

Approved Ivan Sand 3/27/85  
Date

MINUTES OF THE HOUSE COMMITTEE ON \_\_\_\_\_ LOCAL GOVERNMENT \_\_\_\_\_

The meeting was called to order by \_\_\_\_\_ REPRESENTATIVE IVAN SAND \_\_\_\_\_ at  
Chairperson

1:30 ~~am~~/p.m. on \_\_\_\_\_ MARCH 26 \_\_\_\_\_, 1985 in room 521-S of the Capitol.

All members were present except: Representative L. V. Roper, excused  
Representative Martha Jenkins, excused

Committee staff present: Mike Heim, Legislative Research Department  
Mary Hack, Revisor of Statutes Office  
Gloria Leonhard, Secretary to the Committee

Conferees appearing before the committee:

Rep. Bill Bryant -- SB 218  
Mr. Alan Alderson -- SB 219  
Mr. Chris McKenzie -- SB 219

Chairman Ivan Sand called for hearings on the following Senate Bills:

SB 218, relating to cemeteries; concerning the levy of taxes by cemetery district No. 23 in Republic County, Kansas.

Mr. Mike Heim, Staff, gave an overview of SB 218. (See Attachment I.)

Rep. Bill Bryant appeared to give background and intent of the SB 218. Mr. Bryant explained that Cemetery District 23 needed authorization to levy additional taxes so they may purchase a mower.

Rep. Dorothy Nichols made a motion that SB 218 be passed and placed on the Consent Calendar. Rep. Carl Holmes seconded the motion. The motion carried.

SB 219, concerning recreation commissions in cities and school districts; relating to tax levies thereby.

Mr. Mike Heim, Staff, gave an overview of SB 219. (See Attachment II.)

Mr. Alan Alderson, Attorney, Kansas Recreation and Parks Assn., appeared to testify in support of SB 219. (See Attachment III.)

Mr. Chris McKenzie, representing the League of Kansas Municipalities, testified in support of SB 219. (See Attachment IV.)

Chairman Sand explained a minor amendment suggested by Staff which would add a comma ", " after the word "same" in Line 100 of SB 219. Rep. Robert D. Miller made a motion to amend SB 219 as suggested. Rep. Don M. Rezac seconded the motion. The motion carried. (See Attachment V.)

Rep. Elizabeth Baker made a motion that SB 219 be passed. Rep. Samuel Sifers seconded the motion. The motion carried.

Chairman Sand called for action on the following Senate bills:

SB 75, relating to cities; authorizing the establishment of a special capital improvements fund.

Rep. George R. Dean made a motion that SB 75 be passed. Rep. Carl Holmes seconded the motion. The motion carried.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT,  
room 521-S, Statehouse, at 1:30 ~~xxxx~~ am/p.m. on MARCH 26, 19 85.

SB 76, concerning cities; relating to the abatement of nuisances, removal of weeds and removal of certain structures.

Rep. Dorothy Nichols made a motion that SB 76 be passed and placed on the Consent Calendar. Rep. Arthur W. Douville seconded the motion. The motion carried.

The Committee agreed that April 8, 1985, would pose few conflicts if the Kansas Home Builders Assn. should host a dinner on that date.

The minutes of the meetings of March 20, 1985, and March 21, 1985, were approved as presented.

The meeting adjourned.



(ATTACHMENT I)

3-26-85

SESSION OF 1985

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 218**

**As Recommended by Senate Committee on  
Local Government**

**Brief of Bill\***

S.B. 218 authorizes Cemetery District No. 23 in Republic County to levy not to exceed two mills for cemetery operation and maintenance costs.

**Background**

The sponsor said the mill levy increase was needed for equipment purchases.

\* Bill briefs are prepared by the Legislative Research Department and do not express legislative intent.

3-26-85

SESSION OF 1985

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 219**

**As Amended by Senate Committee on  
Local Government**

**Brief of Bill\***

S.B. 219 amends K.S.A. 1984 Supp. 12-1908 dealing with recreation commissions. It clarifies that the additional mill levies authorized in subsections (b) and (c) may be levied annually and that the protest petition procedure provided for in subsection (e) only applies when the additional mill levy is first authorized or for any increase over a previously authorized mill levy. The bill also validates any mill levy previously made which was not authorized by resolution of the taxing authority (either a city or school district) for the recreation commission.

**Background**

The bill was supported by the Kansas Recreation and Parks Association and the League of Kansas Municipalities. The bill is in response to an Attorney General's Opinion (No. 83-143) which stated a recreation commission had to annually certify its budget to its parent taxing authority if the added mill levy authority in K.S.A. 1984 Supp. 12-1908 were to be utilized, i.e., the city or school district who then had to approve this by resolution. One of the effects of this interpretation is that the added mill levy authority granted in K.S.A. 1984 Supp. 12-1908 is subject to a 5 percent protest petition election procedure each year.

\* Bill briefs are prepared by the Legislative Research Department and do not express legislative intent.

3-26-85

MEMORANDUM

TO: MEMBERS OF HOUSE LOCAL GOVERNMENT COMMITTEE

FROM: ALAN ALDERSON, ATTORNEY, KANSAS RECREATION AND  
PARKS ASSOCIATION

DATE: MARCH 26, 1985

RE: SENATE BILL NO. 219

Senate Bill No. 219 was introduced by the Senate Local Government Committee at the request of the Kansas Recreation and Parks Association to cure a problem which was confirmed by Attorney General Opinion No. 83-143, a copy of which is attached herewith. Although the A.G.'s Opinion was issued in September of 1983, the Association membership did not become aware of the problem until after the 1984 Legislative Session.

In short, the Opinion says that, although the present statute is not clear, it would appear that recreation commissions established pursuant to K.S.A. 12-1901 et seq. which desire to levy any part of the second or third mills authorized by K.S.A. 12-1908 must annually certify its budget to the city or school district levying taxes on its behalf and that city or school district must annually approve a resolution authorizing the same. It would appear that very few cities or school districts levying taxes for recreation commissions under K.S.A. 12-1908 are adopting an annual resolution.

It should be pointed out that the Association does not disagree with Attorney General Opinion No. 83-143. The fact that the mill levies for the second or third mills are to be based on budget requirements is persuasive evidence that present law requires an annual determination that levies in excess of one mill should be made. We do not agree, however, that the annual adoption of a resolution should be necessary to continue to levy at a rate which does not exceed requirements which have previously been certified or authorized.

Senate Bill No. 219 would cure the problem in two ways:

First: It would validate levies made in cities and school districts which had not been authorized by resolution. This needs to be done in order to protect these tax levying authorities from any claims of illegal levy.

Second: It would authorize the levy of the additional mill or mills without the necessity of a resolution, as long as the budget certified did not require a levy at a rate exceeding that made for the prior year. Only where the budget certified would require the rate to be increased would a resolution be necessary.

The provisions of SB 219 have several safeguards:

1. The levy authority is clearly discretionary with the city or school district. The recreation commission cannot mandate that anything above one mill shall be levied;
2. Any increase over the previous year would have to be adopted by resolution and would be subject to a 5% protest petition and election under amendments proposed; and
3. Present law already authorizes the electorate to petition for a reduction in the mill levy made for recreation commissions.

As a result of a survey taken by the Association, a copy of the results of which are attached, we are aware of at least 26 recreation commissions for which an annual resolution is not being adopted. Seventeen of those 26 commissions have a mill levy rate in excess of one mill and are, therefore, not in compliance with the law, as interpreted in Attorney General Opinion 83-143. This bill is not designed to bail out one or two political subdivisions who have failed to comply with Kansas statutes. There has been widespread interpretation of K.S.A. 12-1908 as not requiring adoption of an annual resolution.

The Kansas Recreation and Parks Association is not asking the Legislature to approve the existing practice. We are proposing to go beyond what has been permitted to occur by adding the additional requirement that a resolution be adopted prior to increasing the mill levy rate. We believe this is a reasonable alternative to the annual publication of a resolution where there has been no increase, in some cases, for twenty years.

Senate Bill No. 219 passed out of Senate Local Government Committee by unanimous vote and was adopted by the full Senate by a vote of 37 to 2. We urge the House Local Government Committee to recommend passage of Senate Bill No. 219, and would be happy to answer any questions you have.



STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612

ROBERT T. STEPHAN  
ATTORNEY GENERAL

September 15, 1983

MAIN PHONE (813) 296-2215  
CONSUMER PROTECTION 296-3751  
ANTITRUST 296-3299

ATTORNEY GENERAL OPINION NO. 83- 143

Granville M. Bush,  
Attorney at Law  
111 East Avenue North  
Lyons, Kansas 67554

Re: Cities and Municipalities -- Public Recreation  
and Playgrounds -- Certification of Budget; Annual  
Resolutions

Synopsis: A recreation commission established pursuant to  
K.S.A. 12-1901 et seq., must certify its budget  
annually to any school district which is to levy  
a tax for the supervised recreation system. Any  
additional mill levy, as authorized in K.S.A.  
12-1908, as amended by L. 1983, ch. 68, necessary  
for operation of the recreation system must be  
approved by annual resolution of the school dis-  
trict. Cited herein: K.S.A. 12-1215, 12-1901,  
12-1902, 12-1906, 12-1908, as amended by L. 1983,  
ch. 68, §1.

\*

\*

\*

Dear Mr. Bush:

As legal counsel for the Lyons Recreation Commission and  
U.S.D. No. 405, you request our opinion concerning whether  
K.S.A. 12-1908(b) requires U.S.D. No. 405 to adopt a resolu-  
tion each year authorizing an additional mill levy for opera-  
tion of the recreation commission, if additional funding is  
needed, or whether a resolution can be passed that authorizes  
the additional levy for the current year and all succeeding



years. It is your opinion that K.S.A. 12-1908 mandates the adoption of a resolution in each year in which any additional mill levy is deemed necessary. We agree.

Whether this recreation commission was established pursuant to K.S.A. 12-1902 and 12-1906, the recreation commission has the responsibility of operating the recreation system and all the programs and services thereof. However, the recreation commission does not have the authority to levy a property tax. This authority is vested in the city or school district, or both, which created the supervised recreation system. Such authority is conferred in K.S.A. 12-1908, as amended by L. 1983, ch. 68, §1. Subsection (a) of this statute, in relevant part, provides:

"Except as otherwise provided in subsection (b), when the provisions of this act have been adopted by an election the commission shall certify annually, and not later than 20 days prior to the date for the publishing of the budget of the city or school district, whichever is applicable, its budget to the city or school district, which shall levy a tax sufficient to raise the amount required by such budget . . . but in no event more than one mill . . . provided for in K.S.A. 12-1904 . . . ." (Emphasis added.)

Subsection (b) of the statute then provides:

"After any city or school district or both, acting jointly, has begun to operate a supervised recreation system, if the recreation commission of a particular school district or city or of a city and school district jointly determines that the budget should be increased to adequately meet the needs of the city or school district, such recreation commission may submit a proposed program with the budget for carrying out the same to the levying authority which may levy a tax sufficient to raise the amount required by the expanded budget . . . , but not to exceed one mill. Such levy shall be in addition to the one mill authorized by K.S.A. 12-1904 . . . ." K.S.A. 12-1908, as amended by L. 1983, Ch. 68, §1. (Emphasis added.)

K.S.A. 12-1908(e), as amended, governs the procedure for levy of the additional mill, or fraction thereof, and provides:

"Before the tax levying authority make any additional levy authorized by this [section], the city or school district, or both, shall adopt a resolution authorizing the making of the levy." (Emphasis added.)

We note, first, that the amount of any additional levy authorized by 12-1908(b) is determined by the "expanded budget" submitted by the recreation commission to the tax levying authority, in this instance, a school district. Thus, the mill levy necessary to meet the "budget" submitted may vary from year to year as the fiscal needs of the recreation commission expand or constrict. Unless the monetary needs of the commission are fixed and the assessed valuation of the tax levying authority likewise is fixed, the taxing authority could not levy the exact same mill rate year after year. Instead, the obligation of the taxing district is "to raise the amount required by the expanded budget," which will, of necessity, require the presentation of the annual recreation system budget, application of the estimated assessed valuation of the district property and the setting of the necessary tax levy. As a practical matter, the only instance where the taxing district would be required to levy the same tax year after year is where the budget of the recreation system is so large as to repeatedly exceed the maximum two mill levy authorized by the statutes.

Neither the initial levy, nor the additional levy, is fixed for more than one year. Although neither may exceed one mill (nor together exceed two mills), the statutes do not require the levy of more than is necessary to cover the annual budget submitted by the recreation commission. That is, if the budget of the recreation system does not at least equal an amount requiring the one mill levy, the taxing authority is not required to levy one mill. The same is true, in our opinion, of the additional mill.

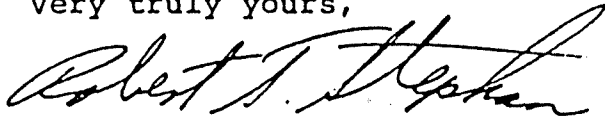
Secondly, the language of 12-1908(a) clearly contemplates an annual budget, an annual resolution, and an annual levy. The language of 12-1908(b) authorizes the additional levy and refers, not to a separate budget, but rather to an "expanded budget." The recreation commission, in fact, submits a single annual budget from which the determination of the necessity for an additional levy may be made. Such determination must, of course, be made each fiscal year.

Granville M. Bush  
Page Four

Finally, we note that K.S.A. 12-1908(e), as amended, authorizes a protest style election in the case of the proposed additional levy. To conclude that the school district could adopt an additional levy from year to year in the form of a continuing resolution would deny the district patrons the right to annual notice of the additional levy and the right to petition for an election on the issue of whether such additional tax should be levied. Contrast this statutory scheme with that concerning certain library boards where authority for a continuing additional tax levy is specifically provided. See K.S.A. 12-1215(c), referring to "ensuing budget years." In the absence of specific statutory authority for a continuing levy, we would not be inclined to say that the legislature intended to reduce the patrons' notice and voting powers apparently authorized by K.S.A. 12-1908(e).

Therefore, any additional tax levy authorized by K.S.A. 12-1908(b) for the operation of recreation systems must be made annually by resolution of the taxing authority. The statute does not authorize the levy of any additional recreation systems tax on a continuing basis.

Very truly yours,



ROBERT T. STEPHAN  
ATTORNEY GENERAL OF KANSAS



Bradley J. Smoot  
Deputy Attorney General

RTS:BJS:hle

| REC. COMM.     | MILL<br>LEVY                 | ANNUAL<br>RESOLUTION<br>Y/N                                 | LAST<br>RESOLUTION    |
|----------------|------------------------------|---|-----------------------|
| Abilene        | 1.5                          | N   | 1976                  |
| Arkansas City  | 2                            | Y   | 1984                  |
| Atwood         | 1.13                         | N   | 1984                  |
|                |                              |   | (1st yr. over 1 mill) |
| Burlington     | 1                            | N   | 1969                  |
| Chanute        | 2                            | N   | 1964                  |
| Coffeyville    | 2                            | N   | 1965                  |
| Colby          | 2                            | N   | 1975                  |
| Derby          | 2                            | N   | 1984                  |
| Emporia        | 3                            | N   | 1979                  |
| Eudora         | 1                            | N   | 1972                  |
| Independence   | 1                            | N   | 1979                  |
| Lyons          | 2                            | Y   |                       |
| McLouth        | 1                            | N   | 1979                  |
| Moundridge     | 1                            | N   | 1981                  |
| Neodesha       | 2                            | N   | 1978                  |
| Osage/Caldwell | 1                            | N   | 1978                  |
| Ottawa         | 2                            | N   | 1973                  |
| Parsons        | 3                            | N   | 1978                  |
| Plainville     | 1                            | N   | 1965                  |
| Pratt          | 1.95                         | N   | DNK                   |
| Saint John     | 1                            | N   | 1981                  |
| Salina         | 3                            | N   | 1979                  |
| Sublette       | 2                            | N   | 1982                  |
| Utica          | 1                            | N   | 1972                  |
| Wellington     | 3                            | N   | 1982                  |
| Winfield       | 1.86                         | N   | 1976                  |
| Hugoton        | 1<br>(worth<br>\$165,000.00) | Y<br>(through newspaper<br>publication of<br>school budget) |                       |



**League  
of Kansas  
Municipalities**

(ATTACHMENT IV)

3-26-85

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL/112 WEST SEVENTH ST., TOPEKA, KANSAS 66603/AREA 913-354-9565

TO: House Committee on Local Government  
FROM: Chris McKenzie, Attorney/Director of Research  
DATE: March 26, 1985  
RE: Senate Bill 219

The League of Kansas Municipalities wishes to express its support for SB 219, relating to the second or third mill tax levy for recreation commissions. While we do not know the original legislative intent, the League is aware that K.S.A. Supp. 12-1908 has been commonly interpreted in the past as a permanent authorization procedure for the second or third mill levy for recreation purposes, subject to the actual levying of the tax by the city governing body or by the board of education. The Attorney General opinion, which interpreted the statutes to annually require a published notice, came as a surprise to us.

As you know, the bill attempts to accomplish two purposes: (1) to make it clear that future tax levies may be made up to the maximum amount authorized in the previously published resolution, and (2) validating past tax levies made under the presumption that the procedure to increase the maximum levy was permanent. Further, as noted on lines 129-131, any increase would require a published notice with the petition for a referendum option.

Finally, we would note that the second or third mill levy is discretionary with the elected governing body, and may be less than the amount authorized.

Enclosed are copies of League bulletins which note the tax levies made for recreation purposes.

# RESEARCH / INFORMATION BULLETIN

published by league of kansas municipalities / 112 west seventh street / topeka, kansas 66603 / 913 354-9565

Vol. VI, No. 307 (Revised)  
April 5, 1984

## KANSAS CITIES WITH RECREATION FUND LEVIES

Organized municipal recreation programs may be established and financed by a variety of methods in Kansas. Under K.S.A. 12-1901 et seq., cities may establish a recreation commission and levy a special recreation tax. Cities and school districts may form a joint recreation commission, in which case the tax levied for the recreation fund is made by the unit with the larger assessed valuation. Statutory authority also exists for combined park and recreation systems, which can include a special levy. In addition, cities may establish and finance a recreation program as a normal city government function. When this occurs, the function may be financed from the general fund of the city or by a special recreation levy. To establish a separate recreation levy, an authorizing home rule ordinance is advisable.

This bulletin reports the recreation fund levies of Kansas cities, levied in 1980, 1981, 1982 and 1983 for 1981, 1982, 1983 and 1984 purposes. It does not show the amount of taxes levied by all cities for recreation purposes; as noted above, recreation can be financed by the general fund rather than a separate tax levy. In addition, it does not show the recreation funds that exist in those cities with joint city/school recreation commissions where the school district makes the tax levy. School district levies for recreation fund purposes are reported in a separate Research/Information Bulletin, No. 308.

The report below, based on the tax levy sheets annually prepared by county clerks, shows that 79 cities made a special levy for recreation fund purposes in 1980, 78 in 1981, 80 in 1982 and 79 in 1983.

KANSAS CITIES WITH RECREATION FUND LEVIES

| <u>City</u>    | <u>1980<br/>Rate</u> | <u>1981<br/>Rate</u> | <u>1982<br/>Rate</u> | <u>1983<br/>Rate</u> | <u>City</u>    | <u>1980<br/>Rate</u> | <u>1981<br/>Rate</u> | <u>1982<br/>Rate</u> | <u>1983<br/>Rate</u> |
|----------------|----------------------|----------------------|----------------------|----------------------|----------------|----------------------|----------------------|----------------------|----------------------|
| Alma           | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Horton         | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Altamont       | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Inman          | .25                  | .27                  | .18                  | .21                  |
| Altoona        | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Kanopolis      | 1.00                 | 1.00                 | 1.00                 | 1.05                 |
| Anthony        | 2.00                 | 2.00                 | 2.00                 | 2.00                 | Kinsley        | 2.00                 | 2.00                 | 2.00                 | 1.99                 |
| Attica         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Larned         | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Baldwin City   | .992                 | .766                 | .911                 | ----                 | Lawrence       | 1.728                | 1.94                 | 1.87                 | 1.468                |
| Baxter Springs | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Leavenworth    | 1.736                | 1.706                | 1.638                | 1.552                |
| Belleville     | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Leawood        | .52                  | .91                  | 1.31                 | .99                  |
| Bennington     | .94                  | 2.00                 | 2.00                 | 2.02                 | Liberal        | 1.80                 | 1.80                 | 1.80                 | 1.80                 |
| Bern           | 1.00                 | 1.00                 | ----                 | 1.00                 | Lindsborg      | .99                  | 1.00                 | 1.00                 | 1.00                 |
| Bison          | 1.00                 | 1.00                 | 1.00                 | 1.002                | Lucas          | 1.00                 | 1.00                 | 1.00                 | .50                  |
| Bonner Springs | 1.68                 | 1.678                | 1.682                | 1.696                | Lyndon         | .91                  | .92                  | .93                  | .91                  |
| Buhler         | 1.895                | 2.00                 | 2.00                 | 2.00                 | Manhattan      | ----                 | ----                 | 2.54                 | 2.00                 |
| Burrton        | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Marysville     | 2.00                 | 1.99                 | 2.00                 | 2.00                 |
| Bushton        | ----                 | ----                 | 1.00                 | 1.00                 | McPherson      | 1.99                 | 2.68                 | 2.89                 | 3.05                 |
| Canton         | 2.00                 | 1.99                 | 2.00                 | ----                 | Meade          | 1.00                 | 1.00                 | 1.00                 | 1.06                 |
| Carbondale     | 3.13                 | 4.27                 | 6.64                 | 5.23                 | Medicine Lodge | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Chapman        | 1.95                 | 2.00                 | 2.00                 | 2.00                 | Minneapolis    | 1.87                 | 2.00                 | 2.00                 | 2.00                 |
| Clafin         | .92                  | 1.00                 | .98                  | .96                  | Munden         | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Clay Center    | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Natoma         | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Clifton        | ----                 | 1.97                 | 1.93                 | 2.13                 | Neodesha       | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Colby          | 2.00                 | 2.00                 | 2.00                 | 2.00                 | Nickerson      | 2.00                 | 1.978                | 2.00                 | 2.                   |
| Columbus       | 1.00                 | 1.00                 | 1.00                 | 1.00                 | Osawatomie     | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Concordia      | 1.20                 | 1.20                 | 1.20                 | 1.204                | Osborne        | 1.95                 | 2.00                 | 1.23                 | 2.20                 |
| Council Grove  | 1.00                 | 1.00                 | 1.00                 | 1.017                | Overbrook      | 1.00                 | 1.00                 | 1.00                 | 2.00                 |
| Courtland      | .94                  | .96                  | 1.00                 | .93                  | Pittsburg      | 1.877                | 1.864                | 1.868                | 1.997                |
| Derby          | ----                 | ----                 | 4.337                | 4.38                 | Pratt          | 1.85                 | 1.94                 | 1.91                 | 1.97                 |
| Edwardsville   | 1.976                | 1.432                | 1.661                | 1.483                | Richmond       | 1.00                 | 1.00                 | 1.00                 | 1.09                 |
| Ellsworth      | 2.00                 | 2.00                 | 2.00                 | 2.00                 | Russell        | 1.96                 | 2.00                 | 2.00                 | 1.97                 |
| Enterprise     | 1.50                 | 1.75                 | 2.00                 | 2.00                 | Sabetha        | 1.00                 | ----                 | ----                 | ----                 |
| Erie           | 2.00                 | 1.95                 | 2.00                 | 2.00                 | Scott City     | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Fredonia       | 2.00                 | 2.00                 | 2.00                 | 2.00                 | Sedan          | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Garden City    | 2.00                 | 2.00                 | 2.00                 | 2.00                 | Smith Center   | .98                  | 1.00                 | 1.00                 | 1.00                 |
| Garnett        | 3.00                 | 2.71                 | 2.65                 | 1.91                 | Solomon        | 1.75                 | 1.75                 | 1.75                 | 2.00                 |
| Goodland       | 1.00                 | 1.00                 | 1.00                 | 1.00                 | St. John       | 1.00                 | ----                 | ----                 | ----                 |
| Greensburg     | .86                  | .76                  | .966                 | .992                 | St. Marys      | .90                  | .82                  | .91                  | .91                  |
| Halstead       | 1.70                 | 2.00                 | 2.00                 | 1.98                 | Topeka         | 2.48                 | 2.809                | 2.81                 | 2.84                 |
| Harper         | 1.79                 | 1.87                 | 1.76                 | 1.71                 | Toronto        | .75                  | 1.00                 | 1.00                 | 1.00                 |
| Hiawatha       | .50                  | .50                  | .50                  | .50                  | Valley Center  | .889                 | .993                 | .983                 | ----                 |
| Hill City      | 1.00                 | 1.00                 | 1.00                 | 1.02                 | Wamego         | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Hillsboro      | .10                  | 1.00                 | 1.00                 | 1.00                 | Yates Center   | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Holcomb        | ----                 | ----                 | 2.00                 | 2.00                 |                |                      |                      |                      |                      |
| Holyrood       | 2.00                 | 1.68                 | 2.00                 | 2.00                 |                |                      |                      |                      |                      |

# RESEARCH / INFORMATION BULLETIN

published by league of kansas municipalities / 112 west seventh street / topeka, kansas 66603 / 913 354-9565

Vol. VI, No. 308 (Revised)  
April 5, 1984

## SCHOOL DISTRICT RECREATION FUND LEVIES

Under K.S.A. 12-1901 et seq., statutory provision is made for the formation of recreation commissions by cities and school districts, separately or jointly. If the recreation commission is formed only by the city, or only by the school district, a special tax levy is made directly by the city or school district. If a joint city-school recreation commission has been formed, then the tax levy is certified by the larger unit. Typically, the recreation tax levies of joint city-school systems are levied by the school district, which is usually much larger in territory than the city.

This report lists those school districts which levied a separate recreation fund tax levy in 1979 (82), 1980 (87), 1981 (95), 1982 (96) and 1983 (102). The information is based on the annual county tax levy sheets prepared by each county clerk. The report shows the school district by number, the name of its headquarters city, and the mill levy rate.

The Kansas Department of Education reports that school district levies for recreation fund purposes totaled \$5,147,147 in 1983.

For information as to those Kansas cities which have a special recreation tax levy, which includes those joint city-school recreation commission units where the city is the larger, see Research/Information Bulletin No. 307.



-2-  
SCHOOL DISTRICT RECREATION FUND LEVIES

| USD | Headquarters City | 1979 Levy | 1980 Levy | 1981 Levy | 1982 Levy | 1983 Levy | USD | Headquarters City | 1979 Levy | 1980 Levy | 1981 Levy | 1982 Levy | 1983 Levy |
|-----|-------------------|-----------|-----------|-----------|-----------|-----------|-----|-------------------|-----------|-----------|-----------|-----------|-----------|
| 103 | Bird City         | .94       | .96       | 1.00      | 1.00      | 1.00      | 371 | Montezuma         | 1.00      | 1.00      | 1.00      | 1.50      | 1.50      |
| 202 | Turner (K.C.)     | .934      | .757      | .986      | 1.988     | 2.007     | 373 | Newton            | 2.75      | 2.84      | 2.53      | 2.71      | 2.79      |
| 208 | WaKeeney          | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 374 | Sublette          | 1.00      | 1.00      | 2.00      | 2.00      | 1.98      |
| 209 | Moscow            | .50       | 1.00      | 1.00      | 1.00      | 1.00      | 376 | Sterling          | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      |
| 210 | Hugoton           | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 381 | Spearville        | 1.33      | 1.37      | 1.37      | 1.37      | 1.641     |
| 214 | Ulysses           | ----      | ----      | .91       | 1.22      | 1.10      | 383 | Manhattan         | 2.00      | 2.00      | 2.00      | ----      | ----      |
| 215 | Lakin             | .33       | .20       | .34       | .43       | .28       | 385 | Andover           | ----      | ----      | ----      | .16       | .17       |
| 216 | Deerfield         | ----      | 1.72      | .28       | .29       | 1.18      | 388 | Ellis             | 1.00      | 1.00      | 1.00      | 1.00      | .99       |
| 217 | Rolla             | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 389 | Greenwood         | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      |
| 218 | Elkhart           | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 394 | Rose Hill         | .48       | .49       | .50       | .50       | .50       |
| 220 | Ashland           | 1.00      | .50       | 1.00      | 1.00      | 1.00      | 396 | Douglass          | .82       | .78       | .86       | .72       | .68       |
| 225 | Fowler            | ----      | 1.00      | ----      | ----      | 1.00      | 397 | Lost Springs      | .07       | .05       | .25       | .09       | .18       |
| 227 | Jetmore           | .77       | 1.00      | .82       | .74       | .84       | 405 | Lyons             | 1.00      | 1.00      | 1.00      | 2.00      | 2.00      |
| 234 | Fort Scott        | .995      | 1.00      | 1.00      | 1.00      | 1.00      | 406 | Wathena           | 2.00      | 2.00      | 2.00      | 2.00      | 2.00      |
| 243 | Waverly           | .96       | 1.00      | 1.00      | 1.00      | 1.02      | 409 | Atchison          | 1.483     | 1.485     | 1.848     | 1.609     | 1.933     |
| 244 | Burlington        | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 413 | Chanute           | 2.12      | 2.17      | 1.44      | 2.00      | 2.00      |
| 248 | Girard            | .992      | 1.00      | .989      | .724      | .874      | 419 | Canton            | ----      | .04       | .04       | .05       | .02       |
| 249 | Frontenac         | 1.00      | 1.00      | 1.00      | .988      | .987      | 420 | Osage City        | .52       | .48       | .79       | .86       | .82       |
| 253 | Emporia           | 2.992     | 2.23      | 2.775     | 3.00      | 3.00      | 423 | Moundridge        | ----      | ----      | 1.00      | 1.00      | 1.20      |
| 255 | Kiowa             | ----      | 1.00      | 1.00      | 1.00      | 1.27      | 424 | Mullinville       | .44       | .90       | .28       | ----      | ----      |
| 258 | Humboldt          | .95       | 1.00      | 1.00      | .98       | 1.00      | 428 | Great Bend        | 1.401     | 1.659     | 1.73      | 2.00      | 2.31      |
| 260 | Derby             | ----      | 1.00      | .996      | .996      | 1.00      | 432 | Victoria          | .50       | .50       | .49       | .50       | .50       |
| 262 | Valley Center     | ----      | ----      | ----      | ----      | .99       | 435 | Abilene           | 1.50      | 1.50      | 1.50      | 1.50      | 1.50      |
| 263 | Mulvane           | .98       | 1.00      | .877      | 1.00      | 1.00      | 436 | Caney             | .927      | .95       | .94       | 1.00      | .97       |
| 264 | Clearwater        | ----      | ----      | ----      | ----      | .994      | 439 | Sedgwick          | ----      | ----      | 1.00      | .86       | 1.00      |
| 268 | Cheney            | .34       | .64       | .52       | .507      | .491      | 443 | Dodge City        | 1.77      | 2.00      | 1.85      | 2.00      | 2.00      |
| 270 | Plainville        | .42       | .50       | .52       | .54       | .57       | 444 | Little River      | ----      | ----      | .35       | .61       | .88       |
| 271 | Stockton          | ----      | ----      | ----      | .44       | .53       | 445 | Coffeyville       | 2.00      | 2.00      | 2.00      | 1.94      | 2.21      |
| 274 | Oakley            | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 446 | Independence      | .94       | 1.00      | .99       | .98       | .98       |
| 275 | Winona            | .329      | .42       | .41       | .50       | .47       | 447 | Cherryvale        | .992      | .92       | 1.00      | .91       | 1.00      |
| 286 | Sedan             | .60       | ----      | ----      | ----      | ----      | 452 | Johnson City      | .16       | .25       | .21       | 1.00      | 1.00      |
| 287 | Pomona            | .60       | .60       | .60       | .47       | .60       | 456 | Melvern           | .66       | .64       | .42       | .37       | .48       |
| 289 | Wellsville        | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 459 | Bucklin           | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      |
| 290 | Ottawa            | 2.00      | 2.00      | 1.93      | 2.00      | 2.00      | 460 | Hesston           | 1.93      | 1.82      | 2.00      | 2.00      | 2.00      |
| 297 | St. Francis       | ----      | ----      | 1.00      | 1.00      | 1.00      | 462 | Burden            | .50       | .50       | .60       | .75       | .75       |
| 300 | Coldwater         | .50       | .53       | .49       | .41       | .50       | 463 | Udall             | 1.00      | 1.00      | 1.00      | 1.00      | 1.06      |
| 301 | Utica             | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 464 | Tonganoxie        | .976      | 1.00      | .999      | .976      | 1.00      |
| 303 | Ness City         | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 465 | Winfield          | 1.77      | 1.86      | 1.61      | 1.55      | 1.68      |
| 305 | Salina            | 2.18      | 2.15      | 2.12      | 2.12      | 2.12      | 468 | Healy             | 1.00      | 1.00      | 1.00      | .99       | 1.00      |
| 308 | Hutchinson        | 2.381     | 2.20      | 2.20      | 2.20      | 2.20      | 470 | Arkansas City     | 1.70      | 1.90      | 1.77      | 1.99      | 1.95      |
| 314 | Brewster          | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 471 | Dexter            | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      |
| 318 | Atwood            | .40       | .40       | .54       | .49       | 1.00      | 474 | Haviland          | 1.00      | 1.00      | 1.01      | .996      | 1.00      |
| 331 | Kingman           | 1.25      | 1.25      | 1.25      | 1.25      | 1.25      | 476 | Copeland          | 1.00      | 1.00      | 1.00      | 1.00      | 1.21      |
| 342 | McLouth           | 1.00      | 1.00      | .99       | .99       | 1.00      | 477 | Ingalls           | ----      | ----      | ----      | 1.00      | 1.00      |
| 348 | Baldwin City      | ----      | ----      | ----      | ----      | .987      | 482 | Dighton           | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      |
| 349 | Stafford          | 1.00      | .94       | 1.00      | 2.00      | 2.00      | 483 | Kismet-Plains     | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      |
| 350 | St. John          | ----      | ----      | .96       | 1.00      | 1.00      | 487 | Herington         | 2.00      | 1.94      | 3.00      | 2.95      | 3.00      |
| 351 | Macksville        | ----      | ----      | ----      | ----      | 1.00      | 489 | Hays              | 1.50      | 1.50      | 1.50      | 1.50      | 1.50      |
| 353 | Wellington        | 2.00      | 1.92      | 2.00      | 3.00      | 3.00      | 503 | Parsons           | 3.00      | 3.00      | 3.00      | 3.00      | 3.00      |
| 356 | Conway Springs    | 1.49      | 1.64      | 2.00      | .57       | 2.00      | 504 | Oswego            | 2.00      | 2.00      | 2.00      | 2.00      | 2.00      |
| 359 | Argonia           | 1.00      | .90       | 1.00      | .93       | 1.00      | 506 | Altamont          | ----      | ----      | ----      | 1.00      | 1.00      |
| 360 | Caldwell          | 1.00      | .96       | 1.00      | 1.00      | 1.00      | 507 | Satanta           | .74       | 1.00      | 1.00      | 1.00      | 1.00      |
| 363 | Holcomb           | 1.00      | 1.31      | 2.00      | 2.00      | 2.00      |     |                   |           |           |           |           |           |

*House Local Govt*

A. 12-1904, and amend-  
 election authorizing the  
 purpose of reducing the  
 king the authority to levy  
 reduction desired. Upon  
 belonging to the recreation  
 ty of the city or school  
 ion.  
 or both, acting jointly, has  
 ion system, if the recre-  
 district or city or of a city  
 hat the budget should be  
 ds of the city or school  
 may submit a proposed  
 at the same to the levying  
 ient to raise the amount  
 n amount to pay a portion  
 ssued by cities under the  
 adments thereto, for the  
 upon property located  
 t to exceed one mill. Such  
 nount not to exceed the  
 uthorizing the same and  
 orized by K.S.A. 12-1904,  
 e first class or any school  
 school district operating  
 ies of Lawrence, Hutch-  
 recreation commission lo-  
 principal and interest on  
 ty of K.S.A. 12-1774, and  
 of redevelopment projects  
 school district a tax in an  
 ion to those levies autho-  
 nd amendments thereto.  
 evy authorized by K.S.A.  
 be made annually in an  
 t forth in the resolution

0083 *authorizing the same and* shall not be considered a levy of such  
 0084 city or school district in determining the aggregate levy of such  
 0085 city or school district under any of the statutes of this state but  
 0086 shall be in addition to all other levies authorized by law and shall  
 0087 not be subject to limitations prescribed by law.  
 0088 (c) Any recreation commission established by a city, school  
 0089 district or both, acting jointly, which has been operating for at  
 0090 least three years on the maximum levies authorized by K.S.A.  
 0091 12-1904, and amendments thereto, and by subsection (b), may  
 0092 submit a proposed program, with the budget for carrying out the  
 0093 same, to the levying authority, which may then levy a tax suffi-  
 0094 cient to raise the amount required by such budget and an amount  
 0095 to pay a portion of the principal and interest on bonds issued by  
 0096 cities under the authority of K.S.A. 12-1774, and amendments  
 0097 thereto, for the financing of redevelopment projects upon prop-  
 0098 erty located within the city or school district. Such levy *may be*  
 0099 *made annually in an amount not to exceed the amount set forth*  
 0100 *in the resolution authorizing the same* shall not exceed one mill  
 0101 and shall be in addition to the levies authorized by K.S.A.  
 0102 12-1904, and amendments thereto, and by subsection (b). Such  
 0103 levy shall not be considered a levy of such city or school district  
 0104 under any of the statutes of this state, but shall be in addition to  
 0105 all other levies authorized by law and shall not be subject to any  
 0106 limitations prescribed by law.  
 0107 (d) In any city or school district in which a recreation com-  
 0108 mission has been established, before the levying authority shall  
 0109 make any additional levy authorized by subsection (c), it shall  
 0110 adopt a resolution reorganizing the recreation commission as  
 0111 follows: (1) Where the recreation commission was established by  
 0112 a city acting independently, five members shall be appointed as  
 0113 provided in K.S.A. 12-1907, and amendments thereto, two mem-  
 0114 bers shall be duly elected members of the city governing body  
 0115 and the city governing body shall appoint one member of the  
 0116 board of education of each school district the boundaries of  
 0117 which encompass any portion of the city; (2) where the recre-  
 0118 ation commission was established by a school district acting  
 0119 independently, five members shall be appointed as provided in

(ATTACHMENT V)

*3-26-85*