

To: House Taxation Committee
From: Paul A. Welcome, CAE, ASA, RMA
Subject: House Bill 2150
Date: February 25, 2009

My name is Paul A. Welcome and I am representing the Kansas County Appraisers' Association in opposition to this bill. We believe there are many issues with the way this proposed statute is written. Currently, the system is straight forward and understandable with the public. Within Johnson County, with approximately 200,000 taxable parcels, we had an approximate 2.3% that appealed the Notice of Appraised Value (NOAV) last year. This indicates there is public acceptance and understanding of the current taxation system.

1. First, we believe House Bill 2150 is unconstitutional with respect to "baseline value" (appraised value of a property as of January 1, 2010) and "adjusted baseline value" (baseline value of a taxable property, compounded annually at 2%) and then allowing appeals based on market value. If this bill is passed, market value can only be assumed for the year 2010 as properties do not uniformly increase in value at 2% a year. In fact, property values declined in 2009 and are anticipated to decline again in 2010. (*See below*)
2. In Johnson County, if this bill was already law, we would be raising property values via the adjusted baseline procedure, even though in 2009, 90% of all properties had no change in value or declined in value. If this process was in place, the county could potentially have over 160,000 appeals this year. With our current system, each year we have approximately 5,000 property owners appeal their values. If the appeal process had 160,000 petitions, the system would collapse. As stated in Item 1 above, under the adjusted baseline system, assessed values would have increased, when in reality market values declined. This would result in having one system for setting assessments and another, actual market value, for appeals. A two tier valuation process would not meet the constitutional test. (*See below*)
3. To further expand on the lack of a 2% uniform increase, many areas throughout the state have values increase at various rates. Under the proposed system some properties would have "value exempted" while others would be fully taxed using the 2% adjusted baseline. For instance, if my house increased at 2% but yours increased at 5% per year for the next five years, my home would be totally taxed while yours would have 15% percent of its value not placed on the tax roll. This would exempt values of properties that increased at 5% placing an unjust burden and tax bill on those properties that do not increase equally. The tax burden would be shifted to those property owners that increase at a lower rate.
4. Wealthy property owners would benefit by this tax shift to the detriment of those owners whose properties appreciate at a slower rate. This does not meet the uniform and equal value and rate provisions of the constitution. (*See below*)
5. Based upon the proposed system, to appeal a value, one uses market value as the determination of value. Now you have some properties at market value and others at adjusted baseline values. This would be very confusing to everyone to explain and to explain to the public would be most difficult. If a property caught fire and was destroyed on December 31st the market value for January 1st would be for a burned out shell of a property. Now the value would increase by 2% from the previous

baseline value. The property owner appeals and the property value is lowered due to condition. The owner repairs the property and does not expand the footprint. What value does the county appraiser use? Market value or the revised baseline (market value) plus what?

6. Regarding zoning on Page 1, Line 35, New Sec. 3: the first issue is that not all cities and towns have a zoning ordinance within the state of Kansas. What now? What would the county appraiser do for selection of "like zoned" parcels to use in determining a value on the property? Also, the bill suggests a 200 foot radius to help in the establishment of a value. Do the improvements (say all the improvements or will only a portion of the improvement be used and if a portion, what percentage) have to be within 200 feet or would just the edge of the parcels be OK? What happens if there are no improvements within 200 feet or 1,000 feet for rural properties?
7. How does one handle "liked zoned" property where the zoning differs from one city to an abutting city? What would be the exact definition of "liked zoned" properties? (See attachment with various zoned property types)
8. What happens if there are no other properties like the one under appraisal within the state? How does the county appraiser find like property in the state. The County Appraiser does not have access to a state wide data base.
9. Expanding on another example regarding the 200 foot radius average "like zoned" baseline value, would it be fair to have a new improvement in an area with very old residential properties where the new residence would be adjusted downward to account for new development? How is this fair to have the new residence adjusted down to account for the new residential improvement? Are the newer subdivisions paying their pro-rata share of taxes when their baseline value is reduced because of being proximate to older properties? Where is the equity in these examples?
10. According to Page 2, Line 2: I present the following scenario. There is a large tract of land that has agricultural use value but is zoned residential. From this tract many new parcels are developed. Question: Would a parcel in the center maintain its agricultural use baseline value while the other parcels could have a value higher since they would be within 200 feet of other higher valued parcels?
11. Regarding condominiums that are within 200 feet of each other, would horizontal distances be considered and or vertical distances? Does one measure from the floor to floor or ceiling to floor for the distance?
12. How would the appraiser keep track of the parcels used in this methodology? In Johnson County there are over 10,000 parcel adjustments each for new improvements, new additions, split or combinations of properties. The appraiser would need a super computer or a "big chief tablet" to keep track of this methodology. Also, what happens when the base would be established with one set of parcels with new improvements added as another set of parcels in later years? What a mess this would become to try and explain to the public! This would become so

complicated that it would be a wonder if anyone could adequately understand and explain the proposed system.

13. Would this be fair to have a new improvement in an area with very old residential properties, to have their average base line values as the value for these new improvements? How is this fair to a new home in a residential subdivision that could have the old farmstead used as part of the average base line value?
14. What does “average square foot” value mean? There are some properties that are valued not by the square foot but by some other measurement. For instance, many times the cubic feet of a distribution warehouse establishes the measure of value for these type properties. Boat docks are valued by the linear feet of the slip. Grain elevators are measured by capacity. Hospitals are typically valued by the number of beds and movie theaters by the number of viewing screens. These are just a few property types to start with when trying to resolve what is meant by “average square foot.” Additionally, if “average square foot” is used what would be the specific criteria? Would this mean gross building area, net rentable area, net leaseable area, square foot of ground floor area of a house, square foot of living area, would basements be considered – finished or unfinished? Does the appraiser add the square footage of the attached or detached garage in the square footage? Does one include various outbuildings, pools or tennis courts? Mezzanine area, does it become part of the square footage? The definition of “average square foot” needs to be fully discussed and defined by property types before this bill is passed. Otherwise, litigation will follow to define this vague term for all of the various types of properties.
15. Section 10: Page 6, Line 21 follows: Last session, there was much discussion about Court of Tax Appeals (COTA) and trying to resolve appeals quickly and before the setting of the rates for taxes. This section would eliminate the county appraiser’s informal process and would be completely moved to a hearing officer. Typically, the county appraiser is able to resolve about 75% of all appeals at this level with the others being filed in small claims with an expedited hearing process or at the regular division of COTA. As stated in the proposed statute, a quick and efficient process would be impossible to manage or finish before the June 15th certification date.
16. What does clear and convincing evidence mean for the hearing officer to judge an appeal? What does the county appraiser do in an appeal?
17. Finally and most important, this new “improved process” does not get to the issue about “allowing the jurisdictions to leave the same mill rate” and “reap from the additional revenue.” This does not solve the issue. As the state, you have reaped from this process with a constant mill levy of 1.5 mills and the 20 mills for the schools. The state could have adjusted mill levy rates downward which would have served to lower property taxes. This process is still available leaving the current constitutional compliant, understood and fair taxing system in place.

I. HB 2150 – CONSTITUTIONALITY ISSUES

Article 11, § 1 of the Kansas Constitution, in clear and simple language vests the State’s taxing authority in the legislature, stating:

“The legislature shall provide for uniform and equal rate of assessment and taxation, except that the legislature may provide for the classification and the taxation uniformly as to class of motor vehicles, mineral products, money, mortgages, notes and other evidence of debt or may exempt any of such classes of property from property taxation and impose taxes upon another basis in lieu thereof. All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, all house-hold goods and personal effects not used for the production of income, shall be exempted from property taxation.”

HB 2150 begins by referencing the use of an “adjusted baseline value”. The statute proposed to replace the terms “fair market value” with “adjusted baseline value”. The use of adjusted baseline value does not provide for “uniform and equal rate of assessment and taxation” as required by the Kansas Constitution.

The Kansas Supreme Court has held in *State v. Martin*, 227 Kan. 456, (1980) that fair market value is a valid way of assessing property taxes in a “uniform and equal basis,” holding that “the equal basis currently provided by the legislature is “fair market value.” The Court also stated that the law shall provide “for uniformity in the basis of assessment as well as in the rate of taxation” and that “all property which is subject to general property taxation must be valued or assessed on an equal basis.”

In *State v. Martin*, 230 Kan. 759 (1982), the Court stated, “Anything less than fair market value is not fair market value.” In all classes of property, values do not appreciate equally as suggested by the adjusted baseline method. HB 2150 would fail to make a fair and equal assessment and rate of taxation.

II. FOR INFORMATION ONLY

LEGISLATIVE ACTIONS RESULTING IN LOSS OF TAX REVENUE OCCURRING OVER LAST 20 YEARS	STATUTE
1. Agricultural Use valuation capitalization rate shall not be lower than 11% nor more than 12%	79-1476 (2002)
2. Removal of Commercial Machinery and Equipment, to include Personal Property of Public Utilities In Johnson County, this represented about 4% of the tax roll Recognize the transformation of the industry (e.g., cell phones, cable TV) and re-define them as public utilities	79-201m (1988-1989) 79-5a01 (1969)
3. Certain low-producing oil leases, exemption broadened in 1998 to include average daily production of 3 and 5 barrels	79-201t (1992-1998)
4. Exemption of not-for-profit retirement facilities	79-201b (1975 – 2004)
5. Lowering the Residential property assessment to 11.5% and Commercial property assessment to 25%	Art.11, § 13 (1992)
6. Eliminated state-wide mill levy (~20 mils) from vehicle tax/tag system	79-5105 (1995)
7. Various Tax Credits/Exemptions: <ul style="list-style-type: none"> o Neighborhood Revitalization Act o Industrial Revenue Bonds o Economic Development Exemptions o Downtown Redevelopment Act 	12-17,114 (1994) 79-201a Second (1975-2007) Art.11, § 13 12-17,121 (2004)
8. Exemption of up to \$20,000 on residential property from statewide school levy	79-201x (1997-2007)
9. Hay, silage farm storage & drying equipment Farm Machinery and Equipment Grain	79-201d (1975-2007) 79-201j (1982) 79-201n (1988)
10. Business aircraft, used exclusively for business	79-201k (1982-2004)
11. Real property used predominantly as a location for facilities that utilize renewable energy resources and technologies, including wind, solar, thermal, photovoltaic, biomass, hydropower, geothermal, and landfill gas, to generate electricity and tangible personal property comprising such facilities	79-201, <i>Eleventh</i> (1999)

CHAPTER 18.180 R-1 SINGLE-FAMILY RESIDENTIAL DISTRICT

18.180.020 Permitted uses.

No building, structure, land or premises shall be used, and no building or structure shall be hereafter erected, constructed, reconstructed, moved, or altered, except for one or more of the following uses, subject to the development and performance standards set forth in Section 18.180.070:

- A. Dwellings, one-family;
- B. Residential-design manufactured homes;
- C. Churches and publicly-owned and operated community buildings, museums and libraries;
- D. Public parks and playgrounds, including public recreation or service buildings and publicly-owned swimming pools;
- E. Private parks, playgrounds, swimming pools, tennis courts, clubhouses and other recreational facilities within a subdivision for the use of subdivision residents;
- F. Public schools, and private schools with a curriculum equivalent to that of a public school, and institutions of higher learning, including stadiums and dormitories in conjunction therewith, if located on the campus;
- G. Golf courses and clubhouses appurtenant thereto (except miniature golf courses, driving ranges and other similar activities operated as a business);
- H. Agricultural uses;
- I. Residential real estate sales offices;
- J. Accessory uses as provided in Chapter 18.390;
- K. Communication towers designed as an architecturally compatible element to an existing non-residential use such as schools, churches, etc. and communication antennas mounted on existing non-residential structures and non-residential buildings;
- L. Utility structures.

(History: Ord. ZRR-2262 §4, 2001; ZRR-2004 §3, 96; ZRR-1725; ZRR-1635; ZRR-1205; ZRR-889 §18.08)

ZONING CLASSIFICATIONS IN OLATHE

**R-3 GARDEN APARTMENT/
TOWNHOUSE**
Uses: Garden apartment/townhouse; duplex; single family; schools; parks
Lot Size: Min. 3,500 sq. ft. per unit
Density: 12.4 dwelling units/acre
Setbacks: Front 30'; side = 10' for 2 story; 15' for 2 1/2 stories; rear 25'
Lot width: N/A
Lot depth: N/A
Height: 2 1/2 stories maximum
Parking: 2 spaces/unit; 1 space/unit if senior citizen housing
Comments: Section 19.24; Plan review required

**R-4 GARDEN APARTMENT/
TOWNHOUSE**
Uses: Garden apartment/townhouse; duplex; single family; schools; parks.
Lot Size: Min. 2,500 sq. ft. per unit
Density: 17.4 dwelling units/acre
Setbacks: Front 30'; side = 10' for 2 story; 15' for 2 1/2 stories; rear = 25'
Lot width: N/A
Lot depth: N/A
Height: 2 1/2 stories maximum
Parking: 2 spaces/unit; 1 space/unit if senior citizen housing
Comments: Section 19.26; Plan review required

R-5 APARTMENT HOUSE
Uses: Apartment buildings; garden apartments; townhouses; duplexes; single family; schools; parks
Lot size: Min. 1,500 sq. ft. per unit
Density: 29 dwelling units/acre
Setbacks: Front 30'; side = 10'; rear = 25'
Note: Buildings exceeding three stories shall have increased setbacks.
Lot width: Min. width = 30' for each story minimum
Height: 144' maximum
Parking: 2 spaces/unit; 1 space/unit if senior citizen housing
Comments: Section 19.28; Plan review required

C-O OFFICE BUILDING
Uses: Office buildings; mortuaries; radio and television studios.
Setbacks: Front 30'; side = 7' for 1 story; 10' for 2 story; 20' for 2 1/2 story; rear 30'
Height: 144' maximum
Parking: 4 spaces/1000 sq. ft. gross floor area; 1 handicap space/40 spaces, 1 landscape island/30 spaces (See Section 19.60)

Comments: Section 19.32; Plan review required, landscaping required.

C-1 RESTRICTED BUSINESS
Uses: All uses in C-O, neighborhood centers, some retail sales, financial institutions, sit-down restaurants
Setbacks: Front 15'; side = 0' except when adjacent to R-1 thru C-O; rear = 0' (but may be required)
Height: 3 stories maximum
Parking: Same as C-O except restaurants and assembly halls require 1 space per 4 seats
Comments: Section 19.34; Plan review required

C-2 GENERAL BUSINESS
Uses: All uses in C-O and C-1; community shopping centers; drive-through restaurants; convenience stores with gas pumps; theatres
Setbacks: Front 15'; side = 0' except when adjacent to R-1 thru C-O; rear = 0' (but may be required)
Height: 3 stories maximum
Parking: Same as C-1 (See Section 19.60 also)
Comments: Section 19.36; Plan review required

C-3 COMMERCIAL DISTRICT
Uses: All uses in C-O, C-1 & C-2; auto and truck, sales; auto repair; mini-storage warehouses.
Setbacks: Front 15'; side = 0' except when adjacent to R-1 thru C-O; rear = 0' except when adjacent R-1 thru C-O
Height: 3 stories maximum
Parking: Same as C-1
Comments: Section 19.38; Plan review required, landscaping required

M-1 RESTRICTED INDUSTRIAL
Uses: Warehousing, light manufacturing, assembly, athletic facilities, gas stations, laboratories, offices, landscape supplies
Setbacks: Front 50'; Side 20'; Rear 15' (50' abutting residential)
Height: 3 stories or 50' maximum
Parking: 1/400 sq. ft. of gross floor area; 1 handicap space per 40 spaces; 1 landscape island/30 spaces. Paving of some parking may be deferred
Comments: Section 19.42; Plan review required, landscaping required

M-2 GENERAL INDUSTRIAL
Uses: All uses in M-1, general manufacturing, wrecking yards & junk yards, breweries, lumber yards, outside storage, moving & storage plants, metal fabrication
Setbacks: Front 30'; Side 0' except when adjacent to residential; Rear 0' except when adjacent to residential
Height: 55' or 4 stories maximum
Parking: 1 space per 400 sq. ft. of gross floor area; 1 handicap space per 40 spaces; 1 landscape island/30 spaces; Paving of some parking may be deferred
Comments: Section 19.44; Plan review required, landscaping required

M-3 HEAVY INDUSTRIAL
Uses: All uses in M-1 and M-2, asphalt plants, cement handling & storage, foundaries, rail terminals, heavy manufacturing (all uses listed in M-3 require a special use permit)
Setbacks: Front 30'; Side 50'; Rear 50'
Height: 55' or 4 stories maximum
Parking: 1 space per 400 sq. ft. of gross floor area; 1 handicap space/40 spaces; 1 landscape island/30 spaces
Comments: Paving of some parking may be deferred
 Section 19.46; Plan review required, landscaping required

SPECIAL USE PERMITS
Uses: Amusement parks, arcades, airports, billboards, kennels, day care, mobile home parks, nursing homes, antennas over 60', churches, hotels and motels
Setbacks: See underlying zoning category
Height: See ordinance
Parking: See ordinance (Section 19.60)
Comments: Section 19.48; Plan review required

Note: This pamphlet is for general information only. For complete information, please consult all applicable sections of the current zoning ordinance.

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Bonner Springs	I-1	Light Industrial District
Bonner Springs	I-2	Heavy Industrial District
Bonner Springs	I-2-P	Planned Heavy Industrial District
De Soto	C-1	Business - Central
De Soto	C-2	Business - General
De Soto	M-1	Industrial - Light
De Soto	M-2	Industrial - Heavy
De Soto	O-I	Office - Institutional
De Soto	P-D	Planned Development
De Soto	PRB-2	Planned Residential Neighborhood Retail Business*
De Soto	PRU-3	Planned Residential Urban Townhouse*
De Soto	R-0	Residential Suburban
De Soto	R-1	Residential - Low Density
De Soto	R-2	Residential - Medium Density
De Soto	R-3	Multi-Family Dwelling
De Soto	R-H	Residential-Historic "Old Town"
De Soto	RLD	Residential Low Density*
De Soto	RUR	Rural*
Edgerton	A-G	Agricultural
Edgerton	B-P	Business Park
Edgerton	C-1	General Commercial
Edgerton	C-2	Heavy Service Commercial
Edgerton	C-D	Downtown Commercial
Edgerton	I-G	General Industrial
Edgerton	I-H	Heavy Industrial
Edgerton	MHP	Manufactured Home Park
Edgerton	R-1	Single Family
Edgerton	R-2	Two Family
Edgerton	R-3	Multi Family
Fairway	B-1	Neighborhood Business District
Fairway	B-2	Office District
Fairway	R-1	Single-Family Residential District
Fairway	R-2P	Planned Residential District
Gardner	A	Agricultural District
Gardner	C-1	Central Business District
Gardner	C-2	General Business District
Gardner	C-3	Commercial District
Gardner	C-O	Office Building District
Gardner	CO-A	Neighborhood Business District
Gardner	CP-2	Planned General Business District

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Gardner	CP-3	Planned Commercial District
Gardner	CP-O	Planned Office Building District
Gardner	M-1	Restricted Industry District
Gardner	M-2	General Industry District
Gardner	M-P	Mobile Home Park District
Gardner	MP-1	Planned Restricted Industrial District
Gardner	PUD	Planned Unit Development
Gardner	R-1	Single Family Residential District
Gardner	R-1A	Small-Lot Single Family District
Gardner	R-2	Two Family Dstirct
Gardner	R-3	Garden Apartment District
Gardner	R-5	Apartment House District
Gardner	R-E	Residential Estate
Gardner	REC	Recreational District
Gardner	RP-1	Planned Single Family Residential District
Gardner	RP-2	Planned Two Family Dstirct
Gardner	RP-3	Planned Garden Apartment District
Gardner	RP-5	Planned Apartment House District
Johnson County	INCORP	Incorporated
Johnson County	PEC1	Planned Research and Development Park District, Individual but related research and development oriented activities
Johnson County	PEC2	Planned Research, Development and Office Park District, Research and development, light fabrication/assembly, and office uses
Johnson County	PEC3	Planned Light Industrial Park District, Research and development, light fabrication/assembly, limited industrial/manufacturing, and warehousing
Johnson County	PEC4	Planned Industrial Park District, Processing, assembly, production, warehousing, distribution, repair, packaging, and storage activities
Johnson County	PRB1	Planned Rural Retail Business District, Retail sales/service and related farm service business uses
Johnson County	PRB1A	Planned Limited Retail Business District
Johnson County	PRB2	Planned Residential Neighborhood Retail Business District, Limited neighborhood retail sales/service and personal service business uses
Johnson County	PRB3	Planned Urban Neighborhood Retail Business District, Mixed use retail sales/service and personal service business uses
Johnson County	PRLD	Planned Residential Low Density, Single family dwellings, 3-acre minimum lot size
Johnson County	PRN2	Planned Residential Neighborhood, Single family dwellings, 2-acre minimum lot size
Johnson County	PRU1A	Planned Residential Urban Single-Family 1A, Single family dwellings, 20,000 sq. ft. minimum lot size
Johnson County	PRU1B	Planned Residential Urban Single-Family 1B, Single family dwellings, 10,000 sq. ft. minimum lot size
Johnson County	PRU3	Planned Residential Urban Townhouse District, Duplex and attached single family dwellings, 4,500 sq. ft. per dwelling unit minimum

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Johnson County	PRU4	Planned Residential Urban Apartment District, Apartment complexes and other multi-family development, 3,575 sq. ft. per dwelling unit minimum
Johnson County	PRUR	Planned Rural, single-family dwellings, 10-acre minimum lot size with bonus lot provisions
Johnson County	RLD	Residential Low Density, Single family dwellings, 3-acre minimum lot size
Johnson County	RN1	Residential Neighborhood 1, Single family dwellings, 1-acre minimum lot size
Johnson County	RN2	Residential Neighborhood 2, Single family dwellings, 2-acre minimum lot size
Johnson County	RUR	Rural, Agricultural uses and single family dwellings, 10-acre minimum lot size
Johnson County	UTILITY	Non-zoned property with public utility.
Lake Quivira	AG	Agricultural
Lake Quivira	P-1	Parks and Open Space
Lake Quivira	R-1	Single-Family Residential (0 - 32,670 sq. ft.)
Lake Quivira	R-2	Single-Family Residential (32,670 - 43,560 sq. ft.)
Lake Quivira	R-3	Single-Family Residential (43,560 sq. ft. and above)
Leawood	AG	Agricultural
Leawood	BP	Planned Business Park
Leawood	MXD	Mixed Use District
Leawood	R-1	Planned Single Family Low-Density Residential (15,000 Sq. Feet Per Dwelling)
Leawood	REC	Planned Recreation
Leawood	RP-1	Planned Single Family Residential (12,000 Sq. Feet Per Dwelling)
Leawood	RP-2	Planned Cluster Detached Residential (6,000 Sq. Feet Per Dwelling)
Leawood	RP-3	Planned Cluster Attached Residential (6,000 Sq. Feet Per Dwelling)
Leawood	RP-4 (Current LDO)	Planned Apartment Residential
Leawood	RP-4 (Previous LDO)	Planned Apartment Residential
Leawood	RP-A5	Planned Rural Density Single Family Residential (5 Acres Per Dwelling)
Leawood	SD-CR	Planned General Retail
Leawood	SD-NCR	Planned Neighborhood Retail
Leawood	SD-O	Planned Office
Lenexa	A	Agricultural
Lenexa	BP1	Planned Business Park
Lenexa	BP2	Planned Manufacturing
Lenexa	CC	Planned City Center District
Lenexa	CP1	Planned Neighborhood Commercial
Lenexa	CP2	Planned Community Commercial
Lenexa	CP3	Planned Regional Commercial
Lenexa	CPO	Planned General Office
Lenexa	HBD	Planned Historic Business District
Lenexa	NPO	Planned Neighborhood Office
Lenexa	R1	Single-Family Residential
Lenexa	RE	Residential Estate
Lenexa	RP1	Planned Residential - Low-Density

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Lenexa	RP2	Planned Residential - Intermediate-Density
Lenexa	RP3	Planned Residential - Medium High-Density
Lenexa	RP4	Planned Residential - High-Density
Lenexa	RP5	Planned Residential - High-Rise
Lenexa	RPE	Planned Residential Estate
Merriam	C-0	Office Commercial
Merriam	C-1	Neighborhood Commercial
Merriam	C-2	Retail Commercial
Merriam	C-3	General Commercial
Merriam	I-1	Light Industrial
Merriam	IP-1	Light Industrial, Planned
Merriam	PARK	Park
Merriam	Private	Private ROW or Railroad Parcels
Merriam	PUD-G	Planned Unit Development General
Merriam	PUD-R	Planned Unit Development Residential
Merriam	R-1	Single-Family Residential
Merriam	R-2	Single-Family Residential
Merriam	R-3	Two-Family Residential
Merriam	R-4	Multiple-Family Residential
Merriam	R-5	High Rise Residential
Mission	C-1	Restricted Business District
Mission	C-2	General Business District
Mission	C-2A	Pedestrian Oriented Business District
Mission	C-2B	Retail and Service District
Mission	C-O	Office Building District
Mission	CP-1	Planned Restricted Business District
Mission	CP-2	Planned General Business District
Mission	CP-2B	Planned Retail and Service District
Mission	CP-O	Planned Office Building District
Mission	DND	Downtown Neighborhood District
Mission	M-1	General Industrial District
Mission	M-P	Industrial Park District
Mission	MS1	Main Street District 1
Mission	MS2	Main Street District 2
Mission	MXD	Planned Mixed Use District
Mission	PBP	Planned Business Park District
Mission	R-1	Single-Family Residential District
Mission	R-2	Two-Family Residential District
Mission	R-3	Town House District
Mission	R-4	Garden Apartment District

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Mission	R-6	High-Rise Apartment District
Mission	RP-1	Planned Single-Family Residential District
Mission	RP-2	Planned Two-Family Residential District
Mission	RP-3	Planned Town House District
Mission	RP-4	Planned Garden Apartment District
Mission	RP-5	Planned Senior Adult Residential District
Mission	RP-6	Planned High-Rise Apartment District
Mission Hills	C-1	Church and Public Building District
Mission Hills	D-1	Restricted Golf Club District
Mission Hills	R-1-(10)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(16)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(20)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(25)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(30)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(E-1)	One-Family and Group Home Dwelling District
Mission Hills	R-1-(E-2)	One-Family and Group Home Dwelling District
Mission Woods	CP-1	Planned Office Limited Business District
Mission Woods	CP-O	Planned Office District
Mission Woods	R-1	Single-Family Residential District
Mission Woods	REC	Recreational
Olathe	AG	Agricultural District
Olathe	BP	Planned Business Park
Olathe	C-1	Retail Business District
Olathe	C-2	General Business District
Olathe	C-3	Community/Corridor Business District
Olathe	C-O	Office Building District
Olathe	CP-1	Planned Retail Business District
Olathe	CP-2	Planned General Business District
Olathe	CP-3	Planned Community/Corridor Business District
Olathe	CP-O	Planned Office Building District
Olathe	CTY A	Agricultural and Single-Family District*
Olathe	CTY CP-3	Planned Commercial District*
Olathe	CTY IP-1	Planned Light Industrial District*
Olathe	CTY IP-2	Planned Industrial District*
Olathe	CTY PEC-3	Planned Light Industrial Park District*
Olathe	CTY PRLD	Planned Residential Low Density District*
Olathe	CTY PRN	Planned Residential Neighborhood District*
Olathe	CTY PRN2	Planned Residential Neighborhood, Single family dwellings, 2-acre minimum lot size*
Olathe	CTY R-1A	Single-Family Residential District*
Olathe	CTY R-2	Two-Family Residential District*

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Olathe	CTY R-3	Townhouse District*
Olathe	CTY RLD	Residential Low Density District*
Olathe	CTY RN-1	Residential Neighborhood 1 District*
Olathe	CTY RUR	Rural District*
Olathe	M-1	Restricted Industrial District
Olathe	M-2	General Industrial District
Olathe	M-3	Heavy Industrial District
Olathe	MP-1	Planned Restricted Industrial District
Olathe	MP-2	Planned General Industrial District
Olathe	MP-3	Planned Heavy Industrial District
Olathe	NC	Neighborhood Center District
Olathe	R-1	Single-Family District
Olathe	R-1/PUD	Single-Family Planned Unit Development District
Olathe	R-2	Two-Family District
Olathe	R-3	Low-Density Multifamily District
Olathe	R-4	Medium-Density Multifamily District
Olathe	R-5	High-Density Multifamily District
Olathe	R-A	Low-Density Rural Estates
Olathe	RP-1	Planned Single-Family District
Olathe	RP-2	Planned Two-Family District
Olathe	RP-3	Planned Low-Density Multifamily District
Olathe	RP-4	Planned Medium-Density Multifamily District
Olathe	RP-5	Planned High-Density Multifamily District
Olathe	RP-6	High-Density Apartments
Olathe	RR	Rural Residential District
Overland Park	A	Agricultural District
Overland Park	A-J	Agricultural District*
Overland Park	BP	Business Park District
Overland Park	C-1	Restricted Business District
Overland Park	C-2	General Business District
Overland Park	C-3	Commercial District
Overland Park	C-O	Office Building District
Overland Park	CP-1	Planned Restricted Business District
Overland Park	CP-1J	Planned Neighborhood Business District*
Overland Park	CP-2	Planned General Business District
Overland Park	CP-2J	Planned General Business District*
Overland Park	CP-3	Planned Commercial District
Overland Park	CP-3J	Planned Commercial District*
Overland Park	CP-O	Planned Office Building District
Overland Park	CP-OJ	Planned Commercial Office District*

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Overland Park	DD	Downtown District
Overland Park	DND	Downtown Neighborhood District
Overland Park	IP-1J	Planned Light Industrial District*
Overland Park	IP-2J	Planned Industrial District*
Overland Park	M-1	Industrial Park District
Overland Park	M-2	General Industrial District
Overland Park	MD	Metcalf District
Overland Park	MP-1	Planned Industrial Park District
Overland Park	MP-2	Planned General Industrial District
Overland Park	MS-1	Main Street 1 District
Overland Park	MS-2	Main Street 2 District
Overland Park	MXD	Mixed Use District
Overland Park	PEC-2J	Planned Research Development and Office District*
Overland Park	PEC-3J	Planned Research Development and Light Industrial District*
Overland Park	PRB-1J	Planned Rural Retail Business District, Retail sales/service and related farm service business uses*
Overland Park	PRB-2J	Planned Neighborhood Retail Business District*
Overland Park	PRB-3J	Planned Urban Retail Business District*
Overland Park	PRLDJ	Planned Residential Low Density, Single family dwellings, 3-acre minimum lot size*
Overland Park	PRN	Planned Residential Neighborhood
Overland Park	PRN-2J	Planned Residential Neighborhood, Single family dwellings, 2-acre minimum lot size*
Overland Park	PRU1AJ	Planned Residential Urban Single-Family 1A, Single family dwellings, 20,000 sq. ft. minimum lot size*
Overland Park	PRU1BJ	Planned Residential Urban Single-Family 1B, Single family dwellings, 10,000 sq. ft. minimum lot size*
Overland Park	PRURJ	Planned Rural, single-family dwellings, 10-acre minimum lot size with bonus lot provisions*
Overland Park	R-1	Single-Family Residential District
Overland Park	R-1A	Small-Lot Single-Family Residential District
Overland Park	R-1BJ	Single-Family Residential District*
Overland Park	R-2	Two-Family Residential District
Overland Park	R-2J	Two-Family Residential District*
Overland Park	R-3	Garden Apartment District
Overland Park	R-4	Cluster Dwelling District
Overland Park	R-4J	Apartment District*
Overland Park	RE	Residential Estates District
Overland Park	REC	Recreation District
Overland Park	RLDJ	Residential Low-Density District*
Overland Park	RN-1J	Residential Neighborhood 1 District*
Overland Park	RN-2J	Residential Neighborhood 2 District*
Overland Park	RN2-J	Residential Neighborhood 2, Single family dwellings, 2-acre minimum lot size*
Overland Park	RP-1	Planned Single-Family Residential District
Overland Park	RP-1A	Planned Small-Lot Single-Family Residential District
Overland Park	RP-2	Planned Two-Family Residential District

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Overland Park	RP-3	Planned Garden Apartment District
Overland Park	RP-4	Planned Cluster Dwelling District
Overland Park	RP-5	Planned Apartment House District
Overland Park	RP-6	Planned High-Rise Apartment District
Overland Park	RP-OE	Planned Open Space Estate Residential
Overland Park	RP-OS	Planned Open Space Single-Family Residential
Overland Park	RRJ	Rural Residential District*
Overland Park	RURJ	Rural District*
Overland Park	SFD	Santa Fe District
Prairie Village	C-1	Restricted Business District
Prairie Village	C-2	General Business District
Prairie Village	C-O	Office Building District
Prairie Village	CP-1	Planned Restricted Business
Prairie Village	CP-2	Planned General Business
Prairie Village	CP-O	Planned Office Building
Prairie Village	R-1A	Single Family Residential District
Prairie Village	R-1B	Single Family Residential District
Prairie Village	R-2	Two-Family Residential District
Prairie Village	R-3	Garden Apartment District
Prairie Village	R-4	Condominium or Common-Wall Dwelling District
Prairie Village	RP-1A	Planned Single Family Residential
Prairie Village	RP-1B	Planned Single Family Residential
Prairie Village	RP-2	Planned Two-Family Residential
Prairie Village	RP-3	Planned Garden Apartment
Prairie Village	RP-4	Planned Townhouse
Prairie Village	SUP	Special Use Permit
Roeland Park	CP-0	Planned Office Building District
Roeland Park	CP-2	Planned General Business District
Roeland Park	DR	Duplex Residence District
Roeland Park	MR	Multiple Residence District
Roeland Park	OB	Office Building District
Roeland Park	P-I	Planned Industrial Park District
Roeland Park	PUB	Public Services, Institutions, and Churches
Roeland Park	RB	Retail Business District
Roeland Park	SFR	Single Family Residence District
Shawnee	AG	Agricultural
Shawnee	CH	Commercial Highway
Shawnee	CN	Commercial Neighborhood
Shawnee	DU	Duplex Residential
Shawnee	PD	Planned Development

AIMS City Zoning Codes and Descriptions

PROVIDER	ZONING	DESCRIPTION
Shawnee	PI	Planned Industrial
Shawnee	PMR	Planned Mixed Residential
Shawnee	PO	Professional Office
Shawnee	POC	Planned Office Commercial
Shawnee	PSF	Planned Single Family
Shawnee	R1	Single Family Residential
Shawnee	RE	Residential Estates
Shawnee	RGA	Residential Garden Apartments
Shawnee	RMD	Residential Multiple Dwellings
Shawnee	RS	Residential Suburban
Shawnee	SMPCHO	Shawnee Mission Parkway Commercial Highway Overlay District
Shawnee	TSQ	Townsquare District
Spring Hill	C-1	Restricted Business District
Spring Hill	C-2	General Business District
Spring Hill	CP-2	Planned General Business District
Spring Hill	M-1	General Industrial District
Spring Hill	MP	Industrial Park District
Spring Hill	R-1	Single-Family Residential District
Spring Hill	R-2	Two-Family Residential District
Spring Hill	R-3	Multi-Family District
Spring Hill	R-4	Multi-Family District
Spring Hill	RP-1	Planned Single-Family Residential District
Spring Hill	RP-2	Planned Two-Family Residential District
Spring Hill	RP-4	Planned Multi-Family District
Spring Hill	R-R	Rural Residential District
Westwood	C-1	Commercial/Mixed Use
Westwood	C-O	Commerical/Office
Westwood	CP-1	Planned Commercial
Westwood	PP	Planned Parking
Westwood	R-1	Single Family Residential
Westwood Hills	C	Commercial District
Westwood Hills	R	Residential District

Exhibits

Commercial Exhibit 1: Commercial property shows an improvement square foot rate of \$75.30

Commercial Exhibit 2: Commercial property across the street and on the opposite corner would be \$151.53

Residential Exhibit 1: Residential property with only a few properties would have a value of \$153.39 improvement value

Residential Exhibit 2: Residential property with a reduction in value from its current improvement value of \$115.86 to \$101.99

Residential Exhibit 3: Residential property with a reduction in value from its current improvement value of \$108.08 to \$102.56

Residential Exhibit 4: Residential property with a reduction in value from its current improvement value from \$112.05 to \$98.44

Residential Exhibit 5: Residential property with a “liked zoned property” with a senior assisted living facility included in the valuation process

Residential Exhibit 6: Residential property with a mixture of older homes and newer homes and the spread in the improvement values would be increased from \$66.63 to \$82.94

Residential Exhibit 7: Residential property with a mixture of older homes and newer homes and the spread in the improvement values would be \$72.34 to \$78.40

Residential Exhibit 8: Residential property with a mixture of older homes and newer homes and the spread in the improvement values would be from \$81.01 to \$79.46

Residential Exhibit 9: Residential property with a mixture of older homes and newer homes and the spread in the improvement values would be from \$86.40 to \$98.83

The residential exhibits shows the differing values one would receive based on the this average square footage valued property. Just imagine in your town where there are older homes and a new home is being built in the neighborhood. The value for the improvements would be this average improvement value and it does not take into account the various qualities of the properties, features, and differing improvement when setting the values. Is this equitable and uniform?