

Approved

Ivan Sand  
Date

MINUTES OF THE House COMMITTEE ON Local Government

The meeting was called to order by Representative Ivan Sand at  
Chairperson

1:30 ~~xxx~~ p.m. on February 24, 1983 in room 521-S of the Capitol.

All members were present except:

Representative Douville (Excused)

Committee staff present:

Theresa Kiernan, Revisor of Statutes Office  
Mike Heim, Legislative Research Department  
Jeanne Mills, Secretary to the Committee

Conferees appearing before the committee:

Senator Don Montgomery  
Judy Mock, Pottawatomie-Wabaunsee Regional Library  
Marjorie Van Buren, Judicial Administration  
Fred Allen, Kansas Association of Counties  
Jim Cobler, Director of Accounts and Reports  
T. C. Anderson, Executive Director, Kansas Society of Certified  
Public Accountants  
Representative Larry Erne  
Representative Herman Dillon  
Betty McBride, Cherokee County Treasurer

Chairman Ivan Sand called the meeting to order.

SB 52 - AN ACT concerning regional libraries; relating to the allocation of costs of maintaining the libraries; amending K.S.A. 12-1234 and repealing the existing section.

Senator Don Montgomery, sponsor of SB 52, appeared before the Committee. He stated the bill changes the method of allotting costs of maintaining a regional library by Pottawatomie and Wabaunsee counties. The bill would allow costs to be allocated with one-half on the basis of population and one-half on the basis of assessed valuations.

Judy Mock, Pottawatomie-Wabaunsee Regional Library appeared in support of SB 52. She provided information for the Committee (See Attachment I).

HB 2344 - AN ACT concerning district coroners; relating to compensation and expenses thereof; amending K.S.A. 19-1028 and repealing the existing section.

Mike Heim, of the staff, gave a brief overview (See Attachment II).

Since Representative Heinemann was out of town, Marjorie Van Buren, Judicial Administration, appeared to give thrust of this legislation (See Attachment III).

Fred Allen, Kansas Association of Counties, made a general statement on the concept of the bill. He said his association takes no issue with HB 2344.

HB 2348 - AN ACT relating to municipalities; concerning annual audits; amending K.S.A. 1982 Supp. 75-1120 a and 75-1122 and repealing the existing sections.

Staff gave an overview of the bill (See Attachment IV).

Jim Cobler, Director of Accounts and Reports, appeared before the Committee. He said they do not oppose the bill but they are concerned with exempting townships for audit.

T. C. Anderson, Executive Director, Kansas Society of Certified Public Accountants, appeared in opposition. See Attachment V for a copy of his statement.

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Local Government,

room 521-S, Statehouse, at 1:30 ~~a.m.~~/p.m. on February 24, 1983

HB 2438 - AN ACT concerning publication of certain legal notices; amending K.S.A. 1982 Supp. 79-2302 and repealing the existing section.

Staff gave a brief overview (See Attachment VI).

Representative Erne appeared before the Committee to give background and intent of the legislation. He requested the introduction of HB 2438. He stated this change in statute went through the Legislature last year on a conference committee report. Only one county in Kansas complied with the change at a high cost to that county.

Representative Dillon, Wyandotte County, appeared to explain that his county complied with the change. He provided verification of the additional cost (See Attachment VII). Discussion followed.

The Chairman suggested the bill be amended to require addresses if available. Discussion followed.

Fred Allen, Kansas Association of Counties, appeared in support of HB 2438 (See Attachment VIII).

Betty McBride, Cherokee County Treasurer and Vice President of the Kansas County Treasurer's Association, appeared in support (See Attachment IX).

The Chairman announced that he has visited with two members of the Johnson County Commission and a tentative meeting has been set for Monday or Thursday of the following week. He asked they bring a member of the Blue Ribbon Committee to the meeting. He further asked that their county counselor research the problem for alternatives.

Representative Roper made the motion, seconded by Representative Turnquist, for the Committee to report HB 2210 (Drainage districts; dissolution procedure; transfer of duties, assets, liabilities.) favorable for passage as amended. Motion carried.

Representative Francisco made the motion, seconded by Representative Fry, to amend HB 2438 (Publication of legal notices; delinquent taxes.) in line 35 by reinserting the wording "and address" and following that by inserting new wording "if available." Motion carried.

Representative Francisco made the motion, seconded by Representative Nichols to report HB 2438 favorable for passage as amended. Motion carried.

Representative Rezac made the motion, seconded by Representative Moore, to report SB 52 favorable for passage. Motion carried.

Representative M. J. Johnson made the motion, seconded by Representative Dean, to approve the minutes of the February 22, 1983, meeting as printed. Motion carried.

Meeting adjourned.





Headquarters  
605 W. Bertrand  
St. Marys, Kansas  
66536  
913 437-2778

**P**OTTAWATOMIE  
**W**ABAUNSEE  
*Regional* **LIBRARY**

ATTACHMENT I

Branches  
Alma, Kansas 66401  
913 765-3647  
Eskridge, Kansas 66423  
913 449-2296  
Onaga, Kansas 66521  
913 889-4531

February 24, 1983

To the Members of the Local Government Committee:

In 1962, KSA 12-1234 was enacted to fund a two county library system; this statute based the mill levy on population and, at that time, the two counties were roughly the same size.

However, in the past 20 years, the populations have changed so that Pottawatomie County is almost twice the size of Wabaunsee County.

In order to maintain quality library service in both counties, in the face of everincreasing costs for books, processing and facilities, the library supports the adoption of Senate Bill No. 52.

*Atch. I*



WABAUNSEE COUNTY COURT HOUSE

COMMISSIONER FIRST DIST  
JOE McCLURE, Alta Vista

COMMISSIONER SECOND DISTRICT  
LEO BOHN, Eskridge

COMMISSIONER THIRD DISTRICT  
GLEN L. HEISER, Paxico

BOARD MEETINGS  
FIRST MONDAY OF EACH MONTH AND MONDAY OF EACH WEEK

OFFICE OF COUNTY CLERK

WABAUNSEE COUNTY

ALMA, KANSAS 66401

TELEPHONE 913-765-3414

RUTH M. DIEPENBROCK, Clerk

February 14, 1983

Ms. Judy Mock  
Pottawatomie-Wabaunsee Regional Library  
St. Marys, Kansas 66536

Dear Ms. Mock:

We, the Board of Wabaunsee County Commissioners, give FULL SUPPORT to Senate Bill 52, introduced by Senator Montgomery, changing the method of apportioning costs between counties operating regional libraries.

Thanking you, we remain

Sincerely yours,  
BOARD OF WABAUNSEE COUNTY COMMISSIONERS

  
\_\_\_\_\_  
Joe McClure, Chairman

  
\_\_\_\_\_  
Leo Bohn, Vice-Chairman

  
\_\_\_\_\_  
Glen L. Heiser, Member

cc: Ivan Sands

# BOARD OF COUNTY COMMISSIONERS

POTTAWATOMIE COUNTY PHONE 457-3314

Westmoreland, Kansas 66549

FIRST DISTRICT  
Warren Nelson, Olsburg

SECOND DISTRICT  
LeRoy Miller, Wamego

THIRD DISTRICT  
Robert W. Rezac, Emmett

February 18, 1983

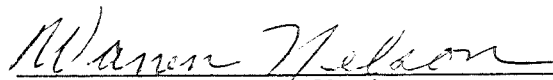
Ms. Judy Muck  
Pottawatomie-Wabaunsee Regional Library  
St. Marys, Kansas 66536

Dear Ms. Muck:

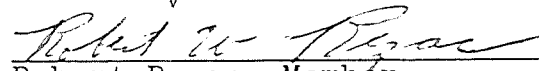
We, the Board of Pottawatomie County Commissioners, give FULL SUPPORT to Senate Bill 52, introduced by Senator Montgomery changing the method of apportioning costs between counties operating the Pottawatomie-Wabaunsee Regional Library.

Thanking you, we remain

Sincerely yours,  
Board of Pottawatomie County Commissioners

  
\_\_\_\_\_  
Warren Nelson, Chairman

  
\_\_\_\_\_  
LeRoy Miller, Member

  
\_\_\_\_\_  
Robert Rezac, Member

MEMORANDUM

ATTACHMENT II

February 23, 1983

TO: House Local Government Committee Chairman  
FROM: Mike Heim, Kansas Legislative Research Department  
RE: H.B. 2344

H.B. 2344 amends K.S.A. 19-1028 dealing with expenses and compensation for district coroners. The bill specifies in lines 76 through 80 that the coroner's office expenses shall not be charged to the district court's annual operating budget. The district court's operating budget is funded by the county. County coroners are not included as part of the judicial personnel classification system and therefore it is the county's responsibility to fund these personnel. It is county moneys that will be used to fund coroner expenses irregardless of whether the district court operating budget is charged with this expense or some other county fund.

MH/sdp

*Atch. II*

TESTIMONY ON  
HOUSE BILL 2344

ATTACHMENT III

Marjorie Van Buren  
Office of Judicial Administration  
Unified Court System

The effect of H.B. 2344 is to amplify K.S.A. 20-162(b), which states that coroners are not part of the court personnel system.

Some county commissioners continue to charge coroner compensation and expenses to the district court operating budget. This bill addresses this concern of clerks and administrators by specifying that coroners' fees, expenses, and compensation are not to be charged to the district court operating budget.

*Atch. III*



ATTACHMENT IV

MEMORANDUM

February 23, 1983

TO: House Local Government Committee Chairman  
FROM: Mike Heim, Kansas Legislative Research Department  
RE: H.B. 2348

H.B. 2348 exempts townships which have their records reviewed by the county commission from the requirement of maintaining fixed asset records and from annual audit requirements. The bill is similar to S.B. 93.

MH/sdp

*Atch. IV*

ATTACHMENT V

TESTIMONY PRESENTED TO THE KANSAS HOUSE LOCAL GOVERNMENT COMMITTEE

BY

T. C. ANDERSON, EXECUTIVE DIRECTOR,  
KANSAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

2/24/83

I appear before you today to express more of a concern regarding the possible impact of HB 2348 than to strongly oppose it.

Based upon information provided by the Municipal Accounting Section, only eight townships would be affected by HB 2348.

The gross receipts of these townships range from \$129,719 to \$617,460, while two have general obligation bonds outstanding ranging from \$79,000 to \$588,308.

As you have heard, the township trustee, clerk and treasurer sit as an auditing board and audit all claims against the township. Then the trustee files an annual report with the Board of County Commissioners as required by KSA 80-304. This statute, adopted in 1885 and last amended in 1923, requires the County Commissioners to examine the report and accounts and to correct any errors found.

While the term "audit" appears in the statute, such reference should not be confused with an audit as performed by a CPA today, nor should this safeguard of 1923 be regarded as totally adequate to insure stewardship of public assets.

Kansas law does permit cities and counties to home rule out from under the audit requirement found in KSA 75-1122; however, only 15 have seen fit to do so. The 411 cities and counties which comply must regard their audit and their association with their accountant as more than just a requirement, so

*Atch. V*

must the many municipalities which receive audits even though their gross receipts are less than \$275,000.

However, if this session of the Kansas Legislature wishes to exempt townships and in future years possibly other miscellaneous districts from the audit requirement, then I would ask you to consider the annual waiver provisions for townships contained in SB 93.

Such a provision would require the township board to review the audit question on an annual basis rather than giving them the exemption forever.

\* \* \* \* \*

MEMORANDUM

ATTACHMENT VI

February 23, 1983

TO: House Local Government Chairman  
FROM: Mike Heim, Kansas Legislative Research Department  
RE: H.B. 2438

H.B. 2438 amends 1982 Supp. 79-2302 regarding lists of real estate subject to sale for delinquent taxes and legal charges which must be published. The bill strikes the requirement that the list contain the address of the property and the amount of unpaid taxes for state, county, township, school, city, or other purposes listed individually for each taxing unit.

MH/sdp

*Atch. VI*

<u>TAX YEAR</u>	<u>PUBLISHED</u>	<u>NUMBER PARCELS</u>	<u>DELQ. AMT.</u>	<u>ADV. FEE CHARGE</u>
1980	Aug. 12, 1981 Aug. 19, 1981 Aug. 26, 1981	10,085	2,452,062.13	.75
1981	Aug. 18, 1982 Aug. 25, 1982 Sept. 1, 1982	10,223	2,599,424.29	6.00

NOTE:

The charge per parcel for 1981 was \$9.40 compared to \$1.53 per a parcel in 1980.  
Publishing fees charge to county for Delinquent Real Estate in 1981 was \$15,417.45  
for 1982 \$96,120.00.

# PROOF OF PUBLICATION

STATE OF KANSAS, WYANDOTTE COUNTY, ss

ROBERTA M. PETERSON

PUBLISHER

of lawful age being duly sworn, says that I am the publisher of the Wyandotte Echo, a weekly newspaper printed and published in the City of Kansas City, Wyandotte County, state of Kansas, which newspaper has a general circulation and has been admitted to the mails as second class matter in said county, and has been published therein during a period of more than five years prior to the first publication of the legal notice hereto annexed; that affiant, of his own knowledge, knows that the printed notice was published each and every issue of the Wyandotte Echo for 3 consecutive weeks as follows:

**COPY OF NOTICE**

First publication was made on the	<u>12</u>	day of	<u>Aug.</u>	19	<u>81</u>
Second	"	"	"	"	<u>19</u>
Third	"	"	"	"	<u>26</u>
Fourth	"	"	"	"	
Fifth	"	"	"	"	
Sixth	"	"	"	"	
Seventh	"	"	"	"	
Eighth	"	"	"	"	
Ninth	"	"	"	"	
Tenth	"	"	"	"	
Eleventh	"	"	"	"	
Twelfth	"	"	"	"	

Printer's Fees \$ \$15,417.45  
*Roberta M. Peterson*

SUBSCRIBED AND SWORN TO before me this 26th day of Aug. A. D. 1981

*Anne Jenkins*  
 Notary Public

My commission expires 



# PROOF OF PUBLICATION

STATE OF KANSAS, WYANDOTTE COUNTY, ss:

ROBERTA M. PETERSON

is PUBLISHER of the Wyandotte Echo, a weekly newspaper printed and published at the City of Kansas City, Wyandotte County, state of Kansas, which newspaper has a general circulation and has been admitted to the mails as second class matter in said county, and has been published therein during a period or more than five years prior to the first publication of the legal notice hereto annexed; that affiant, of his own knowledge, knows that the printed notice was published each and every issue of the Wyandotte Echo for 3 consecutive weeks as follows:

## COPY OF NOTICE

First publication was made on the 18 day of Aug., 19 82  
Second " " " " " 25 day of Aug., 19 82  
Third " " " " " 1 day of Sept., 19 82  
Fourth " " " " " day of , 19  
Fifth " " " " " day of , 19  
Sixth " " " " " day of , 19  
Seventh " " " " " day of , 19  
Eighth " " " " " day of , 19  
Ninth " " " " " day of , 19  
Tenth " " " " " day of , 19  
Eleventh " " " " " day of , 19  
Twelfth " " " " " day of , 19

Printer's Fees \$

96, 120. 00

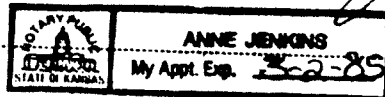
Roberta M. Peterson

SUBSCRIBED AND SWORN TO before me this 1 day of

Sept. A. D. 19 82

Anne Jenkins  
Notary Public.

My commission expires



# Kansas Association of Counties

*Serving Kansas Counties*

Suite D, 112 West Seventh Street, Topeka, Kansas 66603

Phone 913 233-2271

February 24, 1983

To: The House Local Government Committee  
From: The Kansas Association of Counties  
Re: HB 2438 Delinquent Tax Publication

We request your favorable action on the above bill. The extent of detail required in the law as it now exists is of no particular benefit to the taxpayer and the publication expense is unnecessarily excessive.

Thank you.

Betty McBride, Treasurer

CHEROKEE COUNTY, KANSAS



ATTACHMENT IX

COLUMBUS, KANSAS 66725

MR CHAIRMAN, MEMBERS OF THE COMMITTEE:


MY NAME IS BETTY MCBRIDE. I AM CHEROKEE COUNTY TREASURER AND VICE PRESIDENT OF THE KANSAS COUNTY TREASURERS ASSOCIATION. I WANT TO EXPRESS MY APPRECIATION TO THIS COMMITTEE FOR ALLOWING ME THE TIME TO APPEAR BEFORE YOU IN SUPPORT OF HB#2438.

HB#2438 AMENDS 79-2303 DELETING THE REQUIREMENT THAT COUNTY TREASURERS PUBLISH THE ADDRESS AND THE AMOUNT OF UNPAID TAX LISTED INDIVIDUALLY FOR EACH TAX LEVYING UNIT WHEN PUBLISHING THE DELINQUENT REAL ESTATE LISTED EACH YEAR.

IT HAS BEEN AN IMPOSSIBLE TASK FOR COUNTY TREASURERS TO COMPLY WITH THIS STATUE AS THE ADDRESS OF EACH TRACT OF LAND IS NOT AVAILABLE TO THE COUNTY TREASURERS, ONLY THE ADDRESS OF THE INDIVIDUAL RECEIVING THE TAX STATEMENT, OR THE OWNER OF THE PROPERTY IS LISTED ON COUNTY RECORDS. MANY TIMES PROPERTY IS OWNED BY OUT OF STATE CORPORATIONS OR INDIVIDUALS LIVING AT OTHER LOCATIONS. IN 1982 ONLY ONE COUNTY OF THE 105 COUNTIES WAS ABLE TO COMPLY WITH THIS STATUE. LISTING THE UNPAID TAX FOR EACH TAX LEVYING UNIT IS VERY EXPENSIVE IN PUBLICATION AS WELL AS ADMINISTRATIVE COSTS TO THE COUNTIES WHILE SERVING NO ACTUAL PURPOSE TO THE TAXPAYER. IN WYANDOTTE COUNTY THE ADDITIONAL COST OF THIS PUBLICATION IN 1982 WAS \$97,000.00.

THE PASSAGE OF HB#2438 WOULD BE OF GREAT BENEFIT TO COUNTIES AND ENABLE COUNTY TREASURERS TO COMPLY WITH THIS STATUE. WE ASK YOUR FULL CONSIDERATION FOR PASSAGE OF HB#2438.

IF I CAN ANSWER ANY QUESTIONS REGARDING THIS MATTER I WILL BE HAPPY TO DO SO AT THIS TIME

Respectfully,  
  
Betty McBride  
Vice President KCTA

*Atch. IX*