



Sunflower Rail-Trails Conservancy, Inc.
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ENTERED
Office of Proceedings
September 14, 2016
Part of
Public Record

September 14, 2016

Ms. Cynthia T. Brown, Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 201423

Re: Docket No. AB_1032_O_X: Nebraska, Kansas & Colorado Railway, LLC, -
-Abandonment Exemption--in Decatur, Norton and Phillips Counties, Kansas
and Harland County, Nebraska

Dear Ms. Brown:

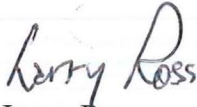
This is in response to the petition from the Phillips County, Kansas Board of County Commissioners filed with the U.S. Surface Transportation Board on September 7, 2016.

The Surface Transportation Board has already issued a Notice of Interim Trail Use (Service Date: October 22, 2105) for the aforementioned lines and Sunflower Rail-Trails Conservancy, Inc. (SRTC) and the railroad are continuing with negotiations on finalizing an Interim Trail Use Agreement.

The Kansas Board (now Court) of Tax Appeals ruled in a December 21, 2007, decision that railbanked railroad rights-of-way are not taxed under the Kansas Constitution (see Exhibit A). That is why Kansas counties do not levy real estate taxes on the transportation easements lying within railbanked rail corridors. No railbanked railroad real property lying within a rail corridor is considered to be held in fee simple because if completely abandoned under K.S.A. 66-525 (see Exhibit B), it reverts to adjacent landowners. If there is land owned in fee simple outside of the rail corridor, SRTC will assume the real estate tax liability on it once the deed is received from the railroad and recorded in the register of deeds office.

The Conservancy has shown that it is a responsible organization. SRTC has submitted to the STB a *Statement of Willingness to Assume Financial Responsibility* in which it agrees to assume “*full responsibility for management of, for any legal liability arising out of the transfer or use of, and for payment of any taxes that may be levied or assessed on the right-of-way.*” Its Southwind Rail Trail division and Allen County have completed and successfully maintained the Southwind Rail-Trail which stretches between Iola and Humboldt in Allen County, Kansas. It should be pointed out that the residents of Norton and Oberlin are excited about these trail projects in Northwest Kansas and are already making plans to build these trails. Thank you for paying attention to our comments.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Larry Ross". The signature is fluid and cursive, with the first name "Larry" and the last name "Ross" clearly distinguishable.

Larry Ross
President

cc: Craig Snider, Chair, Phillips County Commission,
Karl Morell, Esq., Steve O'Neal, SRTC Secretary Clark H. Coan, and Tom
McFarland, Esq.

BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE PROTESTS OF
KANZA RAIL-TRAILS CONSERVANCY, INC.
FOR TAXES PAID FOR VARIOUS TAX YEARS IN
VARIOUS COUNTIES IN KANSAS

Docket Nos. See Attachment

ORDER

Now the above-captioned matters come on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

After considering all of the evidence presented, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties as tax protests have been filed pursuant to K.S.A. 79-2005, and amendments thereto.
2. The subject matter of these tax protests is described as follows:

See Exhibit "A" – Pages 6 through 33 – for a complete list of counties, tax years at issue and parcel identification numbers.
3. In lieu of having a hearing, the parties agreed to submit the above-described matters on briefs and a joint stipulation of facts. On September 5, 2006, the Board received the stipulation of facts and Brief and Memo from Kanza Rails-Trails Conservancy, Inc., hereafter referred to as "Kanza". On October 5, 2006, the Board received a Response Brief from Dickinson, Franklin, Lyon, Miami, Morris, and Osage Counties. The Board received an Amicus Curiae brief from the Kansas Farm Bureau in support of the Counties on October 10, 2006. On October 23, 2006, the Board received Kanza's Reply Brief. On August 3, 2007, Shawnee County notified the Board of its adoption and incorporation of briefs filed jointly by the other counties and the Kansas Farm Bureau.
4. The Board hereby incorporates the parties Stipulation of Facts (SOF) into the instant order.
5. Kanza is a Kansas not-for-profit corporation, formerly known as Kansas Horseman's Foundation. SOF No. 1.
6. Kanza is the grantee of a railroad right-of-way that was formerly owned by Missouri Pacific Railroad Company under the Rails to Trails Act (National Trails System Act), 16 U.S.C. § 1247(d). SOF No. 3.

7. Kanza does not own the servient estate of the parcels at issue in these appeals. The servient estate is the fee ownership of the real estate burdened with the railroad right-of-way. SOF Nos. 10 and 11.
8. Kanza does not claim ownership of the servient estate of the parcels at issue. The fee simple landowners are totally excluded from the possession, benefits, and enjoyment of the land burdened by the right-of-way. SOF Nos. 12 and 13.
9. Kanza contends that the railroad right-of-way easement under the Rails to Trails Act are neither real nor tangible personal property and are therefore not subject to ad valorem taxation pursuant to Article 11, Section 1 of the Kansas Constitution.
10. The Counties contend that Kanza assumed the obligation to pay the tax burden on the property it received under the National Trails System Act. The Counties further contend that all property is taxable unless the use of the property is of a nature specifically exempted in Article 11, Section 1(b) of the Kansas Constitution. Additionally, the Counties indicate that Kanza's use of the property has not been shown to be a tax-exempt use.
11. K.S.A. 79-1460 provides, in pertinent part, that, "[f]or the purposes of this section and in the case of real property, the term 'taxpayer' shall be deemed to be the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk . . ."
12. K.S.A. 79-1439 provides, in pertinent part, as follows:

All real and tangible personal property which is subject to general ad valorem taxation shall be appraised uniformly and equally as to class and, unless otherwise specified herein, shall be appraised at its fair market value, as defined in K.S.A. 79-503a, and amendments thereto. . . .
13. Regarding the payment of taxes, the National Trails System Act, 16 U.S.C. § 1247(d) states, in pertinent part, as follows:

The Secretary of Transportation, the Chairman of the Interstate Commerce Commission, and the Secretary of the Interior, in administering the Railroad Revitalization and Regulatory Reform Act of 1976 (45 U.S.C. 801 et seq.), shall encourage State and local agencies and private interests to establish appropriate trails using the provisions of such programs. Consistent with the purposes of that Act, and in furtherance of the national policy to preserve established railroad rights-of-way for future reactivation of rail service, to protect rail transportation corridors, and to

encourage energy efficient transportation use, in the case of interim use of any established railroad rights-of-way pursuant to donation, transfer, lease, sale, or otherwise in a manner consistent with this chapter, if such interim use is subject to restoration or reconstruction for railroad purposes, such interim use shall not be treated, for purposes of any law or rule of law, as an abandonment of the use of such rights-of-way for railroad purposes. **If a State, political subdivision, or qualified private organization is prepared to assume full responsibility for management of such rights-of-way and for any legal liability arising out of such transfer or use, and for the payment of any and all taxes that may be levied or assessed against such rights-of-way**, then the Commission shall impose such terms and conditions as a requirement of any transfer or conveyance for interim use in a manner consistent with this chapter, and shall not permit abandonment or discontinuance inconsistent or disruptive of such use. (Emphasis added.)

14. The Board finds that Kanza, pursuant to the National Trails System Act, is the interim owner of various railroad right-of-way easements that were originally acquired for railroad purposes. The Board finds no evidence in the record to indicate that either the railways, as prior owner, or Kanza, as interim use owner, owns any of the subject real estate. In *Swisher v. Central Kansas Conservancy*, the U.S. District Court of Kansas made a similar finding regarding the property at issue in *In re Protests of Central Kansas Conservancy, Inc.*, Docket Nos. 2002-4998-PR, *et al.* stating:

"The Union Pacific Railroad Company could not grant, deed or convey by its Donative Quit Claim Deed dated April 16, 1996 to Central Kansas Conservancy, Inc. any greater interest in the real estate described in said deed than was owned by the Union Pacific Railroad Company at the time of its conveyance, with the qualifications that under federal law . . . [CKC] could use the rail-banked right-of-way as a recreational trail subject to a future railroad reactivation."

Swisher v. Central Kansas Conservancy, United States District Court (KS), No. 97-1488-WEB, September 13, 1999, Memorandum and Order, page 5.

15. The tax assessments protested herein consists of property classified as real property which is owned and operated by a not-for-profit organization. No other property or other tax assessments are before the Board at present. The

evidence presented indicates that Kanza owns various right-of-way easements yet no real estate. Consequently, the Board finds that various Counties' actions in listing Kanza as owner of the instant taxable real property and issuance of tax assessments to Kanza were in error.

16. Under the National Trails System Act, a trail sponsor must assume responsibility for, among other things, "the payment of any and all taxes that may be levied or assessed" against a railroad right-of-way that has been converted to interim trail use/rail banking. 16 U.S.C. § 1247(d). While the previous owners of the instant right-of-way easement may have been liable for taxes as a public utility, the Board finds that Kanza is not a K.S.A. 79-5a01 public utility. In response to the above quoted language from the National Trails System Act, the Board finds that instant tax assessments have been levied against real estate and not Kanza's right-of-way easements.
17. Based on the foregoing, the Board finds that the instant assessments are in error. Therefore, the Board concludes that all ad valorem real property taxes paid by Kanza to commence the instant protests are hereby void and shall be refunded to Kanza in their entirety pursuant to the provisions of K.S.A. 79-2005.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that, for the reasons stated above, the above findings and conclusions shall be, and the same are hereby made orders of the Board.

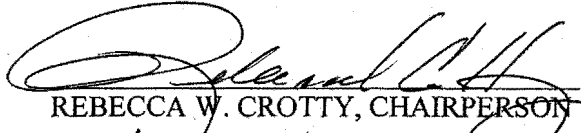
IT IS FURTHER ORDERED that all ad valorem real property taxes paid by Kanza for the 2004 to 2006 tax years to commence the instant protests are hereby void and shall be refunded to Kanza in their entirety pursuant to the provisions of K.S.A. 79-2005.

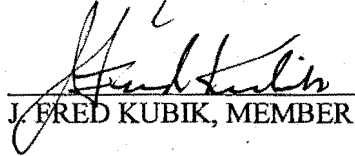
Any party to this appeal who is aggrieved by this decision may file a written petition for reconsideration with this Board as provided in K.S.A. 77-529, and amendments thereto. The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to: Secretary, Board of Tax Appeals, DSOB Suite 451, 915 SW Harrison St., Topeka, KS 66612-1505. A copy of the petition, together with all accompanying documents submitted, shall be mailed to all parties at the same time the petition is mailed to the Board. Failure to notify the opposing party shall render any subsequent order voidable. The written petition must be received by the Board within fifteen (15) days of the certification date of this order (allowing an additional three days for mailing pursuant to statute if the Board serves the order by mail). If at 5:00 pm on the last day of the specified period the Board has not received a written petition for reconsideration, this order will become a final order from which no further appeal is available.

IT IS SO ORDERED



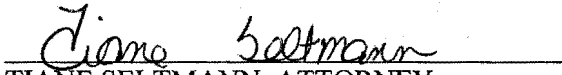
THE BOARD OF TAX APPEALS


REBECCA W. CROTTY, CHAIRPERSON


J. FRED KUBIK, MEMBER


BRUCE F. LARKIN, MEMBER


JOELENE R. ALLEN, SECRETARY


TIANE SELTMANN, ATTORNEY

ATTACHMENT

Dickinson County

2006-00713-PR	Kanza Rail-Trails Conservancy, Inc.	2005	021-261-11-0-40-08-013.00-0
2006-00714-PR	Kanza Rail-Trails Conservancy, Inc.	2005	021-261-12-0-30-15-006.00-0
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2006-00718-PR	Kanza Rail-Trails Conservancy, Inc.	2005	021-261-12-0-40-10-008.00-0
2006-00719-PR	Kanza Rail-Trails Conservancy, Inc.	2005	021-261-12-0-40-07-009.00-0
2006-00720-PR	Kanza Rail-Trails Conservancy, Inc.	2005	021-261-12-0-40-07-008.00-0

Franklin County

2005-04953-PR	Kanza Rail-Trails Conservancy, Inc.	2004	030-077-35-0-00-00-016.00-0
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2006-00781-PR	Kanza Rail-Trails Conservancy, Inc.	2005	030-142-03-0-00-00-006.00-0
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2006-00783-PR	Kanza Rail-Trails Conservancy, Inc.	2005	030-143-05-0-00-00-004.00-0
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2006-00785-PR	Kanza Rail-Trails Conservancy, Inc.	2005	030-151-01-0-00-00-006.00-0
2006-00786-PR	Kanza Rail-Trails Conservancy, Inc.	2005	030-202-03-0-00-00-016.00-0
2006-00879-PR	Kanza Rail-Trails Conservancy, Inc.	2005	030-126-13-0-00-00-008.00-0

2007-00442-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-077-35-0-00-00-016.00-0
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2007-00445-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-35-0-20-04-002.00-0
2007-00446-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-10-04-001.00-0
2007-00447-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-20-14-006.00-0
2007-00448-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-20-14-007.00-0
2007-00449-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-20-15-006.00-0
2007-00450-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-20-15-007.00-0
2007-00451-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-20-16-003.00-0
2007-00452-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-20-16-004.00-0

2007-00453-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-20-17-006.00-0
2007-00454-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-20-17-007.00-0
2007-00455-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-40-06-001.00-0
2007-00456-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-087-36-0-40-06-002.00-0
2007-00457-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-088-28-0-00-00-007.00-0
2007-00458-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-088-33-0-00-00-007.00-0
2007-00459-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-088-34-0-00-00-013.00-0
2007-00460-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-089-29-0-00-00-010.00-0
2007-00461-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-089-31-0-00-00-010.00-0
2007-00462-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-089-31-0-00-00-011.00-0
2007-00463-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-089-31-0-00-00-012.00-0
2007-00464-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-089-32-0-00-00-017.00-0
2007-00465-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-114-17-0-00-00-007.00-0
2007-00466-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-114-18-0-00-00-008.00-0
2007-00467-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-114-19-0-00-00-008.00-0
2007-00468-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-114-20-0-00-00-010.00-0
2007-00469-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-114-20-0-40-03-001.00-0
2007-00470-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-114-20-0-40-03-002.00-0
2007-00471-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-115-21-0-30-03-001.00-0
2007-00472-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-118-28-0-00-00-006.00-0
2007-00473-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-118-28-0-20-17-001.00-0
2007-00474-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-118-28-0-20-17-002.00-0
2007-00475-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-118-33-0-00-00-013.00-0
2007-00476-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-118-34-0-00-00-008.00-0
2007-00477-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-121-11-0-00-00-015.00-0
2007-00478-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-122-03-0-00-00-012.00-0

2007-00479-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-122-04-0-00-00-009.00-0
2007-00480-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-122-10-0-00-00-010.00-0
2007-00481-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-123-05-0-00-00-013.00-0
2007-00482-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-123-06-0-00-00-017.00-0
2007-00483-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-126-13-0-00-00-008.00-0
2007-00484-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-126-14-0-00-00-012.00-0
2007-00485-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-126-24-0-00-00-014.00-0
2007-00486-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-131-01-0-10-23-001.00-0
2007-00487-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-202-03-0-00-00-016.00-0
2007-00488-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-151-02-0-00-00-004.00-0
2007-00489-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-141-02-0-00-00-011.00-0
2007-00490-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-142-03-0-00-00-006.00-0
2007-00491-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-142-04-0-00-00-009.00-0
2007-00492-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-143-05-0-00-00-004.00-0
2007-00493-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-143-06-0-00-00-006.00-0
2007-00494-PR	Kanza Rail-Trails Conservancy, Inc.	2006	030-151-01-0-00-00-006.00-0

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2005-00498-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-054-20-0-00-00-004.00-0
2005-00499-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-055-21-0-00-00-006.00-0
2005-00500-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-055-22-0-00-00-003.00-0
2005-00501-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-23-0-00-00-006.00-0
2005-00502-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-00-00-013.00-0
2005-00503-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-07-011.00-0
2005-00504-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-08-008.00-0
2005-00505-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-09-007.00-0
2005-00506-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-09-010.00-0

2005-00507-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-10-005.00-0
2005-00508-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-10-008.00-0
2005-00509-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-11-003.00-0
2005-00510-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-11-006.00-0
2005-00511-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-19-001.00-0
2005-00512-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-056-24-0-30-19-003.00-0
2005-00513-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-059-29-0-00-00-004.00-0
2005-00514-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-059-30-0-00-00-007.00-0
2005-00515-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-064-19-0-00-00-005.00-0
2005-00516-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-064-20-0-00-00-006.00-0
2005-00517-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-065-15-0-40-13-006.00-0
2005-00518-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-065-15-0-40-13-007.00-0
2005-00519-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-065-15-0-40-14-006.00-0
2005-00520-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-065-15-0-40-16-005.00-0
2005-00521-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-065-15-0-40-22-002.00-0
2005-00522-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-065-21-0-00-00-006.00-0
2005-00523-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-065-22-0-00-00-005.00-0
2005-00524-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-066-13-0-00-00-008.00-0
2005-00525-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-066-14-0-00-00-009.00-0
2005-00526-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-066-14-0-30-13-002.00-0
2005-00527-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-066-14-0-30-14-002.00-0
2005-00528-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-066-14-0-30-15-004.00-0
2005-00529-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-066-14-0-30-16-005.00-0
2005-00530-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-18-0-00-00-002.00-0
2005-00531-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-19-0-00-00-003.00-0
2005-00532-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-20-0-00-00-018.00-0

2005-00533-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-20-0-40-20-003.00-0
2005-00534-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-20-0-40-23-005.00-0
2005-00535-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-20-0-40-29-004.00-0
2005-00536-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-20-0-40-30-004.00-0
2005-00537-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-20-0-40-31-004.00-0
2005-00538-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-20-0-40-32-002.00-0
2005-00539-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-074-20-0-40-34-002.00-0
2005-00540-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-075-21-0-00-00-009.00-0
2005-00541-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-075-21-0-00-00-010.00-0
2005-00542-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-077-25-0-00-00-003.00-0
2005-00543-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-077-26-0-00-00-005.00-0
2005-00544-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-078-27-0-00-00-006.00-0
2005-00545-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-085-22-0-00-00-007.00-0
2005-00546-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-088-27-0-00-00-006.00-0
2005-00547-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-088-27-0-00-00-006.01-0
2005-00548-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-088-28-0-00-00-002.00-0
2005-00549-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-089-29-0-00-00-004.00-0
2005-00550-PR	Kanza Rail-Trails Conservancy, Inc.	2004	056-089-30-0-00-00-004.00-0

2006-00228-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-054-20-0-00-00-004.00-0
2006-00229-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-055-21-0-00-00-006.00-0
2006-00230-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-055-22-0-00-00-003.00-0
2006-00231-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-23-0-00-00-006.00-0
2006-00232-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-00-00-013.00-0
2006-00233-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-07-011.00-0
2006-00234-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-08-008.00-0

2006-00235-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-09-007.00-0
2006-00236-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-09-010.00-0
2006-00237-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-10-005.00-0
2006-00238-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-10-008.00-0
2006-00239-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-11-003.00-0
2006-00240-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-11-006.00-0
2006-00241-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-19-001.00-0
2006-00242-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-056-24-0-30-19-003.00-0
2006-00243-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-059-29-0-00-00-004.00-0
2006-00244-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-059-30-0-00-00-007.00-0
2006-00245-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-064-19-0-00-00-005.00-0
2006-00246-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-064-20-0-00-00-006.00-0
2006-00247-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-065-15-0-40-13-006.00-0
2006-00248-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-065-15-0-40-13-007.00-0
2006-00249-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-065-15-0-40-14-006.00-0
2006-00250-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-065-15-0-40-16-005.00-0
2006-00251-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-065-15-0-40-22-002.00-0
2006-00252-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-065-21-0-00-00-006.00-0
2006-00253-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-065-22-0-00-00-005.00-0
2006-00254-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-066-13-0-00-00-008.00-0
2006-00255-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-066-14-0-00-00-009.00-0
2006-00256-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-066-14-0-30-13-002.00-0
2006-00257-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-066-14-0-30-14-002.00-0
2006-00258-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-066-14-0-30-15-004.00-0
2006-00259-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-066-14-0-30-16-005.00-0
2006-00260-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-18-0-00-00-002.00-0

2006-00261-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-19-0-00-00-003.00-0
2006-00262-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-20-0-00-00-018.00-0
2006-00263-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-20-0-40-20-003.00-0
2006-00264-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-20-0-40-23-005.00-0
2006-00265-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-20-0-40-29-004.00-0
2006-00266-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-20-0-40-30-004.00-0
2006-00267-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-20-0-40-31-004.00-0
2006-00268-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-20-0-40-32-002.00-0
2006-00269-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-074-20-0-40-34-002.00-0
2006-00270-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-075-21-0-00-00-009.00-0
2006-00271-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-075-21-0-00-00-010.00-0
2006-00272-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-075-22-0-00-00-008.00-0
2006-00273-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-077-25-0-00-00-003.00-0
2006-00274-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-077-26-0-00-00-005.00-0
2006-00275-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-078-27-0-00-00-006.00-0
2006-00276-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-085-22-0-00-00-007.00-0
2006-00277-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-088-27-0-00-00-006.00-0
2006-00278-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-088-27-0-00-00-006.01-0
2006-00279-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-088-28-0-00-00-002.00-0
2006-00280-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-089-29-0-00-00-004.00-0
2006-00281-PR	Kanza Rail-Trails Conservancy, Inc.	2005	056-089-30-0-00-00-004.00-0
2007-00144-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-054-20-0-00-00-004.00-0
2007-00145-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-055-21-0-00-00-006.00-0
2007-00146-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-055-22-0-00-00-003.00-0
2007-00147-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-23-0-00-00-006.00-0

2007-00148-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-23-0-00-00-006.01-0
2007-00149-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-00-00-013.00-0
2007-00150-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-07-011.00-0
2007-00151-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-08-008.00-0
2007-00152-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-09-007.00-0
2007-00153-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-09-010.00-0
2007-00154-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-10-005.00-0
2007-00155-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-10-008.00-0
2007-00156-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-11-003.00-0
2007-00157-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-11-006.00-0
2007-00158-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-19-001.00-0
2007-00159-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-056-24-0-30-19-003.00-0
2007-00160-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-059-29-0-00-00-004.00-0
2007-00161-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-059-30-0-00-00-007.00-0
2007-00162-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-064-19-0-00-00-005.00-0
2007-00163-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-064-20-0-00-00-006.00-0
2007-00164-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-065-15-0-40-13-006.00-0
2007-00165-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-065-15-0-40-13-007.00-0
2007-00166-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-065-15-0-40-14-006.00-0
2007-00167-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-065-15-0-40-16-005.00-0
2007-00168-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-065-15-0-40-22-002.00-0
2007-00169-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-065-21-0-00-00-006.00-0
2007-00170-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-065-22-0-00-00-005.00-0
2007-00171-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-066-13-0-00-00-008.00-0
2007-00172-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-066-14-0-00-00-009.00-0
2007-00173-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-066-14-0-30-13-002.00-0

2007-00174-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-066-14-0-30-14-002.00-0
2007-00175-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-066-14-0-30-16-005.00-0
2007-00176-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-066-14-0-30-15-004.00-0
2007-00177-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-18-0-00-00-002.00-0
2007-00178-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-19-0-00-00-003.00-0
2007-00179-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-20-0-00-00-018.00-0
2007-00180-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-20-0-40-20-003.00-0
2007-00181-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-20-0-40-23-005.00-0
2007-00182-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-20-0-40-29-004.00-0
2007-00183-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-20-0-40-30-004.00-0
2007-00184-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-20-0-40-31-004.00-0
2007-00185-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-20-0-40-32-002.00-0
2007-00186-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-074-20-0-40-34-002.00-0
2007-00187-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-075-21-0-00-00-009.00-0
2007-00188-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-075-21-0-00-00-010.00-0
2007-00189-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-075-22-0-00-00-008.00-0
2007-00190-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-077-25-0-00-00-003.00-0
2007-00191-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-077-26-0-00-00-005.00-0
2007-00192-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-078-27-0-00-00-006.00-0
2007-00193-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-085-22-0-00-00-007.00-0
2007-00194-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-088-27-0-00-00-006.00-0
2007-00195-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-088-27-0-00-00-006.01-0
2007-00196-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-088-28-0-00-00-002.00-0
2007-00197-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-089-29-0-00-00-004.00-0
2007-00198-PR	Kanza Rail-Trails Conservancy, Inc.	2006	056-089-30-0-00-00-004.00-0

Miami County

2006-00707-PR	Kanza Rail-Trails Conservancy, Inc.	2005	061-173-08-0-00-00-017.00-0
2006-00708-PR	Kanza Rail-Trails Conservancy, Inc.	2005	061-161-01-0-00-00-010.00-0
2006-00709-PR	Kanza Rail-Trails Conservancy, Inc.	2005	061-161-02-0-00-00-009.00-0
2006-00710-PR	Kanza Rail-Trails Conservancy, Inc.	2005	061-173-06-0-00-00-006.00-0
2006-00711-PR	Kanza Rail-Trails Conservancy, Inc.	2005	061-173-07-0-00-00-011.00-0
2006-00712-PR	Kanza Rail-Trails Conservancy, Inc.	2005	061-173-08-0-00-00-018.00-0

2007-00292-PR	Kanza Rail-Trails Conservancy, Inc.	2006	061-161-01-0-00-00-010.00-0
2007-00293-PR	Kanza Rail-Trails Conservancy, Inc.	2006	061-161-02-0-00-00-009.00-0
2007-00294-PR	Kanza Rail-Trails Conservancy, Inc.	2006	061-173-06-0-00-00-006.00-0
2007-00295-PR	Kanza Rail-Trails Conservancy, Inc.	2006	061-173-07-0-00-00-011.00-0
2007-00296-PR	Kanza Rail-Trails Conservancy, Inc.	2006	061-173-08-0-00-00-017.00-0
2007-00297-PR	Kanza Rail-Trails Conservancy, Inc.	2006	061-173-08-0-00-00-018.00-0

Morris County

2005-00551-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-117-25-0-00-00-007.00-0
2005-00552-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-114-19-0-00-00-005.00-0
2005-00553-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-117-35-0-00-00-007.00-0
2005-00554-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-117-36-0-00-00-004.00-0
2005-00555-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-118-28-0-00-00-003.00-0
2005-00556-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-118-33-0-00-00-013.00-0
2005-00557-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-118-34-0-00-00-007.00-0
2005-00558-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-13-0-20-33-001.01-0
2005-00559-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-13-0-20-33-004.00-0
2005-00560-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-13-0-30-01-015.00-0
2005-00561-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-13-0-30-01-016.00-0

2005-00562-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-118-34-0-00-00-008.00-0
2005-00563-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-119-29-0-00-00-004.00-0
2005-00564-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-119-30-0-00-00-005.00-0
2005-00565-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-124-20-1-00-00-006.00-0
2005-00566-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-125-16-0-00-00-015.00-0
2005-00567-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-125-15-0-00-00-006.00-0
2005-00568-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-125-21-0-00-00-016.00-0
2005-00569-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-13-0-20-28-008.00-0
2005-00570-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-13-0-20-29-006.00-0
2005-00571-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-13-0-40-04-002.00-0
2005-00572-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-10-31-004.00-0
2005-00573-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-10-32-002.00-0
2005-00574-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-30-08-009.00-0
2005-00575-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-30-09-012.00-0
2005-00576-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-30-10-010.00-0
2005-00577-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-30-11-005.00-0
2005-00578-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-30-12-007.00-0
2005-00579-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-30-13-003.00-0
2005-00580-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-30-14-002.00-0
2005-00581-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-40-04-009.00-0
2005-00582-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-14-0-40-05-009.00-0
2005-00583-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-126-24-0-00-00-004.00-0
2005-00584-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-129-29-1-00-00-003.00-0
2005-00585-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-129-30-1-00-00-012.00-0
2005-00586-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-129-30-2-00-00-011.00-0
2005-00587-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-129-30-2-00-00-012.00-0

2005-00588-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-134-19-0-00-00-005.00-0
2005-00589-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-137-25-0-00-00-009.00-0
2005-00590-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-137-26-0-00-00-004.00-0
2005-00591-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-137-35-0-00-00-003.00-0
2005-00592-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-137-36-0-00-00-005.00-0
2005-00593-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-138-27-0-00-00-005.00-0
2005-00594-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-138-27-0-00-00-006.00-0
2005-00595-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-138-28-0-00-00-009.00-0
2005-00596-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-138-34-0-00-00-003.00-0
2005-00597-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-139-29-0-00-00-007.00-0
2005-00598-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-139-29-0-00-00-008.00-0
2005-00599-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-139-30-0-00-00-008.00-0
2005-00600-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-144-17-0-00-00-010.00-0
2005-00601-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-144-18-0-00-00-007.00-0
2005-00602-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-144-20-0-00-00-004.00-0
2005-00603-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-145-21-0-00-00-004.00-0
2005-00604-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-145-22-0-00-00-006.00-0
2005-00605-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-146-23-0-00-00-009.00-0
2005-00606-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-146-23-0-00-00-010.00-0
2005-00607-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-146-24-0-00-00-006.00-0
2005-00608-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-152-09-0-00-00-004.00-0
2005-00609-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-153-07-0-00-00-017.00-0
2005-00610-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-153-08-0-00-00-004.00-0
2005-00611-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-153-08-0-00-00-005.00-0
2005-00612-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-155-15-0-00-00-006.00-0
2005-00613-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-155-15-0-00-00-007.00-0

2005-00614-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-155-16-0-00-00-008.00-0
2005-00615-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-156-13-0-00-00-011.00-0
2005-00616-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-156-13-0-00-00-012.00-0
2005-00617-PR	Kanza Rail-Trails Conservancy, Inc.	2004	064-156-14-0-00-00-005.00-0
2006-00161-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-40-04-009.00-0
2006-00162-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-114-19-0-00-00-005.00-0
2006-00163-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-117-25-0-00-00-007.00-0
2006-00164-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-117-35-0-00-00-007.00-0
2006-00165-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-117-36-0-00-00-004.00-0
2006-00166-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-118-28-0-00-00-003.00-0
2006-00167-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-118-34-0-00-00-008.00-0
2006-00168-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-118-33-0-00-00-013.00-0
2006-00169-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-118-34-0-00-00-007.00-0
2006-00170-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-119-29-0-00-00-004.00-0
2006-00171-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-119-30-0-00-00-005.00-0
2006-00172-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-124-20-1-00-00-006.00-0
2006-00173-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-125-15-0-00-00-006.00-0
2006-00174-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-125-16-0-00-00-015.00-0
2006-00175-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-125-21-0-00-00-016.00-0
2006-00176-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-13-0-20-28-008.00-0
2006-00177-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-13-0-20-29-006.00-0
2006-00178-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-13-0-20-33-001.01-0
2006-00179-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-13-0-20-33-004.00-0
2006-00180-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-13-0-30-01-015.00-0
2006-00181-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-13-0-30-01-016.00-0

2006-00182-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-13-0-40-04-002.00-0
2006-00183-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-10-31-004.00-0
2006-00184-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-10-32-002.00-0
2006-00185-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-30-08-009.00-0
2006-00186-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-30-09-012.00-0
2006-00187-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-30-10-010.00-0
2006-00188-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-30-11-005.00-0
2006-00189-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-30-12-007.00-0
2006-00190-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-30-13-003.00-0
2006-00191-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-30-14-002.00-0
2006-00192-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-14-0-40-05-009.00-0
2006-00193-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-126-24-0-00-00-004.00-0
2006-00194-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-129-29-1-00-00-003.00-0
2006-00195-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-129-30-1-00-00-012.00-0
2006-00196-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-129-30-2-00-00-011.00-0
2006-00197-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-129-30-2-00-00-012.00-0
2006-00198-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-134-19-0-00-00-005.00-0
2006-00199-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-137-25-0-00-00-009.00-0
2006-00200-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-137-26-0-00-00-004.00-0
2006-00201-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-137-35-0-00-00-003.00-0
2006-00202-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-137-36-0-00-00-005.00-0
2006-00203-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-138-27-0-00-00-005.00-0
2006-00204-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-138-27-0-00-00-006.00-0
2006-00205-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-138-28-0-00-00-009.00-0
2006-00206-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-138-34-0-00-00-003.00-0
2006-00207-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-139-29-0-00-00-007.00-0

2006-00208-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-139-29-0-00-00-008.00-0
2006-00209-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-139-30-0-00-00-008.00-0
2006-00210-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-144-17-0-00-00-010.00-0
2006-00211-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-144-18-0-00-00-007.00-0
2006-00212-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-144-20-0-00-00-004.00-0
2006-00213-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-145-21-0-00-00-004.00-0
2006-00214-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-145-22-0-00-00-006.00-0
2006-00215-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-146-23-0-00-00-009.00-0
2006-00216-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-146-23-0-00-00-010.00-0
2006-00217-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-146-24-0-00-00-006.00-0
2006-00218-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-152-09-0-00-00-004.00-0
2006-00219-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-153-07-0-00-00-017.00-0
2006-00220-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-153-08-0-00-00-004.00-0
2006-00221-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-153-08-0-00-00-005.00-0
2006-00222-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-155-15-0-00-00-006.00-0
2006-00223-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-155-15-0-00-00-007.00-0
2006-00224-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-155-16-0-00-00-008.00-0
2006-00225-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-156-13-0-00-00-011.00-0
2006-00226-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-156-13-0-00-00-012.00-0
2006-00227-PR	Kanza Rail-Trails Conservancy, Inc.	2005	064-156-14-0-00-00-005.00-0

Osage County

2006-00787-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-135-22-0-00-00-002.01-0
2006-00788-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-013-05-0-00-00-002.02-0
2006-00789-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-013-06-0-00-00-011.01-0
2006-00790-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-013-07-0-00-00-003.01-0
2006-00791-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-021-12-0-00-00-001.01-0

2006-00792-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-026-13-0-00-00-001.01-0
2006-00793-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-026-24-0-00-00-001.01-0
2006-00794-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-026-24-0-00-00-016.01-0
2006-00795-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-027-25-0-00-00-002.01-0
2006-00796-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-027-36-0-00-00-001.01-0
2006-00797-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-102-09-0-00-00-004.01-0
2006-00798-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-103-05-0-00-00-010.01-0
2006-00799-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-103-06-0-10-32-001.01-0
2006-00800-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-103-08-0-00-00-008.02-0
2006-00801-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-105-16-0-00-00-006.01-0
2006-00802-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-105-21-0-00-00-007.01-0
2006-00803-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-108-28-0-00-00-001.01-0
2006-00804-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-108-33-0-00-00-005.01-0
2006-00805-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-112-03-0-00-00-003.01-0
2006-00806-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-112-09-0-10-01-004.01-0
2006-00807-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-112-10-0-00-00-004.01-0
2006-00808-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-112-10-0-20-02-001.01-0
2006-00809-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-115-15-0-00-00-005.01-0
2006-00810-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-115-22-0-00-00-005.01-0
2006-00811-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-118-27-0-00-00-001.01-0
2006-00812-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-118-27-0-00-00-003.01-0
2006-00813-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-118-34-0-00-00-004.01-0
2006-00814-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-119-31-0-00-00-008.01-0
2006-00815-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-119-32-0-00-00-006.02-0
2006-00816-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-124-19-0-00-00-007.01-0
2006-00817-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-124-20-0-00-00-005.01-0

2006-00818-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-124-20-0-00-00-009.01-0
2006-00819-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-125-21-0-00-00-006.01-0
2006-00820-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-125-21-0-00-00-007.01-0
2006-00821-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-125-22-0-00-00-001.01-0
2006-00822-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-125-22-0-10-15-001.01-0
2006-00823-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-126-23-0-00-00-015.01-0
2006-00824-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-126-24-0-00-01-008.02-0
2006-00825-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-126-24-0-00-01-008.03-0
2006-00826-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-127-25-0-00-00-005.02-0
2006-00827-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-127-36-0-00-00-001.01-0
2006-00828-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-134-19-0-00-00-007.02-0
2006-00829-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-134-19-0-00-00-009.01-0
2006-00830-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-134-20-0-00-00-004.01-0
2006-00831-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-135-21-0-00-00-006.01-0
2006-00832-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-136-23-0-00-00-007.03-0
2006-01514-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-202-04-0-00-00-004.01-0
2006-01515-PR	Kanza Rail-Trails Conservancy, Inc.	2005	070-103-05-0-20-22-002.01-0
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Shawnee County

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2005-01495-PR	Kanza Rail-Trails Conservancy, Inc.	2004	089-202-10-0-00-01-025.00-0
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2007-00816-PR	Kanza Rail-Trails Conservancy, Inc.	2006	089-219-29-0-00-01-008.00-0
2007-00817-PR	Kanza Rail-Trails Conservancy, Inc.	2006	089-219-32-0-00-03-001.00-0

CERTIFICATION

I, Joeline R. Allen, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of the order in Docket Nos. 2005-498-PR *et al.*, and any attachments thereto, was placed in the United States Mail, on this 21st day of December, 2007, addressed to:

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Topeka, KS 66604-0863

Michael T Mills, Attorney at Law
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Abilene, KS 67410

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Dickinson County Appraiser
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Leah Hern
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Franklin County Appraiser
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Ottawa, KS 66067-2335

Debbie Hough
Franklin County Treasurer
315 South Main
Ottawa, KS 66067-2335

Mike Halleran, County Counselor
Lyon County
430 Commercial
Emporia, KS 66801-

Gary Post
Lyon County Appraiser
430 Commercial, RM 204
Emporia, KS 66801-7209

Dora Hartig
Lyon County Treasurer
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Emporia, KS 66801-0747

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Paola, KS 66071

Gayla Shields
Miami County Treasurer
201 South Pearl Ste 103
Paola, KS 66071

William Kassebaum, Co Counselor
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Council Grove, KS 66846

Sharon L. Pittman
Morris County Appraiser
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Council Grove, KS 66846-1790

Gloria Auchard
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Council Grove, KS 66846

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Topeka, KS 66603-3932

Michael Irvin, Attorney
Kansas Farm Bureau
2627 KFB Plaza
Manhattan, KS 66503

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.

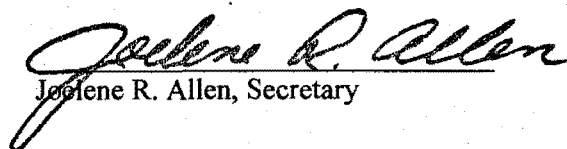

Jeilene R. Allen, Secretary

EXHIBIT B

2012 Kansas Statutes

66-525. Railroad right-of-way; abandonment, when; requirements; release; notice; exception. (a)

For purposes of this section, a railroad right-of-way shall be considered abandoned when:

(1) The tracks, ties, and other components necessary for operation of the rail line are removed from the right-of-way following the issuance of an abandonment order by the appropriate federal or state authority;

(2) if, within two years after the exercise of such an order, removal of such components is not completed and railroad operating authority is not restored or reissued by an appropriate court or other federal or state authority; or

(3) if no rail line is placed on the right-of-way within 10 years after the right-of-way is acquired. A railroad right-of-way shall not be considered abandoned if the railroad company or any other entity continues to use the right-of-way for railroad purposes after abandonment authority has been issued.

(b) If the grantee or assignee of record of a recorded railroad right-of-way abandons such right-of-way, such grantee or assignee shall:

(1) Remove crossbucks and modify signal devices or install "exempt" signs at all locations within 90 days of abandonment; and

(2) **file a release of all right, title and interest in the right-of-way with the register of deeds of the counties in which the property is located, within 180 days after being requested by any owner of property servient to the right of-way.**

(c) If a grantee or assignee of record of a railroad right-of-way refuses or neglects to file a release when required by subsection (b), the owner of the servient property may bring an action in a court of competent jurisdiction to recover from the grantee or assignee of record damages in the amount of \$500, together with costs and reasonable attorney fees for preparing and prosecuting the action. The owner may recover such additional damages as the evidence warrants, and may obtain injunctive relief to quiet the title and eject any unauthorized parties from the property.

(d) **A grantee or assignee of railroad right-of-way, at any time, may file a general release of all right, title and interest in the right-of-way of one or more particular rail lines or portions thereof with the register of deeds of the county or counties in which such property is located.** If such action has been taken, the grantee or assignee shall be relieved of any further obligation under this section to file individual releases of any right-of-way included in such a general release.

(e) Within 30 days after entering abandoned railroad right-of-way property upon the tax rolls pursuant to K.S.A. 79-401 et seq., and amendments thereto, the county clerk of each county in which such property is so entered shall forward to the most recent railroad company holder of such property for right-of-way purposes, a certified list of the names and addresses of all property owners so entered upon the tax rolls following abandonment.

Within 30 days after receipt of such certified list by the railroad company, it shall send a notice of abandonment by first-class mail to each landowner at the address provided. The grantee or assignee of record of a

recorded railroad right-of-way who abandons such right-of-way and provides the notice of such abandonment required by this subsection shall incur no civil or criminal liability for failure to notify any person who claims, or may claim, ownership of property servient to the abandoned right-of-way, nor shall such grantee or assignee incur any civil or criminal liability for notifying any person who has no legal claim to ownership of property servient to the abandoned right-of-way. The notice required by this subsection shall not create any legal right, be construed as a warranty or guarantee, nor shall such notice impair or cloud any lawful claim, right, title or interest of any person.

(f) Except where a railroad company conveys its right, title and interest in and to railroad right-of-way which it owns in fee simple, **any conveyance by a railroad company of any actual or purported right, title or interest in property acquired in strips for right-of-way to any party other than the owner of the servient estate shall be null and void**, unless such conveyance is made with a manifestation of intent that the railroad company's successor shall maintain railroad operations on such right-of-way.

(g) As used in this section, "railroad company" has the meaning of such term as defined in K.S.A. 2012 Supp.66-2,123, and amendments thereto.

History: L. 1986, ch. 247, § 1; L. 1987, ch. 258, § 1; L. 1993, ch. 105, § 1; L. 2005, ch. 21, § 9; L. 2006, ch. 108, § 3; July 1.