.1445	273,977,484	0.1458	0.1458	399,459	
Willow Creek Watershed Subdistrict	General Revenue	14,538,100	0.3723	0.2000	15,279,000	0.1932	0.1932	29,519	
Camden Special Road Dist Ray Co	Road & Bridge	9,364,888	0.3476	0.3476	9,352,567	0.3492	0.3492	32,659	
	Special Road and Bridge	9,364,888	0.2383	0.2383	9,352,567	0.2394	0.2394	22,390	2011
Hardin Spec Rd Dist Ray Co	Road & Bridge	12,067,240	0.2457	0.2457	12,367,414	0.2457	0.2457	30,387	
Henrietta Spec Rd Dist Ray Co	Road & Bridge	6,099,169	0.3193	0.3193	5,862,063	0.3322	0.3322	19,474	
Lawson Special Road Dist Ray Co	Road & Bridge	33,074,925	0.2522	0.2522	34,250,729	0.2522	0.2522	86,380	
	Special Road and Bridge	33,074,925	0.3000	0.3000	34,250,729	0.3000	0.3000	102,752	2011
Orrick Spec Rd Dist Ray Co	Road & Bridge	17,319,205	0.3341	0.3341	17,121,049	0.3383	0.3383	57,921	
Richmond Spec Rd Dist Ray Co	Road & Bridge	83,577,858	0.2524	0.2524	83,915,825	0.2552	0.2552	214,153	
Ray County Special Road District	Road & Bridge	112,328,780	0.2517	0.2517	107,375,700	0.2646	0.2646	284,116	

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2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
City of Camden	General Revenue	1,356,661	0.6429	0.6429	1,353,907	0.6442	0.6442	8,722	
	Streets	1,356,661	0.0100	0.0100	1,353,907	0.0100	0.0100	135	
	Fire	1,356,661	0.1500	0.1500	1,353,907	0.1500	0.1500	2,031	
	Fire - Temporary	1,356,661	0.0885	0.0885	1,353,907	0.0885	0.0885	1,198	2012
	Streets - Temporary	1,356,661	1.2897	1.2897	1,353,907	1.2897	1.2897	17,461	2012
Village of Elmira	General Revenue	514,503	0.4463	0.4463	544,380	0.4359	0.4359	2,373	
City of Hardin	General Revenue	5,019,755	1.0000	1.0000	5,122,477	1.0000	1.0000	51,225	
City of Henrietta	General Revenue	2,915,776	1.0000	1.0000	2,957,433	1.0000	1.0000	29,574	
	Streets	2,915,776	0.3000	0.3000	2,957,433	0.3000	0.3000	8,872	2013
	Fire	2,915,776	0.3000	0.3000	2,957,433	0.3000	0.3000	8,872	2012
City of Orrick	General Revenue	6,980,408	0.6791	0.6791	6,895,329	0.6889	0.6889	47,502	
	Debt Service	6,980,408	0.0000	0.0000	**	**	**		
Village of Rayville	General Revenue	796,993	0.5384	0.5000	829,164	0.5000	0.5000	4,146	
City of Richmond	General Revenue	57,700,072	0.6144	0.6144	57,807,764	0.6228	0.6228	360,027	
	Parks & Recreation	57,700,072	0.1535	0.1535	57,807,764	0.1556	0.1556	89,949	
	Debt Service	57,700,072	0.6478	0.5273	57,807,764	0.5443	0.5443	314,648	
City of Wood Heights	General Revenue	7,407,163	0.3678	0.3678	7,310,470	0.3740	0.3740	27,341	
	Debt Service	7,407,163	0.5920	0.5920	7,310,470	0.6743	0.6743	49,294	
City of Homestead Village	General Revenue	914,288	0.4859	0.4859	846,928	0.4859	0.4859	4,115	
City of Excelsior Estates	General Revenue	412,521	1.0000	1.0000	413,721	1.0000	1.0000	4,137	
City of Crystal Lakes	General Revenue	3,765,178	1.0000	1.0000	3,725,238	1.0000	1.0000	37,252	
	Streets	3,765,178	0.3000	0.3000	3,725,238	0.3000	0.3000	11,176	2013
City of Lawson	General Revenue	23,801,971	0.6653	0.6653	23,429,963	0.6813	0.6813	159,628	
	Debt Service	23,801,971	1.0502	1.0502	23,429,963	1.6109	1.0609	248,568	
Ray County Library District	General Revenue	274,079,437	0.1064	0.1064	275,251,318	0.1071	0.1071	294,794	
Orrick Fire Protection District	General Revenue	28,450,985	0.2993	0.1863	28,302,605	0.3000	0.1892	53,549	
Wood Heights Fire Protection Dist	General Revenue	41,947,982	0.2851	0.2851	41,663,470	0.2890	0.2890	120,407	
Lawson Community Fire & Rescue Dist	General Revenue	80,220,059	0.3000	0.3000	79,375,591	0.3000	0.3000	238,127	
	Ambulance	80,220,059	0.6852	0.6852	79,375,591	0.6852	0.6852	543,882	
Hardin Fire Protection District	General Revenue	17,145,983	0.2865	0.2865	17,759,497	0.2838	0.2838	50,401	
Stet Fire Protection District	Fire	13,994,088	0.1723	0.1723	15,147,889	0.1652	0.1652	25,024	
Ray County Health Department	General Revenue	274,079,437	0.0973	0.0973	275,251,318	0.0979	0.0979	269,471	
Stet R-XV School District	Operating Funds-Schools	7,377,925	6.0000	5.9999	7,625,481	6.0000	5.9999	457,521	E
Lawson R-XIV School District	Operating Funds-Schools	65,502,737	3.2834	3.2834	64,809,219	3.3122	3.3122	2,146,611	E
	Debt Service	65,502,737	1.0497	0.9500	64,809,219	1.1505	0.9500	615,688	
Orrick R-XI School District	Operating Funds-Schools	21,220,318	3.9125	3.9125	21,045,969	3.8896	3.8896	818,604	E
	Debt Service	21,220,318	1.7719	0.7500	21,045,969	0.9029	0.7500	157,845	
Hardin-Central C-2 School District	Operating Funds-Schools	12,401,920	4.6970	4.6970	12,692,321	4.6908	4.6908	595,371	E
Richmond R-XVI School District	Operating Funds-Schools	102,438,095	4.0946	4.0946	102,218,895	4.0946	4.0946	4,185,455	E
Ray County	General Revenue	274,079,437	0.0000	0.0000	275,251,318	0.0000	0.0000	0	
	Hospital	274,079,437	0.1845	0.1845	275,251,318	0.1857	0.1857	511,142	
	Mental Health	274,079,437	0.0972	0.0972	275,251,318	0.0978	0.0978	269,196	
	Senate Bill 40	274,079,437	0.1845	0.1845	275,251,318	0.1857	0.1857	511,142	
	Senior Services	274,079,437	0.0500	0.0500	275,251,318	0.0500	0.0500	137,626	
	Noxious Weed	274,079,437	0.0486	0.0000	275,251,318	0.0000	0.0000	0	

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
<u>Saline</u>									
Saline Co Ambulance Dist No 3	General Revenue	200,789,218	0.2008	0.2008	208,445,310	0.1990	0.1990	414,806	
Slater Ambulance District No 1	General Revenue	39,537,214	0.3520	0.3520	43,355,091	0.3351	0.3351	145,283	
Sweet Springs Ambulance District	General Revenue	52,355,158	0.3433	0.3200	55,807,007	0.3062	0.3062	170,881	
Blackburn Elmwood Sp Rd Saline Co	Road & Bridge	6,391,805	0.3242	0.3242	7,330,856	0.2885	0.2885	21,150	
	Special Road and Bridge	6,391,805	0.3382	0.3382	7,330,856	0.3010	0.3010	22,066	2013
	Debt Service	6,391,805	0.2484	0.2484	**	**	**		
Gilliam Spec Rd Dist Saline Co	Road & Bridge	6,557,231	0.3500	0.3500	9,320,858	0.2948	0.2948	27,478	
	Special Road and Bridge	6,557,231	0.2900	0.2900	9,320,858	0.2442	0.2442	22,762	2012
Grand Pass Spec Road Dist Saline Co	Road & Bridge	4,417,828	0.3018	0.3018	4,931,757	0.2811	0.2811	13,863	
	Special Road and Bridge	4,417,828	0.3441	0.3441	**	**	**		2010
	Special Road and Bridge	**	**	**	4,931,757	0.3600	0.3600	17,754	A 2014
Marshall Spec Rd Dist Saline Co	Road & Bridge	143,758,854	0.2524	0.2524	146,942,374	0.2524	0.2524	370,883	
	Special Road and Bridge	**	**	**	146,942,374	0.2720	0.2720	399,683	A 2014
Slater Spec Rd Dist Saline Co	Road & Bridge	24,725,059	0.3206	0.3206	26,471,399	0.3108	0.3108	82,273	
	Special Road and Bridge	24,725,059	0.3482	0.3482	26,471,399	0.3376	0.3376	89,367	2013
Sweet Springs Sp Rd Dist Saline Co	Road & Bridge	23,594,349	0.3095	0.3095	24,175,954	0.3081	0.3081	74,486	
	Special Road and Bridge	23,594,349	0.2879	0.2879	24,175,954	0.2866	0.2866	69,288	2012
Malta Bend Spec Rd Dist Saline Co	Road & Bridge	11,572,376	0.3303	0.3303	13,860,997	0.2884	0.2884	39,975	
	Special Road and Bridge	11,572,376	0.2831	0.2831	13,860,997	0.2472	0.2472	34,264	2012
Village of Attow Rock	General Revenue	1,228,194	0.2541	0.2541	1,273,882	0.2513	0.2513	3,201	
Village of Arrow Rock	General Revenue-Temp	1,228,194	0.2570	0.2570	1,273,882	0.2541	0.2541	3,237	2011
City of Blackburn	General Revenue	1,771,701	0.5792	0.5792	1,793,492	0.5827	0.5827	10,451	
	Lights	1,771,701	0.1177	0.1177	1,793,492	0.1184	0.1184	2,123	
	General Revenue - Temp	1,771,701	0.2900	0.2900	1,793,492	0.2900	0.2900	5,201	2013
City of Gilliam	General Revenue	913,647	0.7500	0.7500	956,658	0.7274	0.7274	6,959	
	Lights	913,647	0.4000	0.4000	956,658	0.3880	0.3880	3,712	
Village of Grand Pass	General Revenue	414,636	0.4658	0.4658	417,344	0.4658	0.4658	1,944	
City of Malta Bend	General Revenue	1,427,591	0.7426	0.7426	1,569,873	0.7426	0.7426	11,658	
City of Marshall	General Revenue	124,271,827	0.6431	0.6431	125,798,318	0.6431	0.6431	809,009	
	Parks & Recreation	124,271,827	0.2780	0.2780	125,798,318	0.2780	0.2780	349,719	
	Library	124,271,827	0.1651	0.1651	125,798,318	0.1651	0.1651	207,693	
	Band	124,271,827	0.0431	0.0431	125,798,318	0.0431	0.0431	54,219	
City of Miami	General Revenue	1,042,495	0.4977	0.4977	1,070,179	0.4921	0.4921	5,266	
	Streets	1,042,495	0.6470	0.6470	1,070,179	0.6397	0.6397	6,846	
Village of Mount Leonard	General Revenue	280,350	0.9916	0.9916	281,063	0.9918	0.9918	2,788	
City of Nelson	General Revenue	972,776	0.7547	0.7547	1,018,638	0.7466	0.7466	7,605	
City of Slater	General Revenue	12,688,379	0.7615	0.7615	12,965,306	0.7615	0.7615	98,731	
	Parks & Recreation	12,688,379	0.2000	0.2000	12,965,306	0.2000	0.2000	25,931	
	Library	12,688,379	0.2380	0.2380	12,965,306	0.2380	0.2380	30,857	
	General Revenue	12,871,058	0.6866	0.6866	13,121,050	0.6866	0.6866	90,089	
City of Sweet Springs	Parks & Recreation	12,871,058	0.3263	0.3263	13,121,050	0.3263	0.3263	42,814	
	Library	12,871,058	0.1800	0.1800	13,121,050	0.1800	0.1800	23,618	
	Debt Service	12,871,058	0.1758	0.1758	13,121,050	0.0824	0.0824	10,812	
City of Emma	General Revenue	1,852,015	0.5000	0.5000	1,968,611	0.4859	0.4859	9,565	
Malta Bend Fire Protection District	General Revenue	11,946,076	0.2781	0.2781	14,030,922	0.2494	0.2494	34,993	

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue		
West Central FPD	General Revenue	**	**	**	38,612,793	0.3000	0.3000	115,838	A	
Saline County Health Department	General Revenue	280,903,748	0.1341	0.1341	297,079,905	0.1307	0.1307	388,283		
Miami R-I School District	Operating Funds-Schools	9,582,330	3.7437	3.7437	9,397,849	3.8020	3.8020	357,306	E	
Orearville R-IV School District	Operating Funds-Schools	5,806,580	3.9298	3.9298	6,135,272	5.2249	5.2249	320,562	BE	
	Debt Service	5,806,580	0.3130	0.2800	6,135,272	0.2935	0.2935	18,007		
Malta Bend R-V School District	Operating Funds-Schools	9,921,774	4.4528	4.4528	10,451,085	4.4164	4.4164	461,562	E	
	Debt Service	9,921,774	0.6458	0.6458	10,451,085	1.3816	0.6458	67,493		
Hardeman R-X School District	Operating Funds-Schools	7,761,980	3.6307	3.6307	7,862,847	4.8221	4.2017	330,373	BE	
	Debt Service	7,761,980	1.1412	1.0807	7,862,847	0.7019	0.6204	48,781		
Gilliam C-4 School District	Operating Funds-Schools	2,983,884	4.5844	4.5844	3,048,273	4.5539	4.5539	138,815	E	
Marshall School District	Operating Funds-Schools	151,936,401	3.1693	3.1693	152,898,192	3.0983	3.0983	4,737,245	E	
Slater School District	Operating Funds-Schools	18,049,309	3.9813	3.9813	18,125,318	3.8906	3.8906	705,184	E	
	Debt Service	18,049,309	0.6236	0.5612	18,125,318	0.6440	0.5612	101,719		
Sweet Springs R-VII School District	Operating Funds-Schools	28,958,690	3.8519	3.4900	29,166,835	3.4264	3.3500	977,089	E	
	Debt Service	28,958,690	1.2661	0.6400	29,166,835	1.1954	0.6400	186,668		
Saline County	General Revenue	280,903,748	0.3831	0.1916	297,079,905	0.1867	0.1867	554,648		
	Common Road District	59,996,984	0.2787	0.2787	63,860,016	0.2669	0.2669	170,442		
	Special Road and Bridge	59,996,984	0.3329	0.3329	**	**	**		2010	
	Senate Bill 40	280,903,748	0.0599	0.0599	297,079,905	0.0584	0.0584	173,495		
	Common Road - Temp	59,996,984	0.2312	0.2312	63,860,016	0.2214	0.2214	141,386	2013	
	Special Road and Bridge	**	**	**	63,860,016	0.3600	0.3600	229,896	A 2014	
<b>Vernon</b>										
Vernon County Ambulance District	General Revenue	221,702,195	0.1500	0.1500	231,259,014	0.1500	0.1500	346,889		
City of Bronaugh	General Revenue	970,283	0.1442	0.1345	894,135	0.1525	0.1345	1,203		
	Streets	970,283	0.3250	0.3030	894,135	0.3435	0.3030	2,709		
Village of Deerfield	General Revenue	595,102	0.3100	0.3100	574,818	0.3100	0.3100	1,782		
Village of Harwood	General Revenue	262,774	1.0000	0.9910	247,759	1.0000	0.9910	2,455		
City of Metz	General Revenue	393,128	0.6000	0.6000	378,523	0.6000	0.6000	2,271		
Village of Milo	General Revenue	267,097	0.7500	0.7500	330,165	0.6233	0.6233	2,058		
Village of Moundville	General Revenue	512,355	0.4554	0.4554	425,682	0.5000	0.4554	1,939		
	Parks & Recreation	512,355	0.2000	0.2000	425,682	0.2000	0.2000	851		
City of Nevada	General Revenue	87,881,242	0.6778	0.6778	92,144,932	0.6778	0.6778	624,558		
	Parks & Recreation	87,881,242	0.2000	0.0000	92,144,932	0.2000	0.0000	0		
	Library	87,881,242	0.2000	0.2000	92,144,932	0.2000	0.2000	184,290		
City of Richards	General Revenue	410,098	0.4756	0.4756	415,701	0.4756	0.4756	1,977		
	Streets	410,098	0.2379	0.2379	415,701	0.2380	0.2380	989		
City of Schell City	General Revenue	1,013,622	0.7901	0.7901	959,804	0.8389	0.8389	8,052		
City of Sheldon	General Revenue	2,465,899	0.5485	0.5373	2,513,006	0.5362	0.5362	13,475		
	Streets	2,465,899	0.1757	0.1721	2,513,006	0.1718	0.1718	4,317		
Village of Stotesbury	General Revenue	52,829	0.3065	0.3065	71,741	0.2966	0.2966	213		
	Lights	52,829	0.0892	0.0892	71,741	0.0868	0.0868	62		
	Streets	52,829	0.0446	0.0446	71,741	0.0434	0.0434	31		
City of Walker	General Revenue	1,321,680	0.6039	0.6039	1,299,727	0.6243	0.6243	8,114		
	Lights	1,321,680	0.0500	0.0500	1,299,727	0.0500	0.0500	650		
	Streets	1,321,680	0.1500	0.1500	1,299,727	0.1500	0.1500	1,950		

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APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Bacon Township of Vernon Co	General Revenue	5,176,891	0.1000	0.1000	5,504,382	0.0987	0.0987	5,433	
	Road & Bridge	5,176,891	0.3999	0.3999	5,504,382	0.3945	0.3945	21,715	
	Special Road and Bridge	5,176,891	0.1700	0.1700	**	**	**		2010
	Special Road and Bridge	**	**	**	5,504,382	0.1700	0.1700	9,357	A 2012
Badger Township of Vernon Co	General Revenue	4,923,934	0.0984	0.0984	4,882,341	0.1000	0.1000	4,882	
	Road & Bridge	4,923,934	0.3500	0.3500	4,882,341	0.3500	0.3500	17,088	
	Special Road and Bridge	4,923,934	0.3396	0.3396	4,882,341	0.3396	0.3396	16,580	2012
Blue Mound Township of Vernon Co	General Revenue	3,459,103	0.1000	0.1000	3,513,043	0.1000	0.1000	3,513	
	Road & Bridge	3,459,103	0.2694	0.2694	3,513,043	0.2704	0.2704	9,499	
	Special Road and Bridge	3,459,103	0.1843	0.1843	3,513,043	0.1843	0.1843	6,475	2012
Center Township of Vernon Co	General Revenue	107,519,238	0.1000	0.1000	112,001,649	0.1000	0.1000	112,002	
Clear Creek Township of Vernon Co	Road & Bridge	107,519,238	0.3366	0.3366	112,001,649	0.3366	0.3366	376,998	
	General Revenue	5,360,366	0.1000	0.1000	5,387,096	0.1000	0.1000	5,387	
	Road & Bridge	5,360,366	0.3624	0.3624	5,387,096	0.3656	0.3656	19,695	
Coal Township of Vernon Co	Special Road and Bridge	**	**	**	5,387,096	0.3583	0.3500	18,855	A 2014
	General Revenue	4,989,367	0.1000	0.1000	5,375,158	0.0979	0.0979	5,262	
	Road & Bridge	4,989,367	0.3500	0.3500	5,375,158	0.3427	0.3427	18,421	
Deerfield Township of Vernon Co	Special Road and Bridge	4,989,367	0.3500	0.3500	5,375,158	0.3427	0.3427	18,421	2012
	General Revenue	9,201,023	0.0971	0.0971	10,173,587	0.0945	0.0945	9,614	
	Road & Bridge	9,201,023	0.3500	0.3500	10,173,587	0.3408	0.3408	34,672	
Dover Township of Vernon Co	Special Road and Bridge	9,201,023	0.3500	0.3500	10,173,587	0.3408	0.3408	34,672	2012
	General Revenue	4,872,232	0.1000	0.1000	4,885,890	0.1000	0.1000	4,886	
	Road & Bridge	4,872,232	0.2788	0.2702	4,885,890	0.2783	0.2702	13,202	
Drywood Township of Vernon Co	Speical Road and Bridge	4,872,232	0.3487	0.3487	**	**	**		2010
	Special Road and Bridge	**	**	**	4,885,890	0.3645	0.3487	17,037	A 2014
	General Revenue	9,866,781	0.1000	0.1000	10,203,776	0.0992	0.0992	10,122	
Harrison Township of Vernon Co	Road & Bridge	9,866,781	0.2947	0.2947	10,203,776	0.2923	0.2923	29,826	
	Special Road and Bridge	9,866,781	0.3000	0.3000	**	**	**		2010
	Special Road and Bridge	**	**	**	10,203,776	0.3500	0.3500	35,713	A 2014
Henry Township of Vernon Co	General Revenue	4,542,339	0.0992	0.0992	4,927,088	0.0982	0.0982	4,838	
	Road & Bridge	4,542,339	0.3471	0.3471	4,927,088	0.3437	0.3437	16,934	
	Special Road and Bridge	4,542,339	0.3471	0.3471	4,927,088	0.3437	0.3437	16,934	2012
Lake Township of Vernon Co	General Revenue	4,063,162	0.1000	0.1000	4,428,772	0.0976	0.0976	4,322	
	Road & Bridge	4,063,162	0.3500	0.3500	4,428,772	0.3415	0.3415	15,124	
	Special Road and Bridge	4,063,162	0.3500	0.3500	4,428,772	0.3415	0.3415	15,124	2012
Metz Township of Vernon Co	General Revenue	2,846,190	0.0992	0.0992	2,932,281	0.0992	0.0992	2,909	
	Road & Bridge	2,846,190	0.4960	0.4960	2,932,281	0.4963	0.4963	14,553	
	Special Road and Bridge	2,846,190	0.3472	0.3472	2,932,281	0.3474	0.3474	10,187	2012
Montevallo Township of Vernon Co	General Revenue	4,178,828	0.1000	0.1000	4,902,315	0.0978	0.0978	4,794	
	Road & Bridge	4,178,828	0.3490	0.3490	4,902,315	0.3414	0.3414	16,737	
	Special Road and Bridge	4,178,828	0.3477	0.3477	**	**	**		2010
Metz Township of Vernon Co	Special Road and Bridge	**	**	**	4,902,315	0.3477	0.3477	17,045	A 2014
	General Revenue	4,787,456	0.1000	0.1000	5,012,738	0.1000	0.1000	5,013	
	Road & Bridge	4,787,456	0.3500	0.3500	5,012,738	0.3500	0.3500	17,545	
Metz Township of Vernon Co	Special Road and Bridge	4,787,456	0.2481	0.2481	**	**	**		2010
	Special Road and Bridge	**	**	**	5,012,738	0.2620	0.2620	13,133	A 2012

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APPENDIX VII  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011				Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	
Moundville Township of Vernon Co	General Revenue	6,208,323	0.1000	0.1000	6,071,278	0.1000	0.1000	6,071	
	Road & Bridge	6,208,323	0.3500	0.3500	6,071,278	0.3500	0.3500	21,249	
	Special Road and Bridge	6,208,323	0.2399	0.2399	6,071,278	0.2399	0.2399	14,565	2012
Osage Township of Vernon Co	General Revenue	3,709,559	0.0988	0.0988	3,904,558	0.0964	0.0964	3,764	
	Road & Bridge	3,709,559	0.3459	0.3459	3,904,558	0.3376	0.3376	13,182	
	Special Road and Bridge	**	**	**	3,904,558	0.3500	0.3500	13,666	A 2014
Richland Township of Vernon Co	General Revenue	3,178,288	0.0975	0.0975	3,242,540	0.0972	0.0972	3,152	
	Road & Bridge	3,178,288	0.3413	0.3413	3,242,540	0.3404	0.3404	11,038	
	Special Road and Bridge	3,178,288	0.3413	0.3413	**	**	**		2010
	Special Road and Bridge	**	**	**	3,242,540	0.3500	0.3491	11,320	A 2014
Virgil Township of Vernon Co	General Revenue	3,951,925	0.0858	0.0858	4,135,875	0.0857	0.0857	3,544	
	Road & Bridge	3,951,925	0.3112	0.3112	4,135,875	0.3109	0.3109	12,858	
Walker Township of Vernon Co	General Revenue	5,334,567	0.1000	0.0987	5,635,462	0.0954	0.0954	5,376	
	Road & Bridge	5,334,567	0.3477	0.3285	5,635,462	0.3174	0.3174	17,887	
	Special Road and Bridge	5,334,567	0.3500	0.3500	5,635,462	0.3382	0.3382	19,059	2012
Washington Township of Vernon Co	General Revenue	23,532,623	0.1000	0.1000	24,139,185	0.0995	0.0995	24,018	
	Road & Bridge	23,532,623	0.3500	0.3500	24,139,185	0.3483	0.3483	84,077	
	Special Road and Bridge	23,532,623	0.2982	0.2982	24,139,185	0.2968	0.2968	71,645	2012
Vernon County Health Department	General Revenue	221,702,195	0.1000	0.1000	231,259,014	0.1000	0.1000	231,259	
Nevada R-V School District	Operating Funds-Schools	156,854,920	3.6165	3.6165	163,203,247	3.6165	3.6165	5,902,245	E
	Debt Service	156,854,920	0.1764	0.1352	163,203,247	0.1899	0.1352	220,651	
Bronaugh R-VII School District	Operating Funds-Schools	11,651,969	3.7487	3.7487	11,568,484	3.7458	3.7458	433,332	E
Sheldon R-VIII School District	Operating Funds-Schools	10,341,550	4.3486	3.8600	10,280,984	3.8657	3.8657	397,432	E
	Debt Service	10,341,550	0.5304	0.5200	10,280,984	0.3443	0.3443	35,397	
Northeast Vernon County R-I	Operating Funds-Schools	16,266,306	4.4129	4.2200	16,531,591	4.2205	4.2200	697,633	E
Vernon County	General Revenue	221,702,195	0.3693	0.1713	231,259,014	0.3693	0.1638	378,802	



APPENDIX VII

2011 PROPERTY TAX RATES

LISTING OF 2010 AND 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	2010			2011			Expiration Year
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	

**LEGEND:**

- \* Levy was not certified due to insufficient substantiating data; however, it does not appear that a rate was levied.
- \*\* Levy did not exist in the given year.
- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase to an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D Levied a tax rate in excess of the legally permissible tax levy as provided by state law, see the Results Section for 2011 levies and Report No. 2010-168, Review of 2010 Property Tax Rates.
- E School district has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- F School district has a partial Proposition C (sales tax) waiver which allows the school district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.
- G Article X, Section 11(g) of the Missouri Constitution allows the Kansas City 33 School District School Board to set its tax levy at a rate that is lower than the court-ordered rate for the 1995 tax year (which was \$4.96). The rate so established may be changed from year to year by the School Board.
- H City of Neosho in Newton County reinstated a previously authorized levy that was voluntarily reduced to zero in 1998 - 2009.

**NOTE:**

Taxing authorities are listed by primary county and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). When a taxing authority is in more than one county, it is listed under the primary county only.

All rates in the levied column represent the rate extended and certified to the State Auditor's office by both the taxing authority and the county or counties in which the tax rate is levied.

Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue generated is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

This Appendix does not list taxing authorities that levied a separate tax rate for each subclass of property. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi rate calculation. See Appendixes VIII-A and VIII-B for a listing of 2011 and 2010 taxing authorities that calculated separate tax rates for each subclass of property.

APPENDIX VIII-A  
 2011 PROPERTY TAX RATES  
 LISTING OF 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Revenue
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	
<u>Clay</u>														
City of Gladstone	General Revenue	240,926,430	0.9290	0.9290	519,040	0.9290	0.9290	58,338,511	0.9290	0.9290	50,543,720	0.9290	0.9290	3,254,545

APPENDIX VIII-B  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property		
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied

LEGEND:

- \* Levy was not certified due to insufficient substantiating data; however, it does not appear that a rate was levied.
- \*\* Levy did not exist.
- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase to an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D Levied a tax rate in excess of the legally permissible tax levy as provided by state law, see the Results Section for the 2011 levies.
- E School district has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.000 and levy up to its calculated tax rate ceiling.
- F School district has a partial Proposition C (sales tax) waiver which allows the school district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.
- G Levy includes a recoupment rate authorized by state law. School district has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.

NOTE:

This Appendix contains levy information for political subdivisions wholly in St. Louis County and the City of Gladstone in Clay County. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Political subdivisions partially in St. Louis County and partially in another county(ies) were also required by previous legislation to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi rate calculation. See Appendix VII for a listing of 2011 and 2010 taxing authorities that calculated a single tax rate to apply to all property.

All rates in the levied column represent the rate extended and certified to the State Auditor's office by both taxing authority and the county or counties in which the tax rate is levied.

Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue generated is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

APPENDIX VIII-A  
 2011 PROPERTY TAX RATES

LISTING OF 2011 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Revenue
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	
<u>Clay</u>														
City of Gladstone	General Revenue	245,624,610	0.9290	0.9290	580,580	0.9290	0.9290	60,008,099	0.9290	0.9290	46,857,560	0.9290	0.9290	

APPENDIX VIII-B  
 2011 PROPERTY TAX RATES  
 LISTING OF 2010 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property		
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied

LEGEND:

- \* Levy was not certified due to insufficient substantiating data; however, it does not appear a rate was levied.
- \*\* Levy did not exist.
- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase to an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D Levied a tax rate in excess of the legally permissible tax levy as provided by state law, see Report No. 2010-168, Review of 2010 Property Tax Rates.
- E School district has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- F School district has a partial Proposition C (sales tax) waiver which allows the school district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2,7500 or the amount stated on the ballot.
- G Levied a tax rate in excess of the legally permissible tax levy as provided by state law, see the Results Section for the 2010 levies. Levy includes a recoupment rate authorized by state law. School district has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- H Levy includes a recoupment rate authorized by state law. School district has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- I Determination of compliance is pending an Attorney General Opinion requested to determine interpretation of the correct operating levy established by the ballot language from November 2008. Levy also includes a recoupment rate authorized by state law. School district also has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- J A voter approved increase to an existing levy. School district has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- K A voter approved increase to an existing levy. Levy includes a recoupment rate authorized by state law. School district has a full Proposition C (sales tax) waiver which allows the school district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.

NOTE:

This Appendix contains levy information for political subdivisions wholly in St. Louis County and the City of Gladstone in Clay County. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Political subdivisions partially in St. Louis County and partially in another county(ies) were also required by previous legislation to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi rate calculation. See Appendix VII for a listing of 2011 and 2010 taxing authorities that calculated a single tax rate to apply to all property.

All rates in the levied column represent the rate extended and certified to the State Auditor's office by both taxing authority and the county or counties in which the tax rate is levied.

Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue generated is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

**SCHEDULE KL-SUR-3**

**HAS BEEN DEEMED**

**HIGHLY CONFIDENTIAL**

**IN IT'S ENTIRETY**

**SCHEDULE KL-SUR-4**

**HAS BEEN DEEMED**

**HIGHLY CONFIDENTIAL**

**IN IT'S ENTIRETY**