

Approved On: _____

Minutes of the House Committee on Assessment and Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on February 20, 1985 in room 519 South at the Capitol of the State of Kansas.

The following members were absent (excused):

Representatives Aylward

Committee staff present:

Tom Severn, Legislative Research
Melinda Hanson, Legislative Research
Don Hayward, Reviser of Statutes
Millie Foose, Committee Secretary

Representative Kent Ott spoke as a proponent of HB-2423 and explained the current procedure of assessing and distributing the valuation of public utilities and the changes that would occur in the distribution of valuation if HB-2423 is passed. (Attachment 1)

Dr. Tim Rundus, Superintendent Haysville USD 261, testified as a proponent of HB--2343, and submitted a schedule showing fund expenditures and tax rate comparison of Haysville USD 261. (Attachment 2)

Representative Freeman introduced Mr. Jack Scott, county clerk of Coffey County, who spoke as an opponent of HB-2423 and explained some of the problems that passage of this bill would cause for Coffey County as they relate to requirements imposed on the county by the federal government. Atch. 3

Mr. Larry Clark, superintendent Burlington USD #244, protested HB-2343 and explained some of the problems of the Burlington Unified School District #244. (Attachment 4)

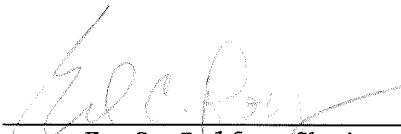
Mr. George Brown, superintendent of schools Kaw Valley USD #321, spoke as an opponent of HB-2423, and explained the problems that district would have if the Jeffrey Energy Center was removed from the tax rolls. (Attachment 5)

Mr. Robert Rezac, chairman Board of County Commissions of Pottawatomie County, testified as an opponent of HB-2423 and explained some of the changes that have occurred in Pottawatomie County since the Jeffrey Energy Center has located there. (Attachment 6)

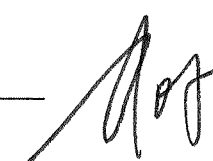
Mr. Wayne Stallard, representing Community Hospital District #1 which owns and operates a hospital in Onaga serving three counties, spoke as an opponent of HB2423, explaining that he believes property valuation is where it is located. Attachment 7)

The minutes of February 19, 1985, were distributed. There being no corrections, they were approved as written.

There being no further business, the meeting was adjourned.



E. C. Rolfs, Chairman



KENT A. OTT
 REPRESENTATIVE, EIGHTY-FIRST DISTRICT
 MULVANE, KANSAS 67110



TOPEKA

HOUSE OF
 REPRESENTATIVES

COMMITTEE ASSIGNMENTS
 VICE CHAIRMAN: ENERGY AND NATURAL RESOURCES
 MEMBER: ASSESSMENT AND TAXATION
 TRANSPORTATION

Mr. Chairman and committee members. Thank you for the opportunity to appear before you today and once again take you through the discussion of distribution of valuation of public utilities. First of all I want to make it clear that this is not a rerun of Representative Smith's bill of last years session. This has been the misconception that some of todays opponents might have.

To explain what HB 2423 does we need to review the current procedure of assessing and distributing the evaluation of public utilities. State assessed properties (public utilities) are appraised based upon their unit value. The Director of Property Valuation determines the fair market value of the entire company as a unit including property outside of Kansas, if any. The next step is to allocate the proportion of the unit value of the entire company into Kansas if part of the company is out of state.

The final step is to distribute the Kansas share (the allocated unit value) to the taxing subdivision, such as counties, school districts and townships. HB 2343 will only affect the third step in this process. It will not change the unit value of the utilities nor will it change the proportion of any company that is allocated to Kansas.

The final step under present practice is to distribute the Kansas allocated unit value based on the original cost of land improvements and equipment affixed thereto, vehicles, power operated equipment, materials and supplies, and on the average original costs of transmission lines. This method of distribution has developed by administrative practice and except for the transmission lines is not specified by statute. *Under* this bill the

distribution would be based on the reproduction cost of land, improvements and equipments affixed thereto, vehicles, power operated equipment, materials and supplies and average reproduction cost of transmission lines. This property continues to be taxed based on its sites.

The reason for this change is to more equitably distribute^{tion} the valuation of these large public utilities. Reproduction cost reflects the impact of inflation on the different utility properties and provides a more realistic present value than original cost.

I would be happy to answer any questions.

HAYSVILLE USD 261

FUND EXPENDITURE AND TAX RATE COMPARISON

FUND	1983-1984 TAX RATE ACTUAL	1983-1984 EXPENDITURE ACTUAL	1984-1985 TAX RATE ESTIMATED	1984-1985 BUDGET PROPOSED
			<u>ACTUAL</u>	
General Operating	55.174	6,504,695.	62.357 64.234	7,185,282.
Capital Outlay	3.906	412,299.	3.333 4.000	380,036.
Special Assessment	.090	4,086.	.080 .083	3,888.
Transportation		241,314.		270,000.
Adult Education	-0-	-0-		6,000.
Driver Education		31,990.		39,000.
Food Service		563,566.		631,000.
Special Education		926,196.		1,094,000.
Vocational Education		200,840.		235,000.
Textbook Rental		75,203.		
Bond and Interest		258,620.		320,588.
	7.391		7.543 7.543	
TOTAL TAX RATE	66.561	9,218,809.	73.643 75.860	10,164,794.
Amount of Tax Levied		2,385,640.		2,768,890.
Assessed Valuation	35,841,400	Estimated 36,500,000.		
		* ACTUAL 37,598,910		
Tax Requirement: Based on \$60,000 Home Value, Assessed at 8% (Representative of Sedgwick County)				
	Assessed Value	\$4,800.		
	Tax Rate	X 75.860	73.643	
TAX 1982 - \$267.81	1983 - \$319.49	1984 - \$ 364.13	353.48	

7/20/84 12/12/84
DF:st

Honorable Committee Members of the Kansas House of Representatives, on assessment and taxation:

The Coffey County Commission on behalf of its taxpayers wishes to protest the passage of H.B. 2343. In order to acquaint the committee on assessment and taxation with the problems this bill would create for Coffey County, we respectfully submit the following information on Coffey County.

Before Wolf Creek became a tax asset to Coffey County our total assessed valuation was approximately \$27,366,000 in 1974. Of this figure \$5,750,000 was in state assessed public utilities. It was also considered a poor county with limited financial ability. Since then the 1984 total county assessed valuation is approximately \$362,677,558 of which the state assessed valuation is approximately \$37,623,783. The electric power companies have a total assessed valuation of \$331,639,513. If removed it would leave Coffey County a total assessed value (including state assessed) of \$31,038,045. Presently our county levy is 21.302 mills. By using the new valuation against the budget demand we will necessarily raise the county levy to 248.91 mills. This type of increase is totally unreasonable in any governmental unit.

Another important item of consideration is the fact that the location of Wolf Creek Power Station created a tremendous impact on Coffey County. The following list is by no means complete nor in any order of importance:

1. The requirements by the Nuclear Regulatory Commission and FEMA (Federal Emergency Management Association) upon Coffey County is an economic and physical manpower impact of great significance.

NRC and FEMA demand that Coffey County be able to actually perform an evacuation of all their residents within the 10 mile E.P.Z. zone (10 miles in radius of the plant site). In order to do this Coffey County must have an Emergency Operations Center. This center is to be at a below ground level and self contained for a 14 day lock in. Also radiation controls, radio contact, food and lodging for 40 people. This E.O.C. has caused Coffey County to create bonded indebtedness to build such a facility which is almost complete. Practically all the people involved in such an evacuation are volunteers, mainly county employees and elected officials.

Since Coffey County was first compelled to write-up their evacuation plans in 1978, we have necessarily expended large sums of budgeted money which would have been impossible without the Wolf Creek valuation. The Emergency Preparedness

Department has been heavily involved and will be in charge of the evacuation plans. To purchase enough radios and communication equipment Coffey County will spend approximately \$400,000 just to be able to communicate to the agencies involved in an evacuation. This does not include the telephone system, maintenance on new and existing equipment which will have to be budgeted in 1986 and each year thereafter.

3. Prior to Wolf Creek, Coffey County did not have a county road system. In order to do the evacuation it was necessary that the county endeavor to go into a county unit road system. Since 1979 our road and bridge budget has increased to \$3,840,000 for 1985. We will have to increase this in 1986 to meet our local needs and still keep up with NRC and FEMA. We will have to rebuild the plant access road which we now own at an estimate cost of 1½ million dollars. In 1978 the road and bridge department had only 200 miles of roads whereas now we have 1200 miles of road and some 40 old bridges which must be replaced to handle the requirements of an evacuation.

4. The increased problems, services and work load to the various Coffey County departments in the courthouse have increased a minimum of 2 times and in several instances 3 to 4 times. While the plant was under construction we had property changes in the appraisers office, new listing for tax statements, and numerous other changes. All this was on top of our normal county business. The Sheriff's Department has had to increase his staff to take care of additional traffic, thefts, domestic cases, hot checks and many other problems which occur with transient labor movements.

The County Health Department and the County Hospital has increased its staff to take care of the additional work load due to the fact that we are under the Hill-Burton Act. We must give service, then collect, if possible. Their services must include those Wolf Creek families who live in Coffey County. At the same time our County Hospital was forced to pick up a large non-payment of services due primarily to employees at the power plant leaving town without paying.

5. Local impact was probably greatest on the salaried people of the county. Many local (county) people were on low salaries due to being a poor county. When the high salaries were placed into the local scene, everyone who could get a job at the plant went to work there, many times we were busy trying to train a new employee. The county government turnover in 1977-78 was 40% annually.

Local housing became a severe problem as high rent created real problems

for local people who had lower incomes.

A number of other factors which should be considered that are not covered in this bill are: The depreciation of the plant will not reduce the requirement, of NRC and FEMA in the event of an incident or evacuation. Therefore, Coffey County will still be responsible 10 or 20 years down the road to have the physical responsibility and financial capabilities to handle an incident at the plant. The liability insurance risk to the county has increased to an unlimited amount. The protestors, demonstrators and all others who may would claim damage or intended damage due to nuclear power will involve Coffey County in some phase of liability.

We believe that there would be an erosion of our ad valorem tax base if H.B. 2343 were to become law. We further believe that the timeliness of this bill is ill advised since both House and Senates are studying State wide reappraisal, equalization and classification.

We question the idea of singling out the electric utility companies to be removed from K.S.A. 79 5a06a. While most of the electric producing utilities in Kansas are regulated for the most part by Kansas. The Wolf creek Nuclear Power Plant has a tremendous amount of Federal Regulation under the Nuclear Regulatory Commission and the Federal Emergency Management Agency. These Federal Laws need to be studied thoroughly by the House and Senate before being implemented into a revised State taxation plan.

In summary we wish to point out that a nuclear power station for electrical generation is a highly technical and complex situation which cannot be measured by the usual tax laws. The Federal regulations and requirements which must be met by Coffey County are such that this power station may be worthy of separate or exceptional legal structures to govern the situation. No other non-nuclear public utility has these kinds of regulations.

In closing we would appreciate the opportunity to answer any questions the committee may wish to ask and we would be most willing to appear, at the committee's request, again with additional information.

The Burlington Unified School District #244 on behalf of its taxpayers wishes to protest House Bill 2343. We appeal to the members of this committee to consider the fairness of a bill that isolates one industry in an attempt to distribute assessed valuation for school finance purposes. We, further believe, that the Burlington power plant has caused many "new found friendships" from individuals seeking a free ride without coping with the hardships thrust upon our school district. We request that this committee evaluate House Bill 2343 not only from the view point of what is in the best interest of the State of Kansas but from a minority view point with an empathic attitude toward a school district that had a power plant constructed within its boundaries. The same act of fate has placed gas and oil fields, salt mines, airplane manufacturers, railroad property and telephone national home offices within other school district boundaries without prompting legislation to distribute assessed valuation.

To acquaint the committee with background information and other problems House Bill 2343 would create for Burlington U.S.D. #244 we submit the following:

1. Prior to the Wolf Creek development U.S.D. #244 was considered a poor district. Our assessed valuation was low. The school facilities were outdated, over crowded and generally in poor condition. Employee compensation was below the average for both certified and classified staff.

The influence of the Wolf Creek development has caused a

turnover of employees within our community and district. The staff that remained developed a salary expectation comparable to the change in the community cost of living. The Burlington cost of living increased primarily due to rent/real estate increases and the increases in fair market values placed on consumable items. Further, the Wolf Creek development influence has caused school enrollments to increase which required building construction, to provide a quality education to not only native Burlington families but to the influx of Wolf Creek related families. The end result of the Wolf Creek development is Burlington is not the same community today as it was prior to Wolf Creek.

2. The requirements by the Nuclear Regulatory Commission has caused U.S.D. #244 added expenses and the development of procedures that districts through-out Kansas do not have to cope with. An emergency evacuation plan has taken employee hours to develop; as well as added equipment. To insure an orderly implementation of the evacuation plan instructional time will also be lost.
3. The most difficult influence of the Wolf Creek development is the continued pressure to provide an educational program that equals the school system left behind by students of families reassigned to Wolf Creek. The closer we get to Wolf Creek going on line we find the permanent employees technical skills increased. The highly technical parent places a demand on U.S.D. #244 to meet curriculum, equipment and facilities expectations above the normal rural community.

In conclusion we want to point out that the nuclear power plant is a unique operation that demands many technical requirements not normally encountered by most school districts. Our situation makes it difficult to fulfill our needs through the usual funding process. We have borne the pains of change and request your equal consideration while determining what is in the best interest of the State of Kansas

Larry Clark, Superintendent
Burlington U.S.D. #244
Burlington, Kansas

KANSAS POWER & LIGHT INDEXED ORIGINAL COST FOR SELECTED TOWNSHIPS

2-12-85
C.A.B.

COUNTY / TOWNSHIP	TYPE OF PROPERTY	AVG. (1) AGE	ORIGINAL COST	INDEX (2)	REPRODUCTION COST	Distribution of Assessed Value	
						AS IN 1984	OVER RCN BASE
CLAY / CHAPMAN	DISTRIBUTION	1950	\$158,808	5.59	\$887,737	\$27,946	\$79,830
DICKINSON / GRANT	DISTRIBUTION	1950	\$564,480	5.59	\$3,155,443		
	SUB-STATION	1965	\$1,084,657	3.70	\$4,013,231		
	GENERATION	1945	\$9,180,501	9.68	\$88,867,250		
	COMMUNICATION	1974	\$125,841	2.18	\$274,333		
	TRANSMISSION	1945	\$438,860	8.96	\$3,932,186		
	VEHICLES	1978	\$12,951	1.46	\$18,908		
	M & S	1983	\$970,468	1.00	\$970,468		
	CWIP	1983	\$460,010	1.00	\$460,010		
	TOWNSHIP SUBTOTAL		\$12,837,768		\$101,691,829	\$2,259,111	\$9,144,638
JACKSON / DOUGLAS	DISTRIBUTION	1958	\$276,073	4.02	\$1,109,813		
	SUB-STATION	1979	\$4,956,867	1.36	\$6,741,339		
	COMMUNICATION	1974	\$58,404	2.18	\$127,321		
	TRANSMISSION	1978	\$2,315,156	1.45	\$3,356,976		
	CWIP	1983	\$37,033	1.00	\$37,033		
	TOWNSHIP SUBTOTAL		\$7,643,533		\$11,372,483	\$1,345,062	\$1,022,670
POTTAWATOMIE / ENNETT	DISTRIBUTION	1963	\$201,670	3.88	\$782,480		
	SUB-STATION	1979	\$8,220,720	1.36	\$11,180,179		
	GENERATION	1980	\$648,143,245	1.24	\$803,697,624		
	COMMUNICATION	1978	\$113,921	1.46	\$166,325		
	TRANSMISSION	1978	\$730,381	1.45	\$1,059,052		
	VEHICLES	1977	\$576,177	1.57	\$904,598		
	M & S	1983	\$22,424,659	1.00	\$22,424,659		
	CWIP	1983	\$7,564,589	1.00	\$7,564,589		
	TOWNSHIP SUBTOTAL		\$687,975,362		\$847,779,506	\$121,065,652	\$76,236,572

(1) Age estimated with the assistance of the company.
(2) Based on the Handy-Whitman Index.

Assessed Value = \$245,975,400
Total Company RCN = \$2,735,351,767
RCN Proporation Factor = 0.089925

ATTACHMENT 5

2/20/85

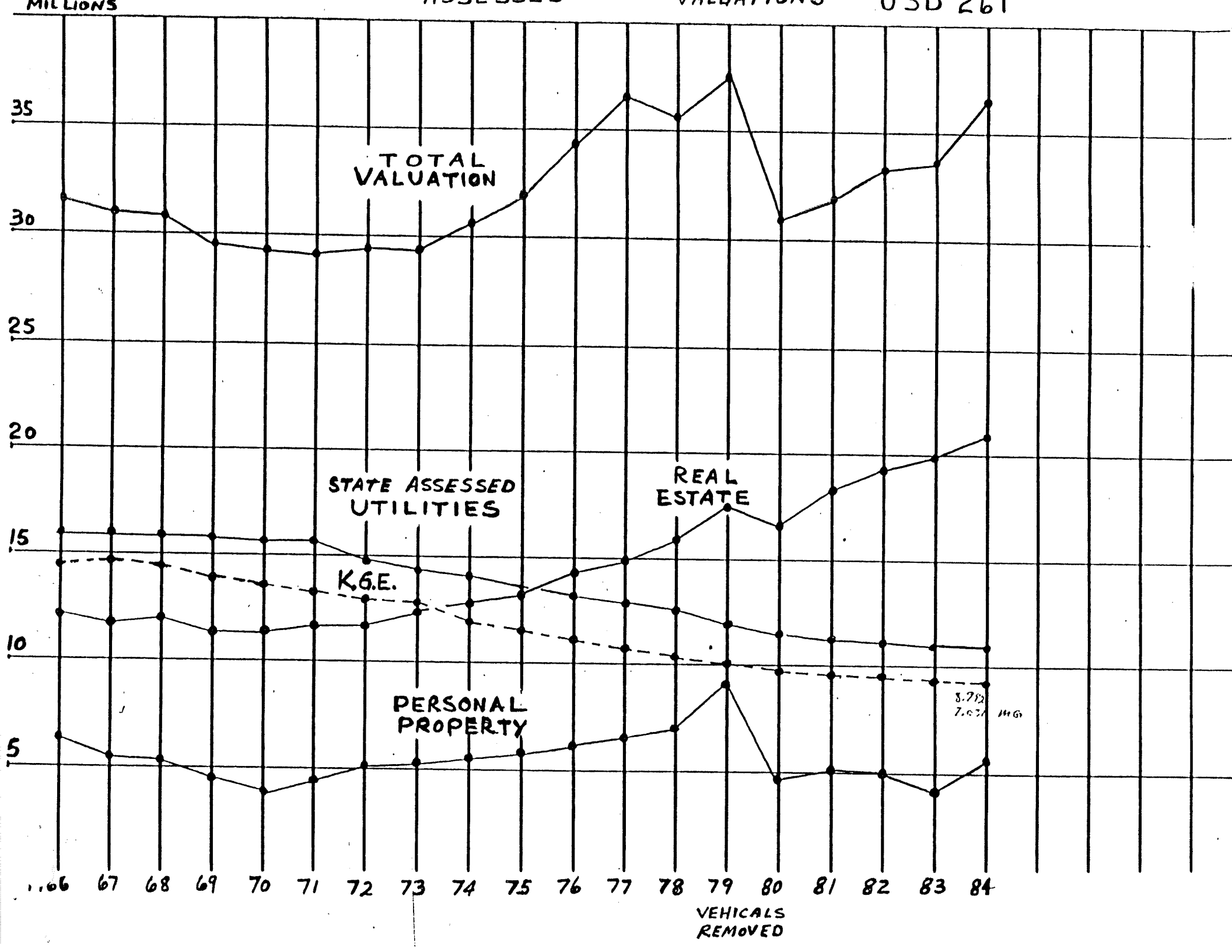


TABLE FIVE

UNIFIED SCHOOL DISTRICTS	Bond Code*	General	Special Capital Outlay	Recreation	Special Assessments	Transportation	Historical Society	Bond & Interest (Old)	Bond & Interest (Old)	Bond & Interest (New)	TOTAL
Remington Jt. #206.....	A	40.280	4.690	- - -	- - -	- - -	- - -	- - -	- - -	- - -	44.970
Wichita #259.....	B	58.546	3.993	- - -	- - -	- - -	- - -	2.301	- - -	- - -	64.840
Derby #260.....	C	39.360	4.000	2.000	.516	- - -	- - -	- - -	- - -	- - -	45.877
Haysville #261.....	D	62.357	3.883	- - -	.080	- - -	- - -	7.323	- - -	- - -	73.643
Valley Center Jt. #262.....	E	55.798	- - -	.978	- - -	- - -	- - -	1.663*	1.703**	7.281	67.423
Mulvane Jt. #263.....	F	47.978	- - -	.996	- - -	- - -	.996	7.880	- - -	- - -	57.850
Clearwater Jt. #264.....	G	44.620	1.983	.992	- - -	- - -	- - -	2.925	- - -	- - -	50.520
Goddard #265.....	H	58.810	- - -	- - -	- - -	- - -	- - -	8.437	- - -	- - -	67.247
Maize #266.....	J	49.753	4.000	- - -	1.011	- - -	- - -	15.753	- - -	- - -	70.517
Renwick Jt. #267.....	K	45.306	3.876	- - -	- - -	.719	- - -	2.061	- - -	3.308	55.270
Cheney Jt. #268.....	L	50.935	3.973	.624	- - -	- - -	- - -	3.809	- - -	- - -	59.341
Haven Jt. #312.....	M	38.119	3.977	- - -	- - -	- - -	- - -	- - -	- - -	- - -	42.096
Kingman Jt. #331.....	N	37.510	- - -	1.250	- - -	- - -	- - -	2.200	- - -	3.140	44.100
Conway Springs Jt. #356.....	P	63.540	3.970	1.980	- - -	- - -	- - -	2.080	- - -	- - -	71.570
Burton Jt. #369.....	Q	34.650	4.000	- - -	- - -	- - -	- - -	9.760	- - -	- - -	48.410
Circle Jt. #375.....	R	29.110	3.950	- - -	- - -	- - -	- - -	1.480	- - -	- - -	34.540
Andover Jt. #385.....	S	68.510	4.000	- - -	.240	- - -	- - -	10.610	- - -	- - -	83.360
Rose Hill Jt. #394.....	V	59.510	3.880	.490	- - -	- - -	- - -	6.500	- - -	- - -	70.380
Sedgwick Jt. #439.....	W	59.120	- - -	1.000	- - -	- - -	- - -	16.570	- - -	- - -	76.690
Halstead Jt. #440.....	Y	60.760	4.170	- - -	- - -	- - -	- - -	6.000	- - -	- - -	70.930

*Levy applicable to U.S.D. 262 bonds issued before 1967.

**Levy applicable to U.S.D. 262 bonds issued after 1967.

TESTIMONY OF ROBERT REZAC, CHAIRMAN, BOARD OF COUNTY COMMISSIONERS OF POTTAWATOMIE COUNTY, KANSAS, BEFORE THE ASSESSMENT & TAXATION COMMITTEE OF THE KANSAS HOUSE OF REPRESENTATIVES.

Mr. Chairman, Members of the Committee, we as residents and elected officials of Pottawatomie County, appreciate the opportunity to testify before this Committee on House Bill No. 2343. I am Robert Rezac, Chairman of the Board of County Commissioners of Pottawatomie County, Kansas.

As was the case with House Bill No. 2898, introduced last year, we contend that this Bill is discriminatory in that the proposed amendment to the existing law again addresses only the electric generating facilities of the public utilities of Kansas. We believe that if this radical departure from the historical method of assessment of utilities has merit, then all public utilities must be included and the same method of assessment utilized as to all of those utilities. One then wonders where, once started, such expansion will stop. Will it then be expanded to change methods of assessment as to industry also?

Again, as was the case of last years attempted Bill, this Bill not only singles out electric power companies, but it also attempts to dissect those companies and take the choicest portions, i.e., the generating facilities, while leaving the general offices and other facilities to be assessed in the historical manner.

We in Pottawatomie County, of course, are most concerned with Jeffery Energy Center, as it is located in our county. Kansas Power & Light Company serves 66 counties in Kansas, and has a number of generating facilities within that 66 county service area. As we submitted to you in testimony last year, if you take 3/4 of a pie and divide it 66 ways, how great will the benefit be to any individual taxing unit. We submit that it will be minimal.

Consider further, that any increase in taxation to Kansas Power & Light Company, or any other electrical utility, for that matter, can only be passed through, directly to the consumer. I doubt that any rational person believes that a change in the method of assessment will result in lesser taxes rather than more taxes.

Prior experience in many other areas have evidenced to us that that simply does not happen. We submit that good legislation should allow electric utilities to operate in the most efficient manner so that they may furnish electricity to the purchasing consumer for the least cost possible. It is our belief that all elected officials have a solemn duty to create an environment that allows all businesses to operate in the most efficient manner, thereby keeping the costs to all of our constituents as low as possible. Due to the radical departure from existing assessment methods, proposed by this Bill, is anyone here prepared to say with absolute certainty that those costs will not increase as a result of this proposed legislation?

Pottawatomie County, as well as any other county having an electric generating facility, has incurred larger operating costs as a result of such facility being located within their county or taxing district. Those costs are permanent and will remain. They include such things as increased road construction and maintenance in the facility area, 24 hour maintenance of those roads, increased law enforcement costs both in additional sheriff's officers and vehicles to patrol the area, to increased staff in the county attorney's office. Since the advent of Jeffery Energy Center in Pottawatomie County, the county's population has increased from 11,200 in 1972, to approximately 16,000 today. The Construction phase of Jeffery Energy Center is over, with the exception of an earthen dam for water impoundment, and the valuation will decrease. The hard, cold fact remains, however, that the county's costs will stay the same or will increase.

We have seen the difficulties through the years with arriving at a fair and equitable (and equal) ad valorem valuation for utility property, based upon a method historically used in Kansas. This has recently been evidenced by the 4-R litigation in the Federal courts wherein the railroads challenged the method of assessment. Now, this Bill proposes to introduce a new concept--- "an assessed value based upon reproduction costs." This seems to

us to be a fictitious concept, or, to say the least, a concept which is even more difficult to ascertain than the existing, historical method of assessment.

We again submit to you that this Bill is simply another attempt to share the wealth, so to speak, without regard to the adverse effect on the environment in which Kansas electric companies will have to operate--without regard to increased costs of administration--and most importantly, without regard to undoubtedly increased taxes and utility costs to the consuming public of Kansas.

Honorable Members of House Committee on Assessment and Taxation:

Community Hospital District No. 1 of Pottawatomie, Jackson and Nemaha Counties is a hospital district located in each of these three counties which owns and operates a modern hospital valued at over three million dollars at Onaga, Kansas. I wish to speak for the hospital district. The hospital serves much of Jackson and Nemaha Counties, part of Marshall County and over one-third of Pottawatomie County. The hospital has been updated, provides surgical care and various medical specialities on a regular basis to the four counties. Jeffrey Energy Center is located within the district and this added valuation has enabled the district to serve better the medical needs of the four counties of Pottawatomie, Jackson, Nemaha and Marshall. Reducing the district's valuation resulting in curtailment of these services will not stop the need for them. It will only cause each of the counties to try to duplicate services now enjoyed and will ultimately cost the users and taxpayers more money.

Appearing before this committee a year ago, I warned of threatening new concepts to property valuation taxation. House Bill 2343 is in this category.

What are reproduction costs to land? What is reproduction cost of conjunctive properties?

If this bill were to become law, our courts would take at least two years to determine what it means. In effect this bill invites litigation and legislation to be passed to the judicial system.

Public improvements are organized, planned and constructed based upon need and property valuation within the respective communities of Kansas; it is a fundamental principle in each of the communities you serve. Violate this principle and none of the communities of Kansas are safe from exploitation. Violating this principle takes away the competitive edge of acquiring or building improvements in Kansas communities. For example, Shawnee, Douglas and Sedgwick Counties may each spend unlimited hours and \$1,000,000 upwards to attract the new GM plant to Kansas. Assuming one of those counties to be successful in locating the plant within its county, will the legislature take this property valuation for all of the state? If so, why should local leaders even be concerned about improving their respective communities?

Property valuation is where it is located and when you take the value away from its site you change the basic concept of this type of taxation. Community Hospital needs its tax base just as your local government needs its respective tax bases.

DO NOT ADOPT THIS NEW CONCEPT OF PROPERTY VALUATION. It will destroy your respective local governments.

COMMUNITY HOSPITAL DISTRICT NO. 1

By:



Wayne M. Stallard
307 Leonard
Onaga, KS 66521
Phone (913) 889-4231