

MINUTES OF THE Senate COMMITTEE ON Local Government

The meeting was called to order by Senator Don Montgomery at  
Chairperson

9:00 a.m./~~xxx~~ on Friday, March 1, 1985 in room 531-N of the Capitol.

All members were present except: Senators: Gaines, Steineger, and Winter who were excused

Committee staff present: Mike Heim, Emalene Correll, Theresa Kiernan, Lila McClaflin

Conferees appearing before the committee: Alan Alderson, Attorney, Kansas Recreation and Parks Association  
Rep. Jerry Freidman, Gread Bend, KS  
Lee Baren, Kansas Recreation and Parks Assn.

The meeting was called to order by the Chairman.

Senator Ehrlich moved to approve the minutes of the February 27, 1985, meeting. Senator Daniels seconded the motion. The motion carried.

The Chairman then opened hearings on S.B. 219. The bill was reviewed by Mike Heim, staff. He recommended the bill be amended on line 80.

Alan Alderson, attorney for Kansas Recreation and parks stated he urged passage of the bill. His written statement is a part of these minutes, (see attachment 1).

Written testimony was presented from Ernie Mosher, Executive Director, of the League of Kansas Municipalities, who was not present. The letter states the League's support of the bill. His letter is a part of these minutes, (see attachment 2).

Rep. Jerry Friedman, Great Bend, appeared as a neutral person, he explained his interest in the bill.

Lee Baren, Kansas Recreation and Parks Association, of Emporia, stated Emporia had gone for the full 3 mills and went to a 9 member board, even though they don't use the full 3 mills. It has worked very well for them.

Alan Alderson, stated the association was not in favor of adding any more names to the exceptions listed on line 70 thur 72 of the bill.

After brief discussions: Senator Bogina moved to amended the bill on page 2, line 80, by inserting before "shall" may be annually in an amount not to exceed the amount set forth in the resolution authorizing the same. Senator Mulich seconded the motion. The motion carried. Senator Mulich then moved to report the bill favorably for passage as amended. Senator Daniels seconded the motion. The motion carried. Senator Mulich will carry the bill.

Meeting adjourned until, Monday, March 4, 1985.

  
Chairman, Don Montgomery



MEMORANDUM

TO: MEMBERS OF SENATE LOCAL GOVERNMENT COMMITTEE

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

DATE: MARCH 1, 1985

RE: SENATE BILL NO. 219

Senate Bill No. 219 was introduced by this 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 has already been provided to you. 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 almost no city or school district levying taxes for recreation commissions under K.S.A. 12-1908 is 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, 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.

We urge the passage of Senate Bill No. 219, and would be happy to answer any questions you have.

<u>REC. COMM</u>	<u>MILL LEVY</u>	<u>ANNUAL RESOLUTION Y/N</u>	<u>LAST RESOLU.</u>	<u>STATE SENATOR</u>
ABILENE	1.5	N	1976	DOYEN
ARKANSAS CITY	2.	Y	1984	WARREN
ATWOOD	1.13	N	(1st yr. over 1 mill) 1984	GANNON
BURLINGTON	1.	N	1969	GAINES
CHANUTE	2	N	1964	JOHNSTON
COFFEYVILLE	2	N	1965	JOHNSTON
COLBY	2	N	19 <del>74</del> <sup>75</sup>	GANNON
DERBY	2	N	1984	FRANCISCO
EMPORIA	3	N	1979	KARR
EUDORA	1	N	1972	WINTER
INDEPENDENCE	1	N	1979	THIESSEN
LYONS	2	Y		EHRlich
MCLOUTH	1	N	1979	REILLY
MOUNDRIDGE	1	N	1981	HARDER
NEODASHA	2	N	1978	THIESSEN
OSAGE/CALDWELL	1	N	1978	KARR
OTTAWA	2	N	1973	ALLEN
PARSONS	3	N	1978	JOHNSTON
PLAINVILLE	1	N	1965	ARASMITH
PRAATT	1.95	N	DNK	KERR
SANT JOHN	1	N	1981	KERR
SALINA	3	N	1979	VIDRICKSEN
SUBLETTE	2	N	1982	FREY
UTICA	1	N	1972	
WELLINGTON	3	N	1982	WARREN
WINFIELD	1.86	N	1976	WARREN
HUGOTON	1	(worth \$165,000.00) Y - through newspaper publication of school budget		HAYDEN



**League  
of Kansas  
Municipalities**

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

February 27, 1985

Senator Don Montgomery, Chairman  
Senate Committee on Local Government  
State Capitol--Room 503-N  
Topeka KS 66612

Re: SB 219--Recreation Levies  
Hearing on March 1

Dear Chairman Montgomery:

Since it is possible that none of the League staff members will be able to attend the hearing on Friday, I want to advise you in writing of the League's support of SB 219, relating to the second or third mill tax levy for recreation commissions.

While I do not know the original legislative intent, we can testify 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 set forth 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 extra copies of this letter and bulletins which note the tax levies made for recreation purposes.

Sincerely,

E.A. Mosher  
Executive Director

(attachment 2)

3/1/85

EAM:grs  
Encls.

Presidents: Peggy Blackman, Mayor, Marion • Vice Presidents: Ed Eilert, Mayor, Overland Park • Past Presidents: Jack Alexander, Commissioner, Topeka • Directors: Robert C. Brown, Commissioner, Wichita • John L. Carder, Mayor, Iola • Richard B. Chesney, City Manager, El Dorado • Constance M. Conyac, Commissioner, Stockton • Robert Creighton, Mayor, Atwood • Irene B. French, Mayor, Merriam • Donald L. Hamilton, City Clerk/Administrator, Mankato • Carl D. Holmes, Mayor, Plains • John E. Reardon, Mayor, Kansas City • David Retter, City Attorney, Concordia • Melly K. Schmidt, Mayor, Hays • Deane P. Wiley, City Manager, Garden City • Executive Director: E.A. Mosher

# 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</u> <u>Rate</u>	<u>1981</u> <u>Rate</u>	<u>1982</u> <u>Rate</u>	<u>1983</u> <u>Rate</u>	<u>City</u>	<u>1980</u> <u>Rate</u>	<u>1981</u> <u>Rate</u>	<u>1982</u> <u>Rate</u>	<u>1983</u> <u>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	2.00
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					



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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.

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	Mounaridge	----	----	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	1.59
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							