



OCTOBER, 1938

CIRCULAR 192

AGRICULTURAL EXPERIMENT STATION

KANSAS STATE COLLEGE OF AGRICULTURE
AND APPLIED SCIENCE

MANHATTAN, KANSAS

DEPARTMENT OF AGRICULTURAL ECONOMICS

THE TREND OF REAL ESTATE TAXATION IN KANSAS, 1910 TO 1935¹

Harold Howe²

TABLE OF CONTENTS

	Page		Page
INTRODUCTION	1	THE TREND OF TAXES ON	
THE TREND OF TAXES ON		CITY REAL ESTATE.....	16
FARM REAL ESTATE.....	2	Total city real-estate taxes.....	16
Total farm real-estate taxes.....	2	Factors responsible for the	
Taxes per acre.....	10	trends in city real-estate	
Factors responsible for the		taxes.....	18
trends in farm real-estate		FARM AND CITY REAL ESTATE	
taxes.....	12	TAXES COMPARED.....	22
		SUMMARY	23

INTRODUCTION

The purpose of this study is to show the trend of taxes on farm and city real estate in Kansas from 1910 to 1935 and to analyze the factors responsible for these trends. The period covered may be characterized in general terms as one of large increases in real estate taxes in spite of the fact that a decline occurred in 1930 and in the years immediately following. At the close of the period taxes again were showing a tendency to rise. In the pages that follow an attempt is made to describe to what extent this general upward movement was caused by levies for the state and each of its subdivisions, and to what extent it was due to expenditures for each of the various public purposes, such as general administration, education, and roads—irrespective of political subdivisions. During the years 1910 to 1936, the state and local governments leaned heavily on the general property tax. The state income tax was introduced just

1. Contribution No. 98 from the Department of Agricultural Economics.

2. This circular brings up to date some of the data in Kansas Station Bulletin 235, "The Trend of Real Estate Taxation in Kansas from 1910 to 1923" (September, 1925). Certain of the data found in Bulletin 235 are repeated and the same type of information for the years 1924 to 1935 is added. The methods used in collecting and calculating data for the years since 1923 are identical with those which were used by Eric Englund, author of Bulletin 235, and are described in the Appendix of that Bulletin. The discussion in this circular is believed to be sufficiently complete to satisfy the demands of the reader who is interested primarily in summary statements. The person whose interest leads him deeper into details regarding methods is advised to procure a copy of Bulletin 235 from the Agricultural Experiment Station, Manhattan, Kansas.

prior to the end of this period and the state retail sales tax had not as yet been introduced. Real estate, because it constituted the major part of all property that was assessed, bore the brunt of increased governmental expenditures. In 1935, the taxes on farm and city real estate constituted 67 percent of total property taxes in Kansas.

Throughout the manuscript all of the data refer to taxes levied against real estate rather than taxes collected by the county treasurers. Practically all of the data were obtained from the State Tax Commission.

THE TREND OF TAXES ON FARM REAL ESTATE
TOTAL FARM REAL ESTATE TAXES

During the twenty year period, 1910 to 1929 inclusive, farm real estate taxes increased on the average 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, which represented the peak of the period under consideration. In 1930 the amount levied against farm real estate was smaller than in 1929. This was followed by larger decreases in 1931, 1932, and 1933. In 1934 and again in 1935 there were small increases over the figure of \$18,834,000 levied against farm real estate in 1933. The total tax levied in 1935 was \$20,124,000 which corresponds approximately to the amount which was levied against farm real estate in 1919.

The total taxes levied on farm real estate for all purposes for the years 1910 to 1935 by the state government and each political subdivision are shown in Table I. These levies for the state government and its subdivisions are also stated as percentages of the total farm real estate levy. The same type of information is given in Tables II to VII for the principal agricultural sections of the state. These agricultural sections are shown in figure 1.

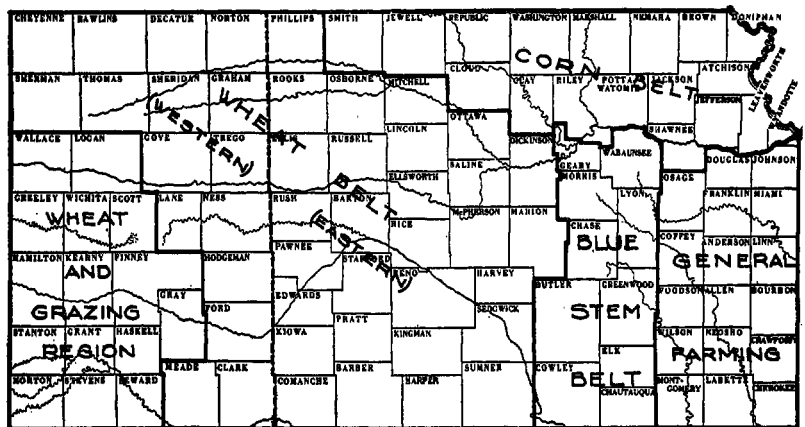


FIG. 1.—Map of Kansas showing the principal agricultural sections of the state. Some tabulations in this study are given by sections, as well as for the state as a whole.

REAL ESTATE TAXATION IN KANSAS

TABLE I.—TAXES ON FARM REAL ESTATE IN KANSAS FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS OF THE STATE, 1910 TO 1935. (a)

Year	Total	State Government	County	Township	School Districts	Drainage (b)	Soldiers' Compensation (State)
Amounts in Thousands							
1910	\$ 9,708 ^c	\$1,426	\$2,786	\$2,112	\$3,373	\$ 59	.....
1911	10,704	1,626	3,114	2,339	3,572	53	.....
1912	10,914	1,632	3,199	2,287	3,708	88	.....
1913	11,261	1,640	3,340	2,375	3,795	111	.....
1914	11,882	1,685	3,699	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	2,083	5,089	2,946	4,386	139	.....
1918	16,027	1,853	5,388	3,668	4,972	146	.....
1919	19,604	2,304	7,076	3,596	5,985	143	.....
1920	23,453	2,618	8,104	4,144	8,412	175	.....
1921	27,267	4,163	8,337	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	2,337	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	4,718	11,113	258	990
1929	29,219	2,445	9,828	4,653	11,090	249	955
1930	28,718	2,350	7,990	4,205	13,018	218	937
1931	27,046	2,348	7,491	3,654	12,396	238	919
1932	21,167	1,906	5,856	2,497	9,771	206	931
1933	18,834	2,250	5,933	1,686	7,865	178	922
1934	19,482	1,523	6,425	1,644	8,763	237	890
1935	20,124	1,688	6,546	2,026	8,751	245	868
Percentage 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	3.8
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
1930	100	8.2	27.8	14.6	45.4	.8	3.2
1931	100	8.7	27.7	13.5	45.8	.9	3.4
1932	100	9.0	27.7	11.8	46.1	1.0	4.4
1933	100	11.9	31.5	9.0	41.8	.9	4.9
1934	100	7.8	33.0	8.4	45.0	1.2	4.6
1935	100	8.4	32.5	10.1	43.5	1.2	4.3

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

b Includes cemeteries beginning with 1928.

c In this and subsequent tables, figures for the subdivisions have been rounded to the nearest million and thus in some cases the state totals may not exactly equal the sum of the rounded figures for each subdivision.

TABLE II.—TAXES ON FARM REAL ESTATE IN THE CORN BELT SECTION, FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS, 1910 TO 1935. (a)

Year	Total	State Government (b)	County	Township	School Districts	Drainage (c)
Amounts in Thousands						
1910	\$2,446	\$ 360	\$ 649	\$ 541	\$ 839	\$ 57
1911	2,659	409	682	688	833	47
1912	2,795	410	732	679	890	84
1913	2,968	413	859	723	883	90
1914	3,133	439	908	745	985	106
1915	3,333	457	982	838	920	136
1916	3,703	470	1,047	833	1,247	106
1917	3,827	525	1,283	840	1,043	136
1918	4,686	463	1,305	1,603	1,177	138
1919	4,996	711	1,685	1,027	1,448	126
1920	6,072	672	2,004	1,192	2,053	151
1921	7,042	1,072	2,143	1,300	2,385	142
1922	6,105	734	1,871	1,189	2,214	147
1923	6,494	1,028	1,874	1,226	2,211	155
1924	6,552	1,020	1,967	1,230	2,186	150
1925	7,095	1,184	2,044	1,275	2,381	211
1926	7,072	1,093	2,042	1,279	2,432	227
1927	7,436	1,159	2,147	1,396	2,539	196
1928	7,049	894	2,208	1,332	2,433	182
1929	7,146	863	2,311	1,333	2,457	182
1930	7,280	822	1,975	1,309	3,015	159
1931	6,908	815	1,984	1,098	2,843	168
1932	5,616	709	1,723	783	2,256	145
1933	4,928	795	1,659	520	1,818	134
1934	5,000	601	1,797	486	1,927	189
1935	5,403	638	1,743	628	2,195	199
Percentage of Total						
1910	100	14.7	26.5	22.1	34.3	2.4
1911	100	15.4	25.6	25.9	31.3	1.8
1912	100	14.7	26.2	24.3	31.8	3.0
1913	100	13.9	28.9	24.4	29.7	3.1
1914	100	14.0	29.0	23.8	29.8	3.4
1915	100	13.7	29.5	25.1	27.6	4.1
1916	100	12.7	28.3	22.5	33.7	2.8
1917	100	13.7	33.5	21.9	27.3	3.6
1918	100	9.9	27.9	34.2	25.1	2.9
1919	100	14.2	33.7	20.6	29.0	2.5
1920	100	11.1	33.0	19.6	33.8	2.5
1921	100	15.2	30.4	18.5	33.9	2.0
1922	100	12.0	30.6	18.7	36.3	2.4
1923	100	15.8	28.9	18.9	34.0	2.4
1924	100	15.6	30.0	18.8	33.4	2.2
1925	100	16.7	28.8	18.0	33.5	3.0
1926	100	15.4	28.9	18.1	34.4	3.2
1927	100	15.6	28.9	18.8	34.1	2.6
1928	100	12.7	31.3	18.9	34.5	2.6
1929	100	12.1	32.3	18.7	34.4	2.5
1930	100	11.3	27.1	18.0	41.4	2.2
1931	100	11.8	28.7	15.9	41.2	2.4
1932	100	12.6	30.7	13.9	40.2	2.6
1933	100	16.1	33.7	10.6	36.9	2.7
1934	100	12.0	36.0	9.7	38.5	3.8
1935	100	11.8	32.3	11.6	40.6	3.7

a Data in Table II, Bulletin 235, brought up to date.
 b Includes soldiers' compensation beginning with 1923.
 c Includes cemeteries beginning with 1928.

TABLE III.—TAXES ON FARM REAL ESTATE IN THE GENERAL FARMING SECTION, FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS, 1910 TO 1935. (a)

Year	Total	State Government (b)	County	Township	School Districts	Drainage (c)
Amounts in Thousands						
1910	\$1,858	\$ 235	\$ 423	\$ 609	\$ 589	2
1911	1,891	287	504	488	629	3
1912	1,941	270	571	475	622	3
1913	2,079	270	593	509	705	2
1914	2,115	280	632	507	692	4
1915	2,290	289	720	556	723	2
1916	2,423	307	710	551	850	5
1917	2,527	343	870	585	726	3
1918	2,605	303	940	652	797	3
1919	3,301	455	1,238	673	933	2
1920	3,870	420	1,399	784	1,262	5
1921	4,869	667	1,822	908	1,469	5
1922	4,358	465	1,565	804	1,521	3
1923	4,616	650	1,586	897	1,478	3
1924	4,399	637	1,457	819	1,483	2
1925	4,741	718	1,587	829	1,606	2
1926	4,594	677	1,496	800	1,616	7
1927	4,878	719	1,624	876	1,657	3
1928	4,915	554	1,711	894	1,740	16
1929	5,186	534	1,984	862	1,797	8
1930	4,586	502	1,511	725	1,840	8
1931	4,500	500	1,493	657	1,840	10
1932	3,350	438	1,099	433	1,371	9
1933	3,154	488	1,129	355	1,178	4
1934	3,146	370	1,117	350	1,306	3
1935	3,360	392	1,249	386	1,324	9
Percentage of Total						
1910	100	12.6	22.7	32.9	31.7	.1
1911	100	14.1	26.6	25.8	33.3	.2
1912	100	13.9	29.4	24.5	32.1	.1
1913	100	13.0	28.5	24.5	33.9	.1
1914	100	13.3	29.9	23.9	32.7	.2
1915	100	12.6	31.4	24.3	31.6	.1
1916	100	12.7	29.3	22.7	35.1	.2
1917	100	13.6	34.4	23.2	28.7	.1
1918	100	11.6	36.1	21.6	30.6	.1
1919	100	13.8	37.5	20.4	28.2	.1
1920	100	10.8	36.2	20.3	32.6	.1
1921	100	13.7	37.4	18.6	30.2	.1
1922	100	10.7	35.9	18.4	34.9	.1
1923	100	14.1	34.4	19.4	32.0	.1
1924	100	14.5	33.1	18.6	33.7	.0
1925	100	15.1	33.5	17.5	33.8	.0
1926	100	14.7	32.6	17.4	35.2	.0
1927	100	14.7	33.3	17.9	34.0	.0
1928	100	11.3	34.8	18.2	35.4	.0
1929	100	10.3	38.3	16.6	34.7	.0
1930	100	10.9	32.9	15.8	40.2	.2
1931	100	11.1	33.2	14.6	40.9	.2
1932	100	13.1	32.8	12.9	41.0	.2
1933	100	15.5	35.9	11.3	37.3	.0
1934	100	11.8	35.5	11.1	41.5	.1
1935	100	11.6	37.2	11.5	39.4	.3

a Data in Table III, Bulletin 235, brought up to date.
 b Includes soldiers' compensation beginning with 1923.
 c Includes cemeteries beginning with 1928.

TABLE IV.—TAXES ON FARM REAL ESTATE IN THE BLUE STEM BELT, FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS, 1910 TO 1935. (a)

Year	Total	State Government (b)	County	Township	School Districts	Drainage (c)
Amounts in Thousands						
1910	\$1,018	\$ 148	\$ 295	\$ 227	\$ 348	.....
1911	1,175	169	343	279	384	.....
1912	1,209	171	379	277	382	.....
1913	1,254	172	370	290	422	.....
1914	1,330	176	415	290	449	.....
1915	1,411	182	452	343	434	.....
1916	1,572	194	458	340	580	.....
1917	1,538	217	551	339	426	.....
1918	1,572	206	572	322	472	.....
1919	2,023	315	724	408	576	.....
1920	2,396	283	847	453	813	.....
1921	2,752	450	864	485	953	.....
1922	2,437	309	800	432	896	.....
1923	2,671	434	792	454	991	.....
1924	2,654	434	808	425	987	.....
1925	2,859	487	897	461	1,014	.....
1926	2,880	488	874	427	1,112	.....
1927	3,031	497	899	502	1,131	.....
1928	3,001	384	958	514	1,144	1
1929	3,038	370	1,065	496	1,105	1
1930	2,886	346	766	459	1,314	1
1931	2,573	344	672	393	1,163	1
1932	2,007	298	546	263	899	1
1933	1,801	334	547	168	752	0
1934	1,809	244	607	161	798	1
1935	1,898	258	627	204	808	1
Percentage of Total						
1910	100	14.5	29.0	22.3	34.2	.....
1911	100	14.4	29.2	23.7	32.7	.....
1912	100	14.1	31.4	22.9	31.6	.....
1913	100	13.7	29.5	23.1	33.7	.....
1914	100	13.2	31.2	21.8	33.8	.....
1915	100	12.9	32.1	24.3	30.7	.....
1916	100	12.3	29.1	21.7	36.9	.....
1917	100	14.2	35.9	22.1	27.8	.....
1918	100	13.1	36.4	20.5	30.0	.....
1919	100	15.5	35.8	20.2	28.5	.....
1920	100	11.8	35.4	18.9	33.9	.....
1921	100	16.4	31.4	17.6	34.6	.....
1922	100	12.7	32.8	17.7	36.8	.....
1923	100	16.3	29.6	17.0	37.1	.....
1924	100	16.4	30.4	16.0	37.2	.....
1925	100	17.0	31.4	16.1	35.5	.....
1926	100	16.3	30.3	14.8	38.6	.....
1927	100	16.4	29.7	16.6	37.3	.....
1928	100	12.8	31.9	17.2	38.1	.....
1929	100	12.2	35.1	16.3	36.4	.....
1930	100	12.0	26.5	15.9	45.6	.....
1931	100	13.4	26.1	15.3	45.2	.....
1932	100	14.8	27.2	13.1	44.9	.....
1933	100	18.5	30.4	9.3	41.8	.....
1934	100	13.5	33.6	8.9	44.0	.....
1935	100	13.6	33.0	10.7	42.6	.1

a Data in Table IV, Bulletin 235, brought up to date.
b Includes soldiers' compensation beginning with 1923.
c Includes cemeteries beginning with 1928.

REAL ESTATE TAXATION IN KANSAS

TABLE V.—TAXES ON FARM REAL ESTATE IN THE EASTERN HALF OF THE WHEAT BELT, FOR THE STATE GOVERNMENT AND FOR SUB-DIVISIONS, 1910 TO 1935. (a)

Year	Total	State Government (b)	County	Township	School Districts	Drainage (c)
Amounts in Thousands						
1910	\$3,129	\$ 525	\$ 928	\$ 578	\$1,098	.....
1911	3,535	601	1,076	696	1,159	3
1912	3,589	607	1,040	673	1,267	2
1913	3,588	612	1,042	691	1,224	19
1914	3,865	618	1,215	748	1,282	2
1915	4,156	646	1,328	838	1,292	2
1916	4,838	690	1,354	909	1,885	.....
1917	4,855	769	1,681	900	1,505	.....
1918	4,983	664	1,735	860	1,720	4
1919	6,455	997	2,274	1,106	2,062	16
1920	7,819	940	2,619	1,302	2,939	19
1921	8,758	1,491	2,762	1,355	3,131	19
1922	7,580	1,028	2,337	1,170	3,033	12
1923	8,015	1,441	2,394	1,164	2,996	20
1924	7,967	1,417	2,313	1,146	3,065	26
1925	8,209	1,596	2,406	1,184	2,998	25
1926	8,259	1,605	2,449	1,309	2,952	44
1927	8,787	1,596	2,623	1,352	3,194	23
1928	8,734	1,234	2,751	1,399	3,293	57
1929	8,981	1,192	3,055	1,427	3,250	57
1930	9,017	1,149	2,483	1,222	4,114	49
1931	8,254	1,141	2,155	1,059	3,848	52
1932	6,396	988	1,628	718	3,014	48
1933	5,532	1,103	1,693	440	2,258	38
1934	6,096	853	1,936	451	2,813	43
1935	6,030	903	1,861	585	2,646	35
Percentage of Total						
1910	100	16.8	29.6	18.5	35.1	.....
1911	100	17.0	30.4	19.7	32.8	0.1
1912	100	16.9	29.0	18.7	35.3	.1
1913	100	17.1	29.0	19.3	34.1	.5
1914	100	16.0	31.4	19.3	33.2	.1
1915	100	15.5	31.9	21.4	31.1	.1
1916	100	14.3	28.0	18.8	38.9	.....
1917	100	15.8	34.6	18.6	31.0	.....
1918	100	13.3	34.8	17.3	34.5	.1
1919	100	15.4	35.3	17.1	32.0	.2
1920	100	12.0	33.5	16.7	37.6	.2
1921	100	17.1	31.6	15.5	35.5	.3
1922	100	13.6	30.3	15.4	40.0	.2
1923	100	18.0	29.9	14.5	37.4	.2
1924	100	17.8	29.0	14.4	38.5	.3
1925	100	19.5	29.3	14.4	36.5	.3
1926	100	18.2	29.7	15.8	35.3	.5
1927	100	18.2	29.8	15.4	36.3	.3
1928	100	14.1	31.5	16.0	37.7	.7
1929	100	13.3	34.0	15.9	36.2	.6
1930	100	12.7	27.5	13.6	45.6	.6
1931	100	13.8	26.1	12.8	46.6	.7
1932	100	15.4	25.5	11.2	47.2	.7
1933	100	19.9	30.6	8.0	40.8	.7
1934	100	14.0	31.8	7.4	46.1	.7
1935	100	15.0	30.8	9.7	43.9	.6

a Data in Table V, Bulletin 235, brought up to date.
 b Includes soldiers' compensation beginning with 1923.
 c Includes cemeteries beginning with 1928.

TABLE VI—TAXES ON FARM REAL ESTATE IN THE WESTERN HALF OF THE WHEAT BELT, FOR THE STATE GOVERNMENT AND FOR SUB-DIVISIONS, 1910 TO 1935. (a)

Year	Total	State Government (b)	County	Township	School Districts	Drainage (c)
Amounts in Thousands						
1910	\$ 831	\$ 108	\$ 249	\$ 117	\$ 357	.....
1911	951	124	291	139	397	.....
1912	941	121	286	136	398	.....
1913	914	117	277	123	397	.....
1914	984	119	339	135	391	.....
1915	1,003	121	343	174	365	.....
1916	1,290	140	405	219	526	.....
1917	1,263	157	435	219	452	.....
1918	1,442	147	517	243	535	.....
1919	1,921	222	749	298	652	.....
1920	2,198	205	782	316	895	.....
1921	2,490	327	739	368	1,056	.....
1922	2,435	230	772	322	1,111	.....
1923	2,762	322	846	338	1,256	.....
1924	2,744	316	685	344	1,398	.....
1925	2,811	356	712	347	1,395	.....
1926	3,076	364	724	373	1,614	.....
1927	3,182	388	761	409	1,624	.....
1928	3,194	299	824	414	1,656	.....
1929	3,206	289	873	419	1,626	.....
1930	3,083	291	734	383	1,675	.....
1931	2,964	290	711	345	1,612	6
1932	2,274	250	483	232	1,307	2
1933	2,015	281	503	146	1,084	1
1934	2,008	212	531	142	1,122	1
1935	2,091	225	607	163	1,087	9
Percentage of Total						
1910	100	13.0	30.0	14.0	43.0	.....
1911	100	13.0	30.6	14.6	41.8	.....
1912	100	12.8	30.4	14.5	42.3	.....
1913	100	12.9	30.3	13.4	43.4	.....
1914	100	12.1	34.5	13.7	39.7	.....
1915	100	12.1	34.2	17.3	36.4	.....
1916	100	10.9	31.4	17.0	40.7	.....
1917	100	12.4	34.4	17.4	35.8	.....
1918	100	10.2	35.9	16.8	37.1	.....
1919	100	11.6	39.0	15.5	33.9	.....
1920	100	9.3	35.6	14.4	40.7	.....
1921	100	13.1	29.7	14.3	42.4	.....
1922	100	9.5	31.7	13.2	45.6	.....
1923	100	11.7	30.6	12.2	45.5	.....
1924	100	11.5	25.0	12.5	50.9	.....
1925	100	12.7	25.4	12.3	49.6	.....
1926	100	11.8	23.6	12.1	52.5	.....
1927	100	12.2	23.9	12.9	51.0	.....
1928	100	9.4	25.8	13.0	51.8	.....
1929	100	9.0	27.2	13.1	50.7	.....
1930	100	9.4	23.8	12.4	54.4	.....
1931	100	9.8	24.0	11.6	54.4	2
1932	100	11.0	21.2	10.2	57.5	.1
1933	100	14.0	25.0	7.2	53.8	.....
1934	100	10.6	26.4	7.1	55.9	.....
1935	100	10.8	29.0	7.8	52.0	.4

a Data in Table VI, Bulletin 235, brought up to date.
b Includes soldiers' compensation beginning with 1923.
c Includes cemeteries beginning with 1928.

REAL ESTATE TAXATION IN KANSAS

TABLE VII.—TAXES ON FARM REAL ESTATE IN THE WHEAT AND GRAZING REGION, FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS, 1910 TO 1935. (a)

Year	Total	State Government (b)	County	Township	School Districts	Drainage (c)
Amounts in Thousands						
1910	\$ 423	\$ 50	\$ 191	\$ 40	\$ 142	.....
1911	492	57	218	49	188	.....
1912	439	52	192	47	148	.....
1913	458	56	198	38	166	.....
1914	455	53	190	49	163	.....
1915	410	56	223	47	184	.....
1916	602	65	243	57	237	.....
1917	636	72	268	68	233	.....
1918	738	70	319	78	271	.....
1919	907	105	405	84	313	.....
1920	1,100	98	453	97	452	.....
1921	1,357	156	507	104	590	.....
1922	1,344	120	481	112	631	.....
1923	1,438	168	489	112	669	.....
1924	1,394	167	442	118	688	.....
1925	1,533	188	437	129	780	.....
1926	1,621	191	469	143	818	.....
1927	1,721	204	497	158	862	.....
1928	1,661	157	494	162	846	1
1929	1,663	152	540	116	855	.....
1930	1,866	177	521	107	1,060	1
1931	1,847	177	477	102	1,090	1
1932	1,524	153	377	68	925	1
1933	1,406	171	402	57	775	1
1934	1,423	133	435	54	800	1
1935	1,352	141	459	60	691	1
Percentage of Total						
1910	100	11.8	45.1	9.4	33.7	.....
1911	100	11.5	44.3	10.1	34.1	.....
1912	100	11.8	43.7	10.8	33.7	.....
1913	100	12.2	43.3	8.4	36.1	.....
1914	100	11.7	41.8	10.8	35.7	.....
1915	100	11.0	43.7	9.2	36.1	.....
1916	100	10.8	40.3	9.5	39.4	.....
1917	100	11.4	42.1	9.9	36.6	.....
1918	100	9.5	43.2	10.5	36.8	.....
1919	100	11.6	44.7	9.2	34.5	.....
1920	100	8.9	41.2	8.8	41.1	.....
1921	100	11.5	37.4	7.6	43.5	.....
1922	100	8.9	35.8	8.3	47.0	.....
1923	100	11.7	34.0	7.8	46.5	.....
1924	100	12.0	31.7	8.5	49.4	.....
1925	100	12.2	28.5	8.4	50.9	.....
1926	100	11.8	28.9	8.8	50.5	.....
1927	100	11.8	28.9	9.2	50.1	.....
1928	100	9.5	29.7	9.8	51.0	.1
1929	100	9.1	32.5	7.0	51.4	.....
1930	100	9.5	27.9	5.7	56.8	.1
1931	100	9.6	25.8	5.5	59.0	.1
1932	100	10.0	24.7	4.5	60.7	.1
1933	100	12.2	28.6	4.1	55.0	.1
1934	100	9.3	30.6	3.8	56.2	.1
1935	100	10.4	34.0	4.4	51.1	.1

a Data in Table VII, Bulletin 235, brought up to date.
 b Includes soldiers' compensation beginning with 1923.
 c Includes cemeteries beginning with 1928.

In Table VIII the change each year since 1910 in every tax levy is expressed as a percentage of the 1910 to 1914 average. In 1935 the total levy on farm real estate was 185 percent of the 1910 to 1914 average. Stated in other words, the total tax on farm real estate was 85 percent greater in 1935 than it had been during the five year base period, 1910 to 1914. However, the 1935 figure represents a decided reduction from the 1929 levy which was 168 percent greater than the 1910 to 1914 average.

TAXES PER ACRE

The average tax per acre of all taxable land and improvements in Kansas and in each section of the state, from 1910 to 1935, is shown in Table IX. This table was constructed by dividing the total tax levies shown in Tables I to VII by the number of acres of taxable land in the state and in each agricultural section. Table IX also shows the trend of taxes per acre, with the 1910 to 1914 average tax as 100.

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

Year	Total	State Government	County	Township	School Districts	Drainage (b)
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	185	282	326
1927	266	215	266	203	297	261
1928	262	158	278	204	303	304
1929	268	153	305	201	302	293
1930	264	147	248	181	355	234
1931	248	147	233	158	338	247
1932	194	119	182	108	266	218
1933	173	140	184	73	214	194
1934	179	95	200	71	239	260
1935	185	105	203	87	238	269

a Calculated from data in Table I. Figures for soldiers' compensation cannot be included in 1910 to 1914 base because this levy appeared for the first time in 1923.
 b Includes cemeteries beginning with 1928.

REAL ESTATE TAXATION IN KANSAS

TABLE IX.—TAXES PER ACRE OF ALL FARM REAL ESTATE IN KANSAS, BY SECTIONS, 1910 TO 1935. (a)

Year	State Average	Corn Belt	General Farming	Blue Stem Belt	East Half of Wheat Belt	West Half of Wheat Belt	Wheat and Grazing Region
Amount in Cents per Acre							
1910	19.4	34.1	29.9	18.9	20.5	8.7	6.5
1911	21.3	37.9	30.5	21.8	23.2	9.9	7.2
1912	21.5	38.7	31.2	22.4	23.4	9.7	6.4
1913	22.1	41.1	33.4	23.2	23.4	9.4	6.4
1914	23.2	43.3	34.0	24.6	25.2	10.1	6.3
1915	24.8	46.1	36.8	26.1	27.1	10.3	7.0
1916	28.1	51.1	39.0	29.1	31.7	13.2	8.2
1917	28.5	52.8	40.6	28.4	31.6	12.9	8.6
1918	31.1	64.7	41.9	29.1	32.5	14.7	9.9
1919	38.1	68.9	53.0	37.4	42.3	19.6	12.1
1920	45.4	83.6	62.2	44.4	50.9	22.4	14.5
1921	52.8	97.0	73.2	50.9	57.4	25.4	17.7
1922	46.9	84.0	70.1	44.8	49.4	24.8	17.5
1923	50.3	89.0	74.8	49.4	52.2	28.1	18.7
1924	49.7	90.1	70.8	49.1	51.9	27.9	18.1
1925	52.4	97.6	76.8	53.0	53.2	28.6	19.9
1926	52.4	97.2	73.7	53.3	53.8	31.3	21.0
1927	55.4	102.3	78.4	56.1	57.3	32.4	22.3
1928	55.1	97.0	79.3	55.6	56.9	32.5	21.5
1929	56.5	98.4	83.4	56.3	58.5	32.6	21.5
1930	55.5	100.2	73.8	53.5	58.7	31.3	24.1
1931	52.3	95.0	72.4	47.7	53.8	30.1	23.9
1932	40.9	77.3	53.9	38.8	41.7	23.1	19.7
1933	36.4	67.7	50.7	33.4	36.1	20.5	18.2
1934	37.6	68.8	50.7	33.5	39.7	20.4	18.5
1935	38.9	74.4	54.1	35.2	39.3	21.2	17.5
Percentage of 1910 to 1914 Average							
1910	90	87	94	85	89	91	98
1911	99	97	96	98	100	103	109
1912	100	99	98	101	101	101	97
1913	103	105	105	105	101	98	97
1914	108	111	107	111	109	105	95
1915	115	118	116	118	117	107	106
1916	131	131	123	131	137	138	124
1917	133	135	128	128	137	134	130
1918	145	166	132	131	141	153	150
1919	177	177	167	168	183	204	183
1920	211	214	196	200	220	233	220
1921	246	249	246	229	248	265	268
1922	218	215	220	202	214	258	265
1923	234	228	235	223	226	293	283
1924	231	230	223	221	225	291	274
1925	244	249	242	239	230	298	301
1926	244	249	232	240	233	326	318
1927	258	261	246	253	248	338	338
1928	256	247	249	250	246	339	326
1929	263	251	262	254	253	340	326
1930	258	256	232	241	254	326	365
1931	243	242	228	215	233	314	362
1932	190	197	169	175	181	241	298
1933	169	173	159	150	156	214	276
1934	175	176	159	151	172	213	280
1935	177	190	170	159	170	221	265

a Data in Table IX, Bulletin 235, brought up to date.

**FACTORS RESPONSIBLE FOR THE TRENDS
IN FARM REAL ESTATE TAXES**

The factors causing the changes in farm real estate taxes may be expressed in two ways: (1) By showing the extent to which the state and each political subdivision contributed to the change, and (2) by showing the extent to which the various public purposes, irrespective of political subdivisions, contributed to the change.

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 change of real estate taxes from year to year, expressed in percentages, is shown in figure 3.

The extent to which various public purposes for which taxes are levied have been responsible for changes in taxes on farm real estate may be seen in Table X and figures 4 and 5 for the years 1916 to 1935. This illustrates more concisely where farm real estate taxes are spent. Prior to 1916, these data do not appear in the state reports in sufficient detail to make possible an allocation of the tax levied to the various purposes.

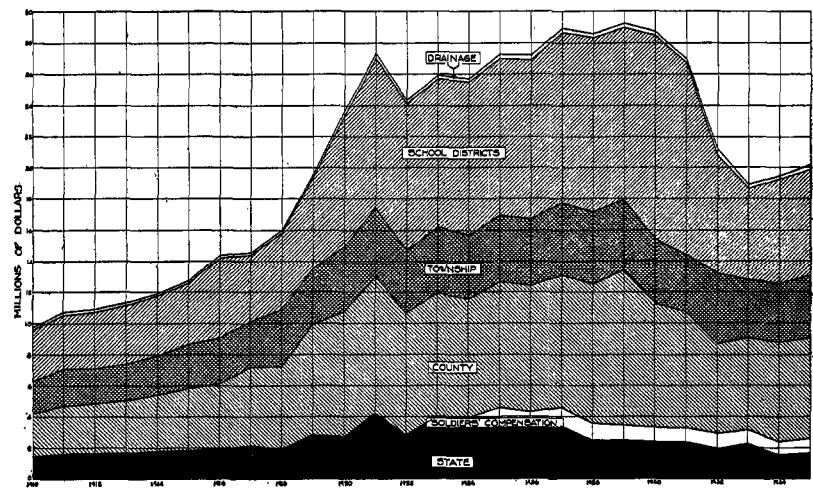


FIG. 2.—Taxes on farm real estate for the state and for each political subdivision, 1910 to 1935, in millions of dollars. (Data in figure 13, Bulletin 235, brought up to date.)

REAL ESTATE TAXATION IN KANSAS

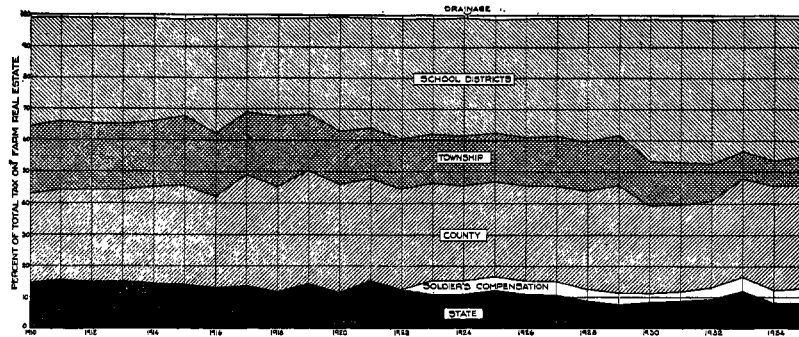


FIG. 3.—Taxes on farm real estate for the state and for each political subdivision, 1910 to 1935, in percentages of the total of all levies. (Data in figure 14, Bulletin 235, brought up to date.)

TABLE X.—TAXES ON FARM REAL ESTATE FOR VARIOUS PUBLIC PURPOSES IN KANSAS, 1916 TO 1935 (a)

Year	Total	Admin- istration	Educa- tion	Roads and Bridges	Inter- est	Sink- ing Fund	Drain- age (b)	Miscel- laneous	Soldiers Compensation
Amounts in Thousands									
1916	\$14,427	\$3,259	\$6,612	\$2,969	\$324	\$436	\$111	\$716	.....
1917	14,643	3,380	6,775	3,727	263	451	139	908	.....
1918	16,027	3,495	6,306	4,517	317	437	146	809	.....
1919	19,603	3,784	7,912	5,473	260	426	143	1,605	.....
1920	23,453	4,020	10,344	6,466	326	444	175	1,678	.....
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	25,995	3,470	12,220	5,941	481	573	179	1,959	\$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	14,051	6,641	677	958	258	1,396	990
1929	29,196	3,670	13,991	7,070	624	1,070	249	1,667	955
1930	28,718	3,220	13,982	6,422	770	933	218	2,236	937
1931	27,046	3,087	13,312	5,255	707	1,004	238	2,524	919
1932	21,167	2,373	10,591	3,197	643	1,060	206	2,166	931
1933	18,834	2,382	8,833	2,105	812	982	178	2,620	922
1934	19,482	2,295	9,387	2,160	968	936	237	2,609	890
1935	20,124	2,528	9,401	2,742	954	723	245	2,663	868
Percentage 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	2.9	.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	21.6	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	47.9	24.2	2.1	3.7	.8	5.4	3.3
1930	100	11.2	48.7	22.4	2.7	3.2	.8	7.8	3.2
1931	100	11.4	49.2	19.4	2.7	3.7	.9	9.3	3.4
1932	100	11.2	50.0	15.2	3.0	5.0	1.0	10.2	4.4
1933	100	12.6	46.9	11.2	4.3	5.2	1.0	13.9	4.9
1934	100	11.8	48.2	11.1	5.0	4.8	1.2	13.4	4.5
1935	100	12.6	46.7	13.6	4.8	3.6	1.2	13.2	4.3

a Data in Table XII, Bulletin 235, brought up to date.
b Includes cemeteries beginning with 1928.

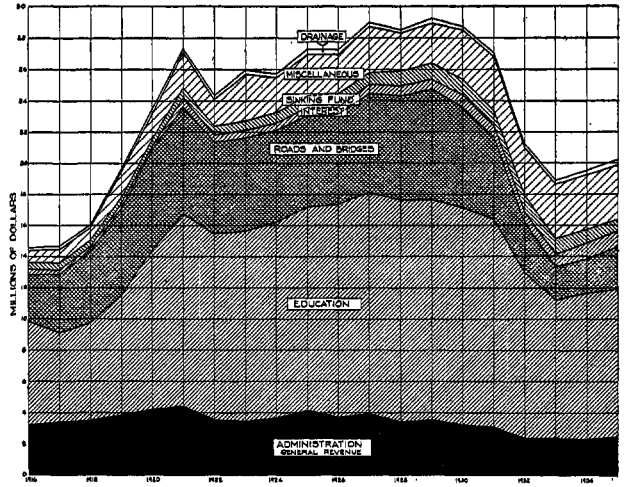


FIG. 4.—Taxes on farm real estate for each specified public purpose, 1916 to 1935, in millions of dollars. (Data in figure 15, Bulletin 235, brought up to date.)

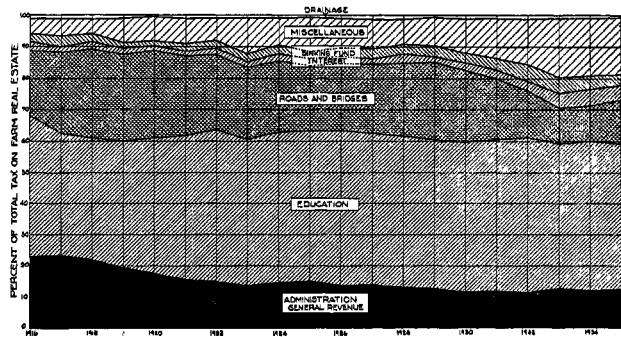


FIG. 5.—Taxes on farm real estate for each specified public purpose, 1916 to 1935, in percentages of the total levy. (Data in figure 16, Bulletin 235, brought up to date.)

It will be noted from figures 3 and 5 that the percentages have not remained constant from year to year, but on the contrary have shown marked trends. In general, the percentages of total taxes for school districts and counties have increased. The decrease in the percentage for townships probably is due to a decline in the importance of the township as a governmental unit and also because of a general decrease during the last three or four years in the amounts the townships have spent for roads and bridges. The marked increase in the last five years in the miscellaneous item in figure 5 is partly due to increased amounts for county relief funds. In the case of the state government, the introduction of new sources of revenue has reduced dependence upon real estate taxes.

THE TREND OF TAXES ON CITY REAL ESTATE

TOTAL CITY REAL ESTATE TAXES

Taxes allocated by political subdivisions to all city real estate in Kansas from 1910 to 1935 are shown in Table XI but the corresponding taxes for the principal agricultural sections of the state, as was shown for farm real estate, have been omitted. The term "city" as used in this manuscript refers to all first, second, and third class cities of the state. The percentages of total taxes for each purpose (state government, counties, cities, city schools, and soldiers' compensation) are also shown in Table XI. In 1910 the total tax levy on city real estate amounted to \$5,842,000 for the state as a whole. In 1935 the taxes on city real estate had increased to \$21,319,000. While the peak in farm real estate taxes occurred in 1929, the peak for city real estate taxes did not come until 1931. A decline in city taxes took place in 1932 and again in 1933, 1934, and 1935. The decline was not so abrupt nor the amount of the decline so large as was the case with farm real estate taxes. Furthermore, city real estate taxes were continuing their decline at the close of the period studied while farm real estate taxes were showing a tendency to rise.

The change in city real estate taxes may also be expressed in percentages of the average taxes for 1910 to 1914. Table XII gives total city real estate taxes for state, county, city, and city schools each year from 1910 to 1935 expressed in percentages of the 1910 to 1914 average. Taxes for city schools in 1935 were 282 percent higher than they were during the period 1910 to 1934 while taxes for state government were only 50 percent higher.

TABLE XI.—TAXES ON CITY REAL ESTATE IN KANSAS FOR THE STATE GOVERNMENT AND FOR SUBDIVISIONS OF THE STATE, 1910 TO 1935. (a)

Year	Total	State Government	County	City (General)	City Schools	Soldiers Compensation
Amounts in Thousands						
1910	\$5,842	\$ 447	\$ 911	\$2,401	\$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	15,618	702	2,148	5,335	7,432	.....
1921	18,072	1,177	2,703	5,982	8,209	.....
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	10,955	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
1930	26,144	975	3,297	8,956	12,528	388
1931	26,696	987	3,156	9,182	12,984	387
1932	29,760	872	2,717	8,378	11,366	427
1933	21,620	1,029	2,733	7,960	9,476	422
1934	21,400	701	2,973	7,742	9,574	410
1935	21,319	773	2,980	7,609	9,560	397
Percentage 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
1930	100	3.7	12.6	34.3	47.9	1.5
1931	100	3.7	11.8	34.4	48.6	1.5
1932	100	3.7	11.4	35.3	47.8	1.8
1933	100	4.8	12.6	36.8	43.8	2.0
1934	100	3.3	13.9	36.2	44.7	1.9
1935	100	3.6	14.0	35.7	44.8	1.9

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

TABLE XII.—CITY REAL ESTATE TAXES FOR LOCAL GOVERNMENT UNITS IN KANSAS FOR THE YEARS 1910 TO 1935. STATED IN PERCENTAGES OF THE 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	186	196	185	297
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
1930	374	189	301	311	501
1931	382	191	288	319	519
1932	340	169	248	291	454
1933	308	180	250	276	379
1934	306	136	272	269	383
1935	305	150	272	264	382

a Data in Table XX, Bulletin 235, brought up to date. Figures for the soldiers' compensation cannot be included in 1910 to 1914 base because this levy appeared for the first time in 1923.

**FACTORS RESPONSIBLE FOR THE TRENDS
 IN CITY REAL ESTATE TAXES**

As previously stated regarding farm real estate taxes, there are two ways in which the causes of the change in city real estate taxes may be expressed: (1) By showing the extent to which the state, county, city and city schools contribute to the change and (2) by showing the extent to which the various public purposes, irrespective of political subdivisions, contribute to the change.

The taxes levied on city real estate for the state government, counties, cities, and city schools are shown in figures 6 and 7. The data were derived from Table XI.

Taxes levied on city real estate for various public purposes, irrespective of political subdivisions, are given in Table XIII and shown graphically in figures 8 and 9. The total taxes are divided to show the amount of taxes going for administration, education, streets and alleys, 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. Education is the largest single item for which city real estate taxes are used. The miscellaneous item also showed a marked increase during the depression years.

TABLE XIII.—TAXES ON CITY REAL ESTATE FOR VARIOUS PUBLIC PURPOSES IN KANSAS, 1916 TO 1935. (a)

Year	Total	Admin- istra- tion	Educa- tion	Roads Bridges Streets Alleys	Inter- est	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	6,073	1,433	796	692	.....	1,552
1920	15,818	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	336	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	1,605	377	2,369
1926	22,963	3,444	12,129	1,835	1,232	1,562	330	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
1930	26,144	3,918	12,923	2,313	1,664	1,965	388	2,968
1931	26,696	3,915	13,369	1,872	1,506	2,244	387	3,403
1932	23,760	3,484	11,741	1,294	1,557	2,196	427	3,061
1933	21,620	2,857	9,918	997	1,944	2,079	422	3,403
1934	21,400	2,029	9,861	1,077	2,138	1,875	410	4,010
1935	21,319	2,712	9,853	1,225	2,513	1,176	397	3,438
Percentage 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	1.3	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
1930	100	15.0	49.4	8.8	6.4	7.5	1.5	11.4
1931	100	14.7	50.1	7.0	5.6	8.4	1.5	12.7
1932	100	14.7	49.4	5.4	6.6	9.2	1.8	12.9
1933	100	13.2	45.9	4.6	9.0	9.6	2.0	15.7
1934	100	9.5	46.1	5.0	10.0	8.8	1.9	18.7
1935	100	12.7	46.2	5.8	11.8	5.5	1.9	16.1

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

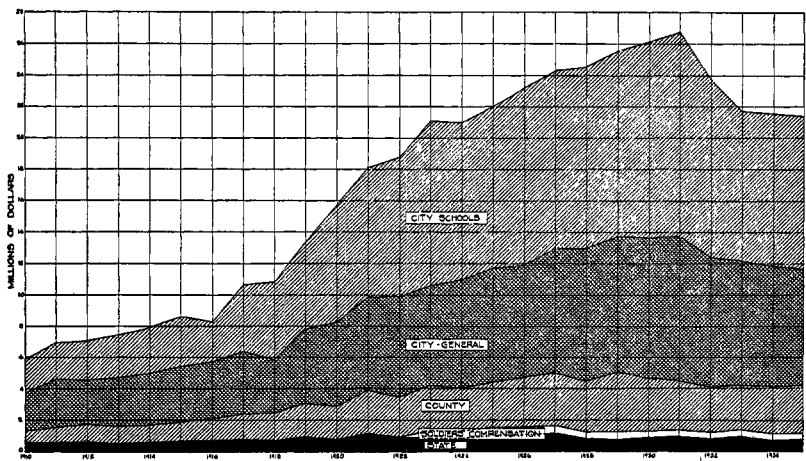


FIG. 6.—Taxes on city real estate for the state and each political subdivision, 1910 to 1935, in millions of dollars. (Data in figure 21, Bulletin 235, brought up to date.)

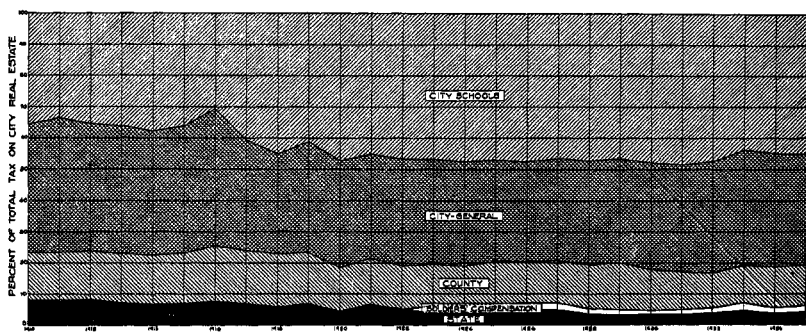


FIG. 7.—Taxes on city real estate for the state and for each political subdivision in percentages of the total levy, 1910 to 1935. (Data in figure 22, Bulletin 235, brought up to date.)

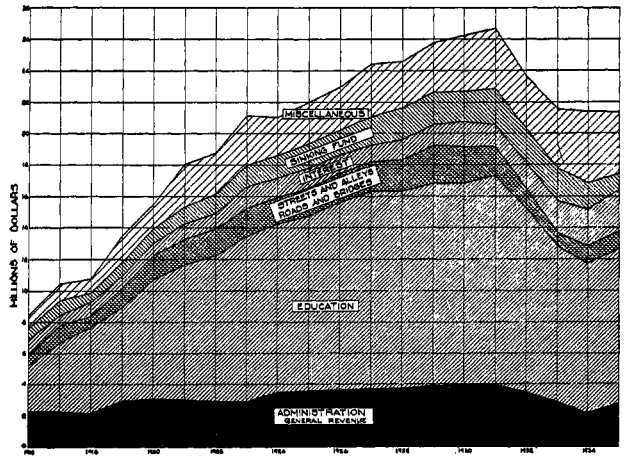


FIG. 8.—Taxes on all city real estate in Kansas for each specified public purpose 1916 to 1935, in millions of dollars. (Data in figure 23, Bulletin 235, brought up to date.)

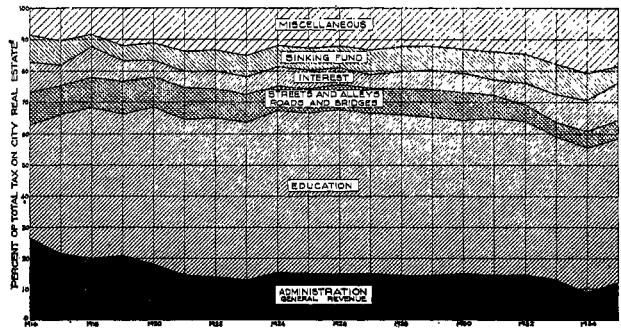


FIG. 9.—Taxes on all city real estate in Kansas for each specified public purpose 1916 to 1935, in percentages of the total levy. (Data in figure 24, Bulletin 235, brought up to date.)

FARM AND CITY REAL ESTATE TAXES COMPARED

During the period 1910 to 1935, farm and city real estate taxes, combined, became a larger proportion of all property taxes levied in the state. In 1910, farm and city real estate taxes together constituted 63.4 percent of all property taxes. In 1935, they accounted for 67 percent of all property taxes. When considered separately, the proportion for farm real estate decreased while that for city real estate increased. In 1910, farm real estate taxes constituted 39.6 percent of all property taxes while city real estate taxes accounted for 23.8 percent of the total. In 1935, the proportions were 32.6 percent and 34.5 percent, respectively. The percentages for 1910 and 1935 and for the intervening years are given in Table XIV.

TABLE XIV.—TOTAL TAXES ON FARM AND CITY REAL ESTATE IN PERCENTAGES OF TOTAL PROPERTY TAXES IN KANSAS, 1910 TO 1935. (a)

Year	Farm Real Estate	City Real Estate	Farm and City Real Estate Combined	Year	Farm Real Estate	City Real Estate	Farm and City Real Estate Combined
1910	39.6	23.8	63.4	1923	34.4	27.9	62.3
1911	38.5	24.8	63.3	1924	33.5	27.4	60.9
1912	39.2	25.0	64.2	1925	34.4	27.8	62.2
1913	38.2	25.0	63.2	1926	33.7	28.3	62.0
1914	38.3	25.5	63.8	1927	33.9	28.5	62.4
1915	37.5	25.1	62.6	1928	33.3	28.6	61.9
1916	40.3	23.0	63.3	1929	32.7	28.9	61.6
1917	35.6	25.5	61.1	1930	32.7	29.8	62.5
1918	36.0	24.1	60.1	1931	33.7	33.3	67.0
1919	35.3	24.0	59.3	1932	31.8	35.7	67.5
1920	34.5	23.0	57.5	1933	31.4	36.1	67.5
1921	35.9	23.8	59.7	1934	31.8	34.9	66.7
1922	35.0	26.8	61.8	1935	32.6	34.5	67.0

a Data in Table XLV, Bulletin 235, brought up to date.

In comparing farm and city real estate taxes, variations between the two are to be expected. The larger increase in city real estate taxes as shown in Table XIV and elsewhere in this report is partially accounted for by the growth of Kansas cities during the period covered by this study. It must also be considered that many of the services rendered by city governments are not duplicated in rural communities. Furthermore, the improvements and services which are enjoyed by both urban and rural communities, are as a general rule, more elaborate in the urban communities.

SUMMARY

1. The period 1910 to 1935 may be characterized, in general terms, as one of large increases in real estate taxes in spite of the fact that a decline occurred in 1930 and the years immediately following. At the close of the period under study, taxes again were showing a tendency to rise.

2. Farm real estate taxes increased from nine millions in 1910 to twenty-nine millions in 1929. Declines occurred in 1930, 1931, 1932, and 1933. In the latter year, farm real estate taxes amounted to eighteen million dollars. Small increases in the amounts levied in 1934 and again in 1935 resulted in a total levy of twenty million dollars in 1935 which corresponds approximately to the amount which was levied in 1919.

3. City real estate taxes increased from five millions in 1910 to twenty-six millions in 1931. Declines have occurred in each year since 1931 with the result that the total amount of city real estate taxes in 1935 was twenty-one million dollars which corresponds approximately to the amount which was levied in 1923 and 1924.

4. During the years 1910 to 1936, education, roads, and miscellaneous items were primarily responsible for the rising tax levies. The relief load and other expenditures resulting from the depression accounted for the increases under miscellaneous. Comparatively speaking, cost of government administration borne by real estate increased but slightly during the period studied.