

Kansas Department of Revenue

Annual Report - 2016

<https://www.ksrevenue.org/pdf/ar16complete.pdf>

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2013 vs 2015 (pg. 75)

County Comparison	2013		2015	
Highest	Smith Co.	\$223.05	Smith Co.	\$211.64
Lowest	Coffey Co.	\$ 86.57	Coffey Co.	\$ 89.42
Kansas Average (105)		\$133.09		\$134.81
Pottawatomie County		\$ 91.70		\$ 92.66

Real/Personal Property Tax Collections, Per Capita, Tax Year 2015 (pages 12, 13)

County Comparison	Collections		Per Capita	
Highest	Johnson Co.	\$ 1,049,111,918	Coffey Co.	\$ 5,331
Lowest	Elk Co.	\$ 4,555,489	Crawford Co.	\$ 843
Kansas Average (105)		\$ 41,514,683		\$ 1,497
Pottawatomie County		\$ 47,747,613		\$ 2,049

STATE Sales Tax Collections, Fiscal Year 2016 (pages 12, 13)

County Comparison	Collections		Per Capita	
Highest	Johnson Co.	\$ 707,027,265	Ellis Co.	\$ 1,332
Lowest	Jewell Co.	\$ 1,167,974	Jefferson Co.	\$ 320
Kansas Average (105)		\$ 25,825,644		\$ 931
Pottawatomie County		\$ 31,011,009	Note Below	\$ 1,331

Note: A high per capita figure may indicate either a high level of spending by each resident, OR a high level of spending in the county by nonresidents or tourists.

COUNTY Sales and Use Tax Collections, Fiscal Year 2016 (pages 42, 43)

County Comparison	Sales Tax Collections		Use Tax Collections	
Highest	Johnson Co.	\$ 139,008,386	Johnson Co.	\$ 27,250,740
Lowest	Greeley Co.	\$ 152,910	Rooks Co.	\$ 36,324
Kansas Average (91)		\$ 5,303,618		\$ 857,502
Pottawatomie County		\$ 4,935,020		\$ 548,471

What is the difference between sales tax and use tax? (From salestaxinstitute.com)

The sales tax is imposed on retail transactions. It applies to all retail sales of tangible personal property, and in some states services, in the state. The use tax is imposed on consumers of tangible personal property that is used, consumed, or stored in this state. Consumer's use tax applies to purchases from out-of-state vendors that are not required to collect tax on their sales. Sales and Use tax generally applies to most leases of tangible personal property. The sales tax and the use tax are "mutually exclusive", which means either sales tax or use tax applies to a single transaction, but not both.