



AGRICULTURAL EXPERIMENT STATION

KANSAS STATE COLLEGE OF AGRICULTURE
AND APPLIED SCIENCE
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DEPARTMENT OF AGRICULTURAL ECONOMICS

THE TREND OF REAL ESTATE TAXATION IN KANSAS FROM 1910 TO 1929¹

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INTRODUCTION

This circular, in addition to bringing certain of the data from Bulletin 235 of the Kansas Agricultural Experiment Station up to date, summarizes a few important facts concerning the 20-year period, 1910 to 1929, now covered by this study. The purpose of the author is to make the discussion sufficiently complete to satisfy the demands of the busy reader who is likely to be interested primarily in summary statements. The person whose interest leads him deeper into the subject is advised to procure a copy of Bulletin 235 which describes the details of the study. As long as available this bulletin may be obtained by addressing a request: Agricultural Experiment Station, Manhattan, Kan.

The rapid increase in state and local government expenditures for schools, roads, and other improvements and services in recent years has naturally resulted in exceedingly high taxes. By far the greater

1. Contribution No. 73 from the Department of Agricultural Economics.

2. The author's purpose in this circular is to bring up to date some of the data in Kansas Station Bulletin 235, "The Trend of Real Estate Taxation in Kansas from 1910 to 1923," by Eric Englund, formerly in charge of studies in land economics in the Kansas Agricultural Experiment Station, now assistant chief of the Bureau of Agricultural Economics, United States Department of Agriculture. Certain of the data found in Bulletin 235 are repeated and the same type of information for the years 1924 to 1929 is added. The methods used in collecting and calculating data for the years since 1923 are identical with those used by Mr. Englund and are described in the Appendix of Bulletin 235.

share of this tax load has been carried by real estate simply because the tax on property is responsible for part of the state and for most of all local revenues and, in turn, real estate constitutes the major part of all property that is assessed. In 1930 the assessed valuation of farm and city real estate, exclusive of that owned by public-service corporations, constituted 63.9 per cent of the total assessed valuation of all property in the state. Farm real estate alone constituted 44.6 per cent of all property assessed. When the position of real estate as a source of revenue is considered, one realizes the importance of a study of the actual burden of the taxes levied on real estate.

THE TREND OF TAXES ON FARM REAL ESTATE

Total Farm Real-estate Taxes.—During the last 20 years the average increase in taxes levied on farm real estate in Kansas has been approximately one million dollars each year. In 1910 the total tax levied on farm real estate amounted to \$9,706,000. In 1929 the levy had increased to \$29,219,000. The total taxes levied on farm real estate for all purposes for the years 1910 to 1929, as well as the amount of real estate tax levied by the state government and each subdivision—county, township, and school district—are shown in Table I. These levies for the state government and its subdivisions are also stated as per cents of the total real-estate levy.

In Table II and figure 1 the increase since 1910 in every tax levy is expressed as a per cent of the 1910 to 1914 average. In 1929 the total levy on farm real estate was 268 per cent of the 1910 to 1914 average. Stated in other words, the total tax on farm real estate was 168 per cent greater in 1929 than it had been during the five-year base period, 1910 to 1914. The state, county, township, and school district levies all were increased materially over the 1910 to 1914 average. Although the levies for the state and its subdivisions were all much larger in 1929 than they had been during the period 1910 to 1914, the increase in the county and school district levies was much more pronounced than in the state and township levies.

Merely stating the size of tax levies does not show tax burdens unless consideration is also given to the value of the property upon which the tax is levied. A rapidly increasing tax levy may not be burdensome if there is a correspondingly rapid rate of increase in the values upon which the tax is based. On the other hand, a tax levy which is mounting rapidly while property values remain constant or decline is bound to become burdensome. Information on the selling value of farm real estate over a period of years is important in showing the status of the property upon which the tax is based. A comparison of the trends in taxes and selling value per acre of all farm real estate is made in Table III. These figures show definitely the differences in the rates of increase.

REAL ESTATE TAXATION, 1910 TO 1929

TABLE I.—TAXES ON FARM REAL ESTATE IN KANSAS FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS OF THE STATE, 1910 TO 1929 (a).

YEAR.	Total.	State government.	County.	Township.	School district.	Drainage.	Soldiers' compensation (state).
Amounts in Thousands							
1910	\$9,706	\$1,426	\$2,736	\$2,112	\$3,373	\$59	
1911	10,704	1,626	3,114	2,339	3,572	53	
1912	10,914	1,632	3,109	2,287	3,708	88	
1913	11,261	1,640	3,340	2,375	3,795	111	
1914	11,882	1,685	3,609	2,474	3,911	113	
1915	12,705	1,752	4,049	2,845	3,919	140	
1916	14,428	1,866	4,217	2,910	5,324	111	
1917	14,643	2,088	5,089	2,946	4,386	139	
1918	16,027	1,853	5,388	3,068	4,972	146	
1919	19,604	2,804	7,076	3,596	5,985	143	
1920	23,453	2,618	8,104	4,144	8,412	175	
1921	27,267	4,163	8,837	4,521	9,582	164	
1922	24,259	2,886	7,826	3,979	9,405	163	
1923	25,995	2,871	7,981	4,190	9,602	179	\$1,172
1924	25,710	2,837	7,652	4,082	9,807	178	1,153
1925	27,248	3,450	8,080	4,226	10,174	238	1,079
1926	27,302	3,271	8,054	4,331	10,342	277	1,026
1927	28,936	3,444	8,551	4,693	10,908	222	1,118
1928	28,555	2,531	8,947	4,716	11,113	258	990
1929	29,219	2,445	9,828	4,653	11,090	249	955
Per Cent of Total							
1910	100	14.7	28.2	21.8	34.7	0.6	
1911	100	15.2	29.1	21.8	33.4	.5	
1912	100	14.9	29.3	21.0	34.0	.8	
1913	100	14.6	29.6	21.1	33.7	1.0	
1914	100	14.2	31.1	20.8	32.9	1.0	
1915	100	13.8	31.9	22.4	30.8	1.1	
1916	100	12.9	29.2	20.2	36.9	.8	
1917	100	14.2	34.7	20.1	30.0	1.0	
1918	100	11.6	33.6	22.9	31.0	.9	
1919	100	14.3	36.1	18.4	30.5	.7	
1920	100	11.2	34.5	17.7	35.9	.7	
1921	100	15.3	32.4	16.6	35.1	.6	
1922	100	11.9	32.3	16.4	38.8	.6	
1923	100	11.0	30.7	16.2	36.9	.7	4.5
1924	100	11.0	29.8	15.9	38.1	.7	4.5
1925	100	12.6	29.7	15.5	37.3	.9	4.0
1926	100	11.9	29.5	15.9	37.9	1.0	3.3
1927	100	11.9	29.5	16.2	37.7	.8	3.9
1928	100	8.9	31.3	16.5	38.9	.9	3.5
1929	100	8.3	33.6	15.9	38.0	.9	3.3

(a) Data in Table I, Bulletin 235, brought up to date

TABLE II.—TAXES ON FARM REAL ESTATE IN KANSAS FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS OF THE STATE IN PER CENT OF 1910 TO 1914 AVERAGE (a).

YEAR.	Total.	State government.	County.	Township	School district.	Drainage.
1910	89	89	85	91	92	62
1911	98	102	97	101	97	70
1912	100	102	99	99	101	104
1913	103	102	104	102	103	131
1914	109	105	115	107	107	132
1915	117	109	126	123	107	165
1916	132	116	131	126	145	131
1917	134	130	158	127	119	164
1918	147	116	167	158	135	172
1919	180	175	220	155	163	169
1920	215	163	252	179	229	206
1921	250	260	275	195	261	194
1922	223	180	243	172	256	192
1923	239	179	248	181	262	212
1924	236	177	238	176	267	209
1925	250	215	251	182	277	280
1926	251	204	250	135	282	326
1927	266	215	266	203	297	261
1928	282	158	278	201	303	304
1929	268	153	305	201	302	293

(a) Data in Table VIII, Bulletin 235, brought up to date. Figures for the soldiers' compensation fund cannot be included because this levy appeared for the first time in 1923.

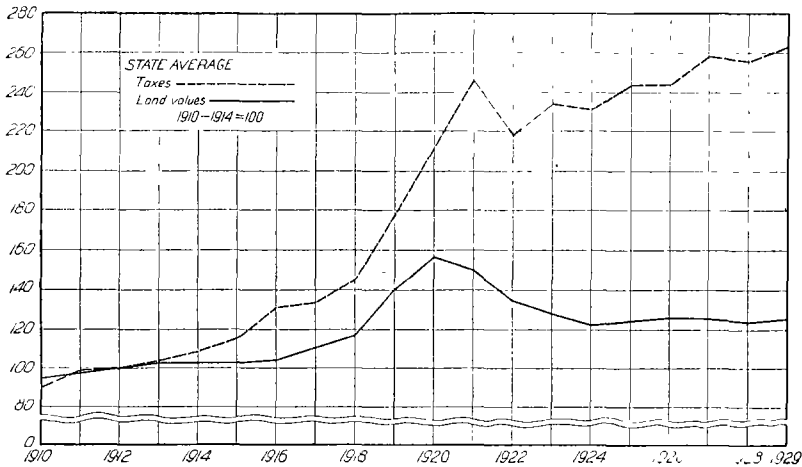


FIG. 1.—Trends of taxes and of selling value per acre of all taxable land and improvements in Kansas, 1910 to 1929, in per cent of the 1910 to 1914 average. (Data in figure 4, Bulletin 235, brought up to date.)

REAL ESTATE TAXATION, 1910 TO 1929

TABLE III.—TAXES ON FARM REAL ESTATE IN KANSAS IN PER CENT OF CALCULATED SELLING VALUE, 1910 TO 1929 (a).

YEAR.	State average.	Corn belt.	General farming.	Flint hills.	East half of wheat belt	West half of wheat belt.	Grazing region.
1910	0 53	0 54	0 64	0 54	0 46	0 50	0 70
1911	56	56	63	.58	.50	.55	.76
1912 . . . . .	.55	.56	.60	.60	.50	.57	.68
1913 . . . . .	.56	.58	.66	.59	.48	.58	.67
1914 . . . . .	.59	.60	.66	.57	.53	.64	.66
1915 . . . . .	.63	.65	.70	.70	.55	.65	.69
1916 . . . . .	.70	.72	.75	.74	.64	.74	.75
1917 . . . . .	.66	.70	.74	.66	.61	.64	.68
1918 . . . . .	.69	.81	.74	.62	.59	.72	.79
1919 . . . . .	.70	.79	.76	.68	.61	.78	.82
1920 . . . . .	.75	.81	.77	.70	.71	.77	.80
1921 . . . . .	.91	.98	1 00	.81	.85	.90	1 05
1922 . . . . .	.90	.94	1 01	.85	.80	.98	1 03
1923	1 01	1 05	1 14	.97	.89	1 09	1 21
1924	1 06	1 10	1 30	.94	.97	1 03	1 31
1925	1 12	1 29	1 33	1 12	.92	1 04	1 32
1926	1 14	1 18	1 30	1 08	.96	1 09	1 35
1927	1 15	1 31	1 37	1 16	.95	1 18	1 23
1928	1 18	1 29	1 46	1 23	.97	1 23	1 23
1929	1 19	1 30	1 46	1 22	1 01	1 20	1 16

(a) Data in Table X, Bulletin 235, brought up to date.

The ratio of taxes to selling value was determined by dividing the total tax levy by the selling value of farm real estate. In 1910 the total tax paid each year upon all farm real estate amounted to 0.53 per cent of its selling value. In 1929 the tax had increased to 1.19 per cent of selling value. The same ratio is calculated for each of the farming sections into which the state is divided.

Factors Responsible for the Increase in Farm Real-estate Taxes.—There are two ways in which the causes of the increase in farm real-estate taxes may be expressed: (1) By showing the extent to which the state and each political subdivision contributed to the increase and (2) by showing the extent to which the various public purposes, irrespective of political subdivisions, contributed to the increase.

The amount of each levy on farm real estate for the state and for each subdivision as given in Table I is shown in figure 2. The extent to which each taxing unit contributed to the increase of real estate taxes is shown in figure 3.

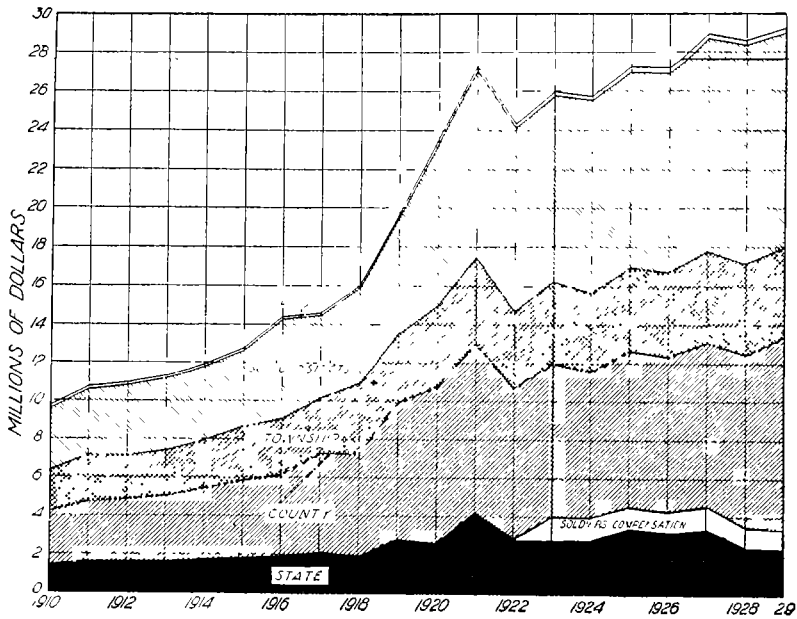


FIG. 2.—Taxes on farm real estate for the state and for each political subdivision, 1910 to 1929, in millions of dollars. (Data in figure 13, Bulletin 235, brought up to date.)

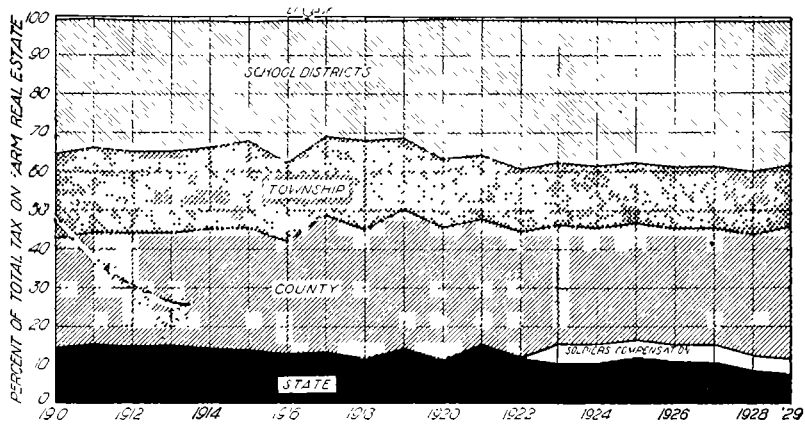


FIG. 3.—Taxes on farm real estate for the state and for each political subdivision, 1910 to 1929, in per cent of the total of all levies. (Data in figure 14, Bulletin 235, brought up to date.)

These per cents have not remained constant from year to year, but on the contrary have shown marked trends. Rapidly increasing expenditures for schools and roads have caused the per cents for school districts and county governments to increase. On the other hand, the per cents of the total for state and for township governments have each declined. In the case of the state government, the introduction of new sources of revenue has caused a lesser dependence upon real-estate taxes. The decrease in the proportion of real-estate taxes for township government is the result of the decline in the importance of the township as a governmental unit.

The extent to which various public purposes for which taxes are levied have been responsible for increases in taxes on farm real estate may be seen in Table IV and figures 4 and 5.

TABLE IV.—TAXES ON FARM REAL ESTATE FOR VARIOUS PUBLIC PURPOSES IN KANSAS, 1916 TO 1929 (a).

YEAR.	Total.	Adminis- tration.	Educa- tion.	Roads and bridges.	Inter- est.	Sinking fund.	Drain- age.	Miscel- laneous.	Soldiers' compen- sation (state).
Amounts in Thousands									
1916 . . .	\$14,427	\$3,259	\$6,612	\$2,969	\$324	\$436	\$111	\$716	.....
1917 . . .	14,643	3,380	5,775	3,727	263	451	139	908	.....
1918 . . .	16,027	3,495	6,308	4,517	317	437	146	809	.....
1919 . . .	19,603	3,784	7,012	5,473	260	426	143	1,005	.....
1920 . . .	23,453	4,020	10,344	6,466	326	444	175	1,078	.....
1921 . . .	27,267	4,368	12,451	6,848	515	631	164	2,290	.....
1922 . . .	24,259	3,506	11,997	5,785	476	569	163	1,763	.....
1923 . . .	25,965	3,470	12,220	5,941	481	573	179	1,969	\$1,172
1924 . . .	25,703	3,675	12,525	5,863	507	685	178	1,117	1,153
1925 . . .	27,249	4,038	13,210	5,829	510	673	238	1,672	1,079
1926 . . .	27,302	3,716	13,643	5,799	516	796	277	1,529	1,026
1927 . . .	28,936	3,940	14,185	6,344	601	779	222	1,747	1,118
1928 . . .	28,545	3,574	14,061	6,641	677	958	258	1,396	990
1929 . . .	29,196	3,670	13,991	7,070	624	1,070	249	1,567	955
Per Cent of Total									
1916 . . .	100	22.6	45.8	20.6	2.3	3.0	0.8	4.9	.....
1917 . . .	100	23.1	39.4	25.5	1.8	3.1	.9	6.2	.....
1918 . . .	100	21.8	39.3	28.2	2.0	2.7	.9	5.1	.....
1919 . . .	100	19.3	40.4	27.9	1.3	2.2	.7	8.2	.....
1920 . . .	100	17.1	44.1	27.6	1.4	1.9	.7	7.2	.....
1921 . . .	100	16.0	45.7	25.1	1.8	2.3	.6	8.5	.....
1922 . . .	100	14.5	49.5	23.8	2.0	2.3	.7	7.2	.....
1923 . . .	100	13.3	47.0	22.9	1.9	2.2	.7	7.5	4.5
1924 . . .	100	14.3	48.7	22.8	2.0	2.7	.7	4.3	4.5
1925 . . .	100	14.8	48.5	21.3	1.9	2.5	.9	6.1	4.0
1926 . . .	100	13.6	50.0	21.2	1.9	2.9	1.0	5.6	3.8
1927 . . .	100	13.6	49.0	21.9	2.1	2.7	.8	6.0	3.9
1928 . . .	100	12.5	49.2	23.2	2.4	3.4	.9	4.9	3.5
1929 . . .	100	12.6	47.0	24.2	2.1	3.7	.8	5.4	3.3

(a) Data in Table XII, Bulletin 235, brought up to date. Available data prior to 1916 were not sufficiently complete to use.

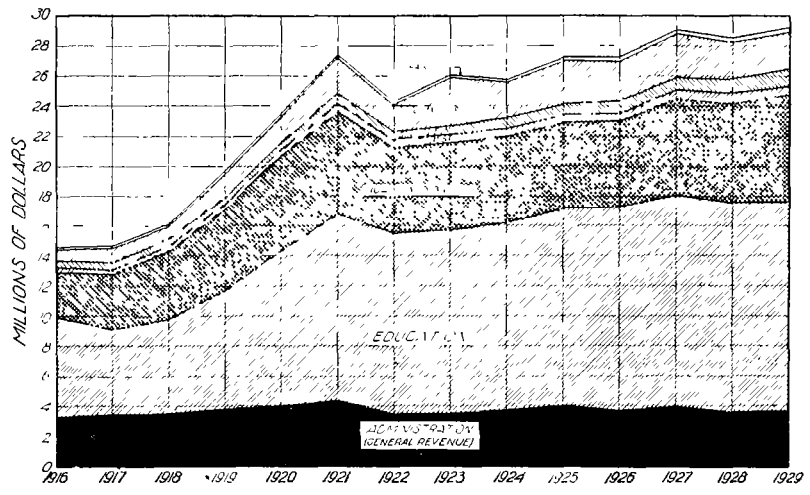


FIG. 4.—Taxes on farm real estate for each specified public purpose, 1916 to 1929, in millions of dollars. (Data in figure 15, Bulletin 235, brought up to date.)

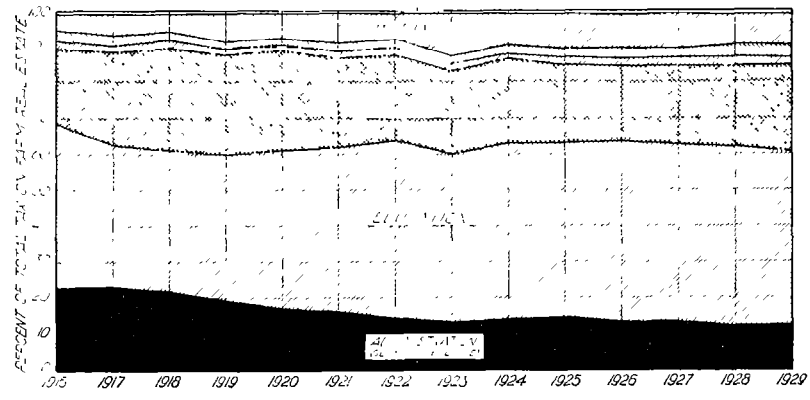


FIG. 5.—Taxes on farm real estate for each specified public purpose, 1916 to 1929, in per cent of the total levy. (Data in figure 16, Bulletin 235, brought up to date.)

THE TREND OF TAXES ON CITY REAL ESTATE

Total City Real-estate Taxes—A Comparison with Farm Taxes.—In 1910 the total tax levy on city real estate amounted to \$5,842,000 for the state as a whole. In 1929 the taxes on city real estate had increased to \$25,771,000. The total taxes levied on city real estate for all purposes for the years 1910 to 1929, as well as the levies for state government, counties, cities, and city schools and the per cents of total levy in each case are shown in Table V.

REAL ESTATE TAXATION, 1910 TO 1929

TABLE V.—TAXES ON CITY REAL ESTATE IN KANSAS FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS OF THE STATE, 1910 TO 1929 (a).

YEAR.	Total.	State government.	County	City (general).	City schools.	Soldiers' compensation (state).
Amounts in Thousands						
1910.	\$5,842	\$147	\$911	\$2,101	\$2,083	
1911	6,902	528	1,065	2,979	2,329	
1912.	6,952	532	1,107	2,828	2,485	
1913.	7,369	535	1,158	3,009	2,667	
1914.	7,903	537	1,229	3,194	2,943	
1915.	8,501	569	1,378	3,449	3,105	
1916	8,214	625	1,452	3,616	2,521	
1917	10,496	711	1,808	3,751	4,227	
1918.	10,731	605	1,856	3,416	4,854	
1919.	13,323	878	2,229	4,731	5,485	
1920.	15,818	702	2,148	5,335	7,432	
1921	18,072	1,177	2,703	5,982	8,200	
1922.	18,622	922	2,635	6,356	8,708	
1923	21,068	945	2,840	7,024	9,873	\$386
1924.	21,029	963	2,583	7,073	10,016	394
1925.	22,004	1,205	2,827	7,263	10,331	377
1926.	22,963	1,214	2,973	7,441	10,355	380
1927	24,281	1,307	3,228	7,971	11,350	425
1928.	24,518	973	3,415	8,239	11,510	381
1929.	25,771	953	3,798	8,658	11,992	371

Per Cent of Total

1910.	100	7 7	15 6	41 1	35 7	..
1911	100	7 7	15 4	43 2	33 8	..
1912.	100	7 7	15 9	40 7	35 7	..
1913.	100	7 3	15 7	40 8	36 2	..
1914.	100	6 8	15 6	40 4	37 2	..
1915.	100	6 7	16 2	40 6	36 5	..
1916	100	7 6	17 7	44 0	30 7	..
1917	100	6 8	17 2	35 7	40 3	..
1918	100	5 6	17 3	31 8	45 2	..
1919.	100	6 6	16 7	35 5	41 2	..
1920.	100	4 5	13 8	34 2	47 6	..
1921	100	6 5	15 0	33 1	45 4	..
1922	100	5 0	14 2	34 1	46 8	..
1923	100	4 5	13 5	33 3	46 9	1 8
1924.	100	4 6	12 3	33 6	47 6	1 9
1925.	100	5 5	12 8	33 0	47 0	1 7
1926.	100	5 3	12 9	32 4	47 7	1 7
1927.	100	5 4	13 3	32 8	46 8	1 7
1928.	100	4 0	13 9	33 6	47 0	1 5
1929.	100	3 7	14 7	33 6	46 6	1 4

(a) Data in Table XIII, Bulletin 235, brought up to date.

The increase in city real-estate taxes may also be expressed in per cent of the average levy for 1910 to 1914. Table VI shows total city real-estate taxes for state, county, city, and city schools for the last 20-year period, expressed in per cents of the 1910 to 1914 average.

TABLE VI.—TAXES ON ALL CITY REAL ESTATE IN KANSAS IN PER CENT OF 1910 TO 1914 AVERAGE (a).

YEAR.	Total.	State government.	County.	City (general).	City schools.
1910	84	87	83	83	83
1911	99	102	97	103	93
1912	99	103	101	98	99
1913	105	104	106	104	107
1914	113	104	112	111	118
1915	122	110	126	120	124
1916	117	121	133	125	101
1917	150	138	165	130	169
1918	153	117	170	119	194
1919	191	170	204	164	219
1920	223	136	196	185	207
1921	258	228	247	208	328
1922	266	179	241	221	348
1923	301	183	260	244	395
1924	301	187	236	245	400
1925	315	234	258	252	413
1926	328	235	272	258	438
1927	347	253	295	277	454
1928	351	189	312	286	460
1929	369	185	347	300	479

(a) Data in Table XX, Bulletin 235, brought up to date. Figures for the soldiers' compensation fund cannot be included because this levy appeared for the first time in 1923.

TABLE VII.—TAXES ON CITY REAL ESTATE IN KANSAS IN PER CENT OF CALCULATED SELLING VALUE, 1910 TO 1929 (a).

YEAR.	State average.	Corn belt.	General farming.	Flint hills.	East half of wheat belt.	West half of wheat belt.	Grazing region.
1910	1.07	1.18	1.04	1.08	1.01	0.79	1.18
1911	1.19	1.24	1.39	1.24	1.05	.78	1.23
1912	1.17	1.15	1.44	1.26	1.05	.80	(b) .87
1913	1.28	1.27	1.50	1.19	1.22	.79	1.05
1914	1.34	1.34	1.46	1.37	1.28	1.12	1.46
1915	1.48	1.54	1.58	1.56	1.35	1.38	1.45
1916	1.30	1.34	1.51	1.21	1.20	.97	1.30
1917	1.55	1.52	1.91	1.60	1.42	1.35	1.48
1918	1.49	1.30	1.88	1.75	1.44	1.30	1.38
1919	1.79	1.91	2.04	1.93	1.48	1.46	1.80
1920	1.95	2.05	2.25	2.07	1.65	1.41	2.00
1921	2.11	2.23	2.54	2.21	1.74	1.62	2.15
1922	2.23	2.29	2.49	2.38	1.92	1.93	2.87
1923	2.29	2.32	2.48	2.48	2.07	2.05	2.96
1924	2.25	2.42	2.35	2.29	1.98	2.13	2.95
1925	2.25	2.34	2.48	2.42	2.06	1.95	2.65
1926	2.38	2.78	2.60	2.35	2.10	1.98	(b) 1.64
1927	2.35	2.38	2.82	2.41	2.13	1.96	2.77
1928	2.31	2.42	2.78	2.50	2.03	2.12	2.64
1929	2.53	2.55	3.27	2.78	2.27	1.83	2.60

(a) Data in Table XX, Bulletin 235, brought up to date.
(b) For explanation see footnote (b), Table XLIII, Bulletin 235.

The ratio of taxes to selling value of city real estate was determined for the state as a whole and for each of the major agricultural sections of the state. For the entire state, the tax on city real estate in per cent of selling value increased from 1.07 per cent in 1910 to 2.53 per cent in 1929. (Table VII.)

Since the ratio of taxes to selling value has been determined for both farm and city real estate, the two ratios are compared in figure 6. In the case of farm real estate, taxes amounted to 1.19 per cent of selling value in 1929, while in the case of city real estate taxes amounted to 2.53 per cent of selling value in the same year. The ratio in the case of city real estate was more than twice as high as in the case of farm real estate. The additional services performed by the government for the city dweller accounts for the higher ratio in the city.

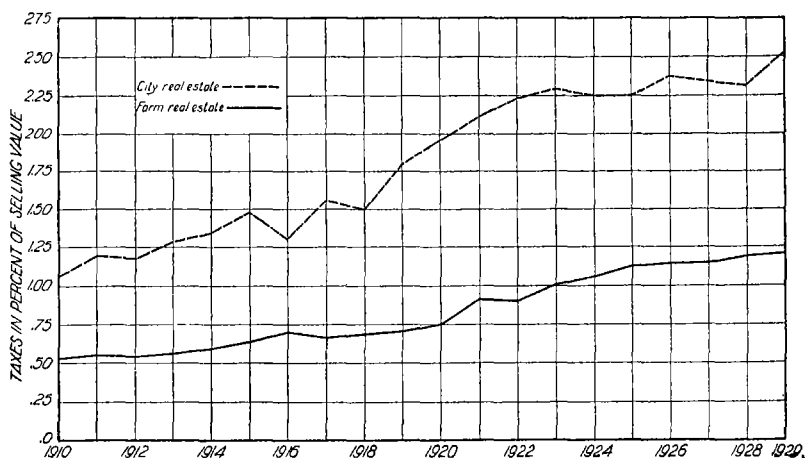


FIG. 6.—Taxes on farm and on city real estate, in per cent of calculated selling value, 1910 to 1929. (Data in figure 25, Bulletin 235, brought up to date.)

Factors Responsible for the Increase in City Real-estate Taxes.—As previously expressed in regard to farm real estate, there are two ways in which the causes of the increase in city real estate taxes may be expressed: (1) By showing the extent to which the state, county, city, and school government contributed to the increase and (2) by showing the extent to which the various public purposes, irrespective of political subdivisions, contributed to the increase.

The tax levies on city real estate for the state government, counties, cities, and city schools are shown in figures 7 and 8. The data are derived from Table V.

Taxes levied on city real estate for various public purposes, irrespective of political subdivisions, are given in Table VIII and

shown graphically in figures 9 and 10. The total levy is divided to show the amount of taxes going for administration, education, roads, and other public purposes. Probably more definite information regarding costs of government is furnished by this method of allocation than is true when the total levy is divided among the political subdivisions. The fact is emphasized here that increased expenditures for education are responsible in a large measure for the exceedingly high taxes on city real estate.

TABLE VIII.—TAXES ON CITY REAL ESTATE FOR VARIOUS PUBLIC PURPOSES IN KANSAS, 1916 TO 1929 (a).

YEAR.	Total.	Adminis- tration.	Educa- tion.	Roads, bridges, streets, alleys.	Interest.	Sinking fund.	Soldiers' compen- sation.	Miscel- laneous.
Amounts in Thousands								
1916	\$8,214	\$2,190	\$2,951	\$868	\$781	\$671	.....	\$753
1917	10,497	2,263	4,702	970	690	807	.....	1,065
1918	10,731	2,126	5,289	1,021	715	651	.....	929
1919	13,323	2,772	6,078	1,433	796	692	.....	1,552
1920	15,618	2,817	7,934	1,507	792	888	.....	1,680
1921	18,072	2,640	9,035	1,787	941	1,151	.....	2,518
1922	18,622	2,606	9,549	1,662	1,072	1,208	.....	2,525
1923	21,068	2,685	10,755	1,802	1,288	1,383	\$386	2,769
1924	21,027	3,243	10,923	1,733	1,232	1,430	394	2,072
1925	22,005	3,331	11,377	1,696	1,250	1,805	377	2,369
1926	22,963	3,444	12,120	1,835	1,232	1,562	380	2,381
1927	24,273	3,605	12,586	1,843	1,198	1,810	425	2,806
1928	24,522	3,572	12,631	2,048	1,379	1,932	381	2,579
1929	25,771	3,763	13,101	2,296	1,496	2,083	371	2,661
Per Cent of Total								
1916	100	26.7	35.9	10.6	9.5	8.2	.....	9.1
1917	100	21.5	44.8	9.2	6.6	7.7	.....	10.2
1918	100	19.8	49.3	9.5	6.7	6.1	.....	8.6
1919	100	20.8	45.6	10.7	6.0	5.2	.....	11.7
1920	100	18.0	50.8	9.7	5.1	5.7	.....	10.7
1921	100	14.6	50.0	9.9	5.2	6.4	.....	13.9
1922	100	14.0	51.3	8.9	5.8	6.5	.....	13.5
1923	100	12.7	51.0	8.5	6.1	6.6	1.8	13.1
1924	100	15.4	51.9	8.2	5.9	6.8	1.9	9.9
1925	100	15.1	51.7	7.7	5.7	7.3	1.7	10.8
1926	100	15.0	52.8	8.0	5.4	6.8	1.6	10.4
1927	100	14.9	51.9	7.6	4.9	7.4	1.7	11.6
1928	100	14.6	51.5	8.3	5.6	7.9	1.6	10.5
1929	100	14.6	50.8	8.9	5.8	8.1	1.5	10.3

(a) Data in Table XXIII, Bulletin 235, brought up to date.

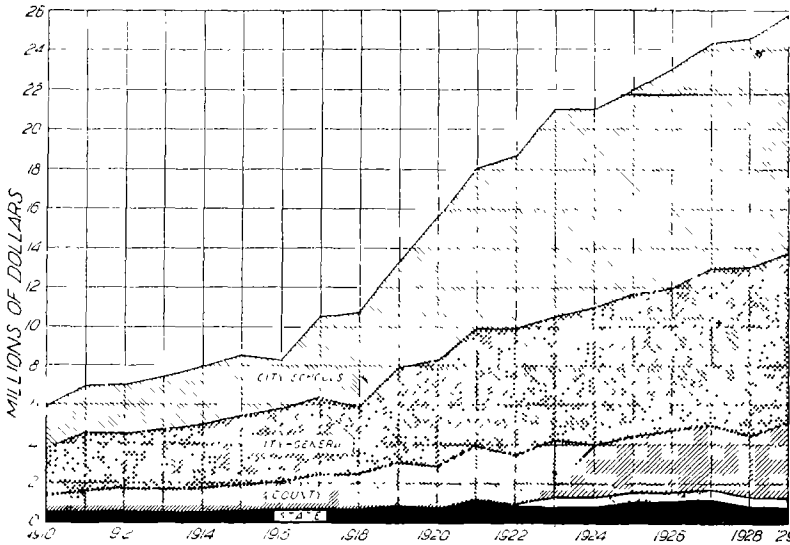


FIG. 7.—Taxes on city real estate for the state and each political subdivision, 1910 to 1929, in millions of dollars. (Data in figure 21, Bulletin 235, brought up to date.)

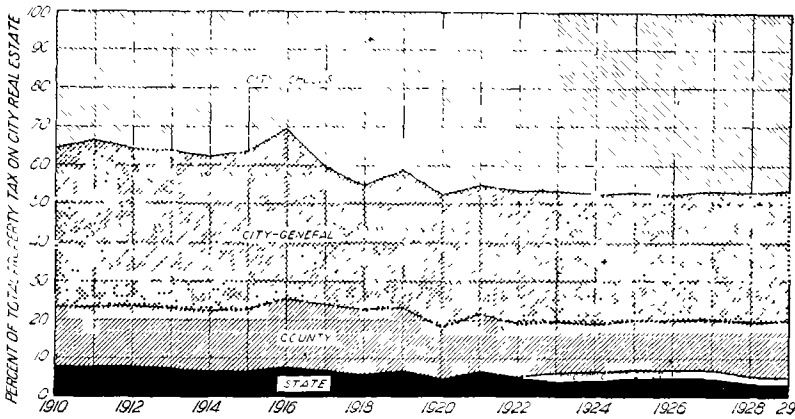


FIG. 8.—Taxes on city real estate for the state and for each political subdivision in per cent of the total levy, 1910 to 1929. (Data in figure 22, Bulletin 235, brought up to date.)

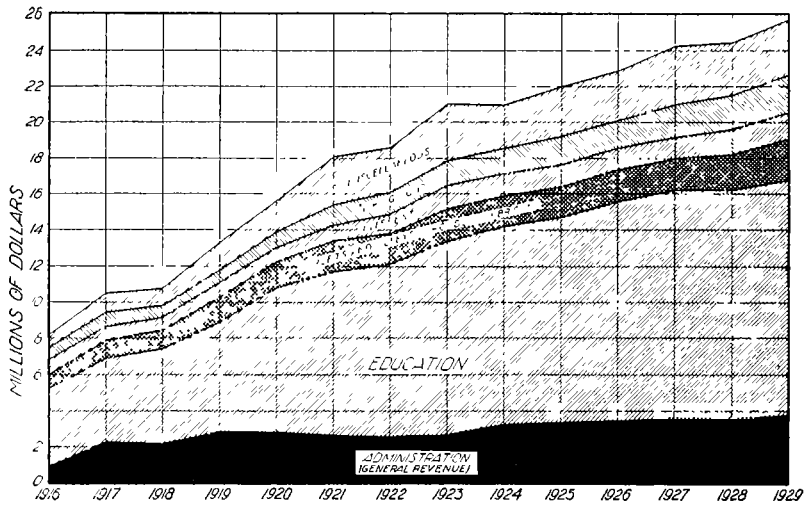


FIG. 9.—Taxes on all city real estate in Kansas for each specified public purpose, 1916 to 1929, in millions of dollars. (Data in figure 23, Bulletin 235, brought up to date.)

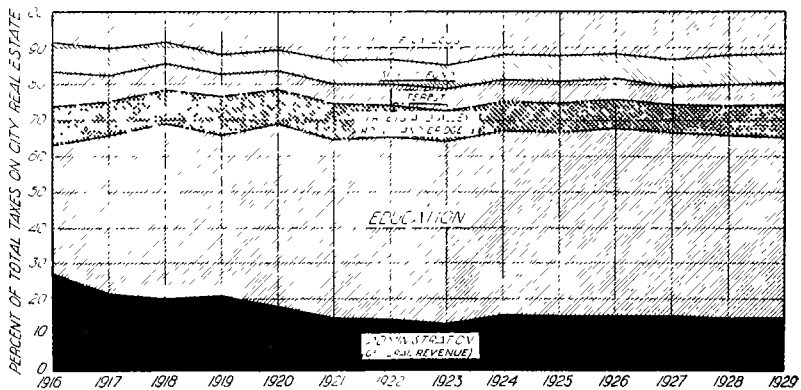


FIG. 10.—Taxes on all city real estate in Kansas for each specified public purpose, 1916 to 1929, in per cent of the total levy. (Data in figure 24, Bulletin 235, brought up to date.)

CONCLUSIONS

1. Taxes on real estate have increased to the extent that they now present an extremely serious problem. During the 20-year period, 1910 to 1929, taxes on real estate increased nearly forty million dollars.

2. The rate of increase in total taxes on all real estate has been more gradual since 1922 than was true of the period immediately preceding that date. Total farm real-estate taxes have been increasing at a slightly less rapid rate than total city real-estate taxes since 1922.

3. Expressing the trend of taxation upon the basis of selling value furnishes a measure of the burden of a tax. The decline in farm land values since 1920, together with the rapidly increasing tax levy, has made the burden exceedingly severe. This has been particularly true of certain sections of the state. In the general farming region of southeastern Kansas, a section characterized by pronounced declines in land values in recent years, taxes constituted a much larger proportion of the selling value than for the state as a whole. On the other hand, in the center of the Kansas wheat belt, a section characterized by steady to rising land values, taxes were a considerably smaller part of selling value than for the state as a whole. In the general farming region mentioned, taxes in 1929 amounted to nearly 1½ per cent of selling value; in the wheat belt they constituted only slightly more than 1 per cent of selling value.

4. Expenditures for education and roads, particularly education, were the principal causes of the rapidly rising tax levies. Cost of government administration, comparatively speaking, increased but slightly during the last 20 years.

5. High real-estate taxes are not alone a farmer's problem but are just as great, if not a greater problem for the man owning city real estate. The replacement of a portion of the general property tax by the introduction of new sources of revenue should be the goal of both farm and city real-estate owners.