



## Kingman County Commission

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### **Court decision will lower Kingman County mill levy**

Kingman County will benefit financially from a recent court decision that found certain underground natural gas inventories stored in Kansas are taxable.

In December 2013, the Kansas Supreme Court held that natural gas inventories stored in the state and owned by out-of-state natural gas distribution companies are taxable. The gas stored in Kingman County is in Dresden and Rural townships near Cunningham. The ruling was appealed to the U.S. Supreme Court, which in early October declined to review or reverse the decision.

Kingman County Clerk Carol Noblit said the inventories of at least eight companies now will go on the property tax rolls, retroactively to 2009. The result will be a nearly 2 mill drop in the county levy for the 2015 budget, from 59.682 to 57.889 mills. The ruling raises the county's current appraised value by more than \$3.4 million.

The court action will result in approximately \$2.4 million in additional tax revenue. That money will be distributed to several taxing entities, including Kingman County, Cunningham USD 332, Dresden and Rural townships and the Cunningham-Dresden Cemetery.

The Kansas Supreme Court's decision affirmed in part a 2010 Court of Tax Appeals decision and marked the fourth time the court has addressed taxation of natural gas stored in interstate pipelines.

Companies impacted in Kingman County include Interstate Power & Light; Mid American Energy Co.; Minnesota Energy Resource Corporation; Northern States Power-WI.; Northern State Power-MN.; Northern State Power-Generation; Superior Water, Light & Power Co., and Wisconsin Power & Light.

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