

Approved Ivan Sand 4/24/86  
Date

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT

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

1:30 ~~xxx~~ p.m. on MARCH 27, 1986 in room 521-S of the Capitol.

All members were present except: Rep. Martha Jenkins, excused

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

Conferees appearing before the committee:

- Sen. Robert G. Frey, SB 623
- Sen. Roy Ehrlich, SB 663
- Ms. Beverly Bradley, Ks. Assn. of Counties, SB 663
- Mr. Alan F. Alderson, Attorney, Ks. Co. Treasurer's Assn., SB 663 & SB 683
- Ms. Mary P. Ladesic, Wyandotte Co. Treas., SB 663
- Mr. Mike Billinger, Ellis Co. Treas., SB 663
- Mr. Harry Jones, III, President, Ks. Co. Treas. Assn., SB 663
- Ms. Patsy McDonald, Shawnee County Clerk, SB 663
- Ms. Shirley Mackender, Clay County Clerk, SB 663
- Ms. Donna Kaiser, Dickenson County Clerk, SB 663
- Mr. Jerry McCoy, Sedgwick County Treas., SB 663
- Mr. Jim Kaup, League of Kansas Municipalities, SB 683

Chairman Sand called for action on the following bills:

SB 582, concerning cities; relating to the boundary lines thereof;

Rep. Leroy Fry made a motion that SB 582 be passed and placed on the consent calendar. Rep. Kenneth Francisco seconded the motion. The motion carried.

SB 499, concerning cemetery merchandise contracts;

Rep. George Dean made a motion to table SB 499. Rep. Arthur Douville seconded the motion. ~~The motion carried.~~ 4/24/86  
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Rep. Dorothy Nichols made a substitute motion that SB 499 be passed. Rep. Mary Jane Johnson seconded the motion. The motion carried.

Committee discussion followed. Committee members suggested the following:  
(1) Let cemeterians and funeral directors meet over the summer to work out a compromise; (2) Develop legislation that both sides support; (3) Have an interim study, although it was noted that there is no assurance that a request for an interim study would be approved; (4) Allow time for committee members to make a proper decision about the issue; (5) To move the bill out of committee would protect the consumer.

Chairman Sand called for a vote by hand on SB 499. The vote was 10 in favor and 9 opposed. The substitute motion carried.

Chairman Sand called for hearings on the following bills.

SB 623, concerning cities; relating to the collection of certain costs.

Sen. Robert G. Frey, sponsor of SB 623, gave background and intent of the bill.

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

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT,  
 room 521-S, Statehouse, at 1:30 ~~xxx~~ a.m./p.m. on MARCH 27, 1986

(See Supplemental Note - Attachment I.)

The hearing on SB 623 was closed.

Rep. Elizabeth Baker made a motion that SB 623 be passed. Rep. Dorothy Nichols seconded the motion. The motion carried.

SB 663, concerning tax statements required to be mailed by county treasurers to taxpayers; affecting the contents required to be included thereon;

Sen. Roy Ehrlich gave background and intent of SB 663. (See Supplemental Note - Attachment II, and memo from Glen Opie, dated 2/19/86, - Attachment III.)

Ms. Mary Hack, Staff, explained a proposed amendment to Line 40 of SB 663 which would delete the word "indicate" and insert in its place the word "exclude" and delete the word "exact."

A committee member pointed out that the provisions of SB 663 could cause programing problems.

Ms. Beverly Bradley, Kansas Assn. of Counties, appeared in opposition to SB 663 and provided sample 1985 Tax Levy sheet for Barton County, Kansas. (See Attachments IV and V.)

Mr. Alan F. Alderson, Attorney, Kansas County Treasurers' Assn., appeared to strongly oppose SB 663. (See Attachment VI.)

Ms. Mary P. Ladesic, Wyandotte Co. Treasurer, appeared in opposition to SB 663. (See Attachment VII.)

Mr. Mike Billinger, Ellis Co. Treasurer, appeared to express concerns about SB 663. Mr. Billinger requested the committee to vote against the bill. (See Attachment VIII.)

Mr. Harry Jones, III, President of Kansas County Treasurers' Assn., furnished written testimony in opposition to SB 663. (See Attachment IX.)

Ms. Patsy McDonald, Shawnee County Clerk, appeared in opposition to SB 663. (See Attachment X.)

Ms. Shirley Mackender, Clay County Clerk, appeared in opposition to SB 663. (See Attachment XI.)

Ms. Donna Kaiser, Dickinson County Clerk, furnished written testimony in opposition to SB 663. (See Attachment XII.)

Mr. Jerry McCoy, Sedgwick County Treasurer, furnished written testimony in opposition to SB 663. (See Attachment XIII.)

The hearing on SB 663 was closed.

SB 683, concerning motor fuel taxes; relating to the apportionment thereof to cities and counties;

Mr. Mike Heim, Staff, gave background and intent of SB 683. (See Supplemental Note -- Attachment XIV.)

Mr. Alan Alderson, Attorney, Kansas County Treasurers' Assn., appeared in support of SB 683. (See Attachment XV.)

A balloon bill, amending SB 683, was distributed and explained by Staff. (See Attachment XVI.)

Mr. Jim Kaup, League of Kansas Municipalities, pointed out language that appears to be repetitive in Lines 138 through 142 and Lines 93 through 98. Mr. Kaup said the League fully supports SB 683.

The hearing on SB 683 was closed.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT,  
room 521-S, Statehouse, at 1:30 ~~a.m.~~/p.m. on MARCH 27, 1986

Chairman Sand re-directed the Committee's attention back to SB 623.

Ms. Mary Hack, Staff, noted a needed technical amendment, to correct an error in the title of the bill, i.e. K.S.A. 1985 Supp. 12-1716e, and 12-1716f should be 12-1617e and 12-1617f.

Rep. Rick Bowden made a conceptual motion to amend SB 623 as explained by Staff and pass the bill favorably as amended. Rep. Phil Kline seconded the motion. The motion carried.

Chairman Sand announced that the committee will meet at 1:30 P. M. on Monday, March 31.

The Chairman announced that the Conference Committee on annexation will meet in Room 521-S, at 8:00 A. M., March 28.

The meeting was adjourned.

HOUSE COMMITTEE ON LOCAL GOVERNMENT

DATE 3/27/86

NAME

ADDRESS

REPRESENTING

NAME	ADDRESS	REPRESENTING
WB Damm	Topeka	J. Battentey
Mike Bellinger	HAYS	ELLIS COUNTY
Nancy Weeks	Sublette	Haskell County
Donna Bradford	Garden City	Finney
Lorin Larsen	Lincoln	Lincoln County
KEAN ANDERSON	TOPEKA	COUNTY TREASURERS ASS'N.
Mary Saderic	K.C. Kans	Wyandotte County
Harry Jones III	Smith Center	Pres. Ks Co. Treas. Assn.
BOB BRADLEY	Ipocka	KS Assoc of Counties
Shirley Mackender	Clay Center	Clay County Clerk
Donna Mae Kaser	Abilene	Chickinson County Clerk
David Newcomer	Trinitie Village	KCA
John Wassberg	Kansas City	Funeral Security Plans
BOB McCRACKEN	TOPEKA	PRES KCA
Ralph D. Harger	Oberlin	DeCATUR County
Almy Hammit	Lyndon	Orange Co Treasurer
Maule Sandell	Marionville	Marshall County Clerk
Keith Lilly	Salina	Saline Co. Treasurer
Pat McDonald	Topoka	Shawnee County
Idolia Berry	Scandia	Republic Co.
Rebecca Crenshaw	Topeka	Ks Cemetery Assn.
Gail Kang	TOPEKA	League of Municipalities

SESSION OF 1986

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 623**

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

Brief of Bill\*

S.B. 623 permits cities to recover costs of providing notice including postage to property in actions against property owners for the abatement of nuisances, weeds, or unsafe structures.

Background

The sponsor said the bill clarifies that cities may recover the costs of notification when taking action against property owners for the reasons stated above.

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

*Hs. Local Gov.  
ATTACHMENT I  
3/27/86*

SESSION OF 1986

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 663**

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

Brief of Bill\*

S.B. 663 provides that taxpayer tax statements prepared by the county treasurer shall show as a separate item the mill levy and tax due for the operation of recreation commissions whose levies are made by cities or school districts.

Background

Senator Ehrlich noted that a member of the Great Bend School District had asked for the legislation so taxpayers would realize what the actual levy was for education.

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

*Hs. Local Gov.  
ATTACHMENT II  
2/27/86*

February 19, 1986

From: Glenn Opie  
To: All Members USD 428 BOE  
Subject: Clear disclosure of Great Bend  
Recreation Commission mil levies

Dear Friends:

As you know, many years ago Great Bend by vote, authorized the Recreation Commission to levy up to 2 mils for Recreation. Not long ago, the legislature authorized Recreation Commissions to levy additionally up to 0.5 mils for "employee benefits". The amount of the Recreation mil levy is controlled solely by the Recreation Commission, but the recreation mill levy appears as a part of the total mil levy shown on your tax statement in the box labelled "USD."

I have felt for a long time that it is only fair that this Recreation levy be specifically identified and shown separate and apart from the USD total mil levy. I wrote Sen. Ehrlich and Representatives Buehler and Friedeman as an individual NOT purporting to speak for the board, that I felt clear indication of the two separate levies should be required on our tax statements. After all, we catch enough criticism for taxes we do levy without being blamed for someone else's levy.

It is true that some of the time, there is enclosed in the same envelope we receive our tax statements in, a lengthy "fineprint" recital of the mil levies of a lot of the taxing authorities: viz. the townships, benefit districts, BCCC, etc. etc.. You can look at this printout, and you will find it formidable. Few, if any, read, much less understand it.

I enclose a copy of the tax statement we all receive, You will note I have pencilled in an additional box. It is this addition which I am hopeful the legislature will mandate so that school districts won't get blamed for more of a mil levy than they impose. Had our local Recreation levy been shown on a separate box on our last tax statement, I believe our USD levy would have been shown about 2 mils less than it was. (Incidentally, I understand the local Commission asked recently that the legislature pass authorization for still an additional recreational levy. If this happens, it seems to me all the more imperative USD 428 not get the blame for any increase).

My understanding is that Sen. Ehrlich mentioned my concerns at the Legislative Coffee February 15 and under the circumstances I feel you should know the situation. I might add that the Rec. also collects "users' fees". I doubt if very many of the general public knows the total amount of this additional source of Rec revenue. I support the Recreation levy authorization, but in these times when there are inferences that some money matters are being "concealed" I feel total and accurate disclosure is only fair.

Respectfully,



Glenn O

encl

cc: Sen. Ehrlich  
Rep. G.R. Friedeman  
Rep. Frank Buehler

ATTACHMENT III

3/27/86  
Hs. Local Gov.

BARTON COUNTY TREASURER GREAT BEND, KANSAS

STATEMENT NO.

MILL LEVY

TO WHOM ASSESSED

I believe the levy for Recreation should be shown separately by another box identified "Recreation"

YEARS UNPAID TAXES

TAXABLE VALUE

YOU MUST PRESENT BOTH COPIES OF THIS NOTICE TO RECEIVE A RECEIPT

STATE	COUNTY	JUNIOR COLLEGE	TWP. OR CITY	U.S.D.	FIRE DISTRICT	Recreat
WATERSHED	CEMETERY	HOSPITAL	LIBRARY	OTHER	GENERAL TAX	

PAVING	CURB & GUTTER	SEWER	OTHER SPECIALS	GRAIN	INTANGIBLE
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LEGAL DESCRIPTION

FIRST HALF TAX

SECOND HALF TAX

**TOTAL TAX**

CHECK

CASH

TAX

CHANGE

TAX

INT.

ADV.

TOTAL

CLERK

TREASURER

MAKE CHECKS PAYABLE TO COUNTY TREASURER, BARTON COUNTY, GREAT BEND, KANSAS 67530

TAXES ARE DUE AND PAYABLE NOV. 1.

FIRST HALF TAXES ARE DELINQUENT AFTER DEC. 20TH. - SECOND HALF TAXES ARE DELINQUENT AFTER JUNE 20TH

THE LOCKWOOD CO. INC. ATCHISON, KANSAS 66002

C-101194



# Kansas Association of Counties

*Serving Kansas Counties*

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

Phone 913 233-2271

March 27, 1986

To: Representative Ivan Sand, Chairman  
Members of the House Local Government Committee

From: Beverly Bradley, Legislative Coordinator  
Kansas Association of Counties

Re: SB-663

Good afternoon ladies and gentlemen. Thank you for allowing me to testify today in opposition to SB-663. Counties are concerned about three general areas relating to this bill. One is additional cost to counties, one is additional time required if indeed it can be done and the third is the possible long range affects. Mill levy lists are currently available in each county and this list is published with the particular levy amounts for each tax. We believe this contains the information addressed in this bill.

There are County Clerks and County Treasurers here, Mr. Chairman who have detailed knowledge about the tax statements and they would like to testify at this time.

ATTACHMENT IV  
3/27/86  
Hs. Local Gov.

# TAX LEVIES 1985

## Barton County, Kansas

RATE OF TAX LEVIES ON EACH \$1,000 FOR YEAR 1985

Tangible Valuation 214,869,657

The minimum tax on grain is 50¢ for the first 1,000 bushels and 1/2 mill for each additional bushel.

### CITY LEVIES - 1985

ALBERT CITY		ELLINWOOD CITY		GREAT BEND CITY		OLMITZ CITY	
General	23.601	General	13.763	General	19.078	General	18.941
Bond & Interest	14.540	Employee Benefits	11.483	Capital Equipment	2.393	Bond & Interest	83.374
<b>CITY TOTAL</b>	<b>38.141</b>	Library	1.995	Special Liability Expense	1.775	<b>CITY TOTAL</b>	<b>102.315</b>
School District Unified No. 403	51.990	Fire Ambulance Equipment	1.995	Employee Benefits	4.335	School District Unified No. 403	51.990
Barton County Comm. College	14.650	Bond & Interest	5.387	Noxious Weed	.833	Barton County Comm. College	14.650
Township General Levy (Walnut)	.382	Noxious Weed	.998	Library	3.959	Township General Levy (Walnut)	.382
Central Kansas Library	.809	<b>CITY TOTAL</b>	<b>35.621</b>	Industrial	.973	Central Kansas Library	.809
Watershed District No. 58	1.930	School District Unified No. 355	40.927	Special Law Enforcement	1.936	County	12.763
County	12.763	Barton County Comm. College	14.650	Commission on Aging	.647	State	1.500
State	1.500	Hospital (Ellinwood District)	2.146	Bond & Interest	7.631	<b>GRAND TOTAL</b>	<b>184.409</b>
<b>GRAND TOTAL</b>	<b>122.165</b>	Comanche-Lakin Cemetery	1.033	<b>CITY TOTAL</b>	<b>43.560</b>	<b>PAWNEE ROCK CITY</b>	
		County	12.763	School District Unified No. 428	58.573	General	34.847
		State	1.500	Barton County Comm. College	14.650	Employee Benefits	6.616
		<b>GRAND TOTAL</b>	<b>108.640</b>	County	12.763	Bond & Interest	3.193
				State	1.500	<b>CITY TOTAL</b>	<b>44.656</b>
				<b>GRAND TOTAL</b>	<b>131.046</b>	School District Unified No. 495	64.250
						Barton County Comm. College	14.650
						Township General Levy (Pawnee Rock)	.159
						Township Cemetery Levy (Pawnee Rock)	.341
						Central Kansas Library	.809
						County	12.763
						State	1.500
						<b>GRAND TOTAL</b>	<b>139.128</b>
						<b>SUSANK CITY</b>	
						General	6.480
						<b>CITY TOTAL</b>	<b>6.480</b>
						School District Unified No. 431	47.036
						Barton County Comm. College	14.650
						Township General Levy (Union)	.531
						Central Kansas Library	.809
						County	12.763
						State	1.500
						<b>GRAND TOTAL</b>	<b>83.769</b>

### CLAFLIN CITY

General	17.552
Noxious Weed	.978
Recreation	.978
Law Enforcement	1.955
Retirement	1.170
Social Security	2.925
Bond & Interest	6.197
<b>CITY TOTAL</b>	<b>31.755</b>
School District Unified No. 354	37.769
Barton County Comm. College	14.650
Fire District No. 1	1.007
Library (Independent Twp.)	1.010
Clafin Cemetery	.889
County	12.763
State	1.500
<b>GRAND TOTAL</b>	<b>101.343</b>

### GALATIA CITY

General	1.773
<b>CITY TOTAL</b>	<b>1.773</b>
School District Unified No. 431	47.036
Barton County Comm. College	14.650
Township General Levy (Fairview)	.556
Township Cemetery Levy (Fairview)	.200
Central Kansas Library	.809
County	12.763
State	1.500
<b>GRAND TOTAL</b>	<b>79.287</b>

### HOISINGTON CITY

General	24.768
Special Fire Equipment	.490
Industrial Development	.094
Noxious Weed	.490
Employee Benefits	5.591
Library	3.919
Utility Service Charter Ord. #2	10.949
Bond & Interest	2.250
<b>CITY TOTAL</b>	<b>48.551</b>
School District Unified No. 431	47.036
Barton County Comm. College	14.650
County	12.763
State	1.500
<b>GRAND TOTAL</b>	<b>124.500</b>

### STATE LEVY

Kansas Educational Building Fund	1.000
State Institutions Building Fund	.500
<b>TOTAL</b>	<b>1.500</b>

### COUNTY LEVY

General	2.718
Road & Bridge	4.658
Health	.457
Soil Conservation	.089
Historical Collection	.044
Noxious Weed	.848
Extension Council	.719
Mental Health	.584
Ambulance	.207
Mental Retardation	.597
Employee Benefit	1.473
Election	.085
Special Liability	.187
Unemployment Compensation	.097
<b>TOTAL</b>	<b>12.763</b>

### BARTON COUNTY COMMUNITY COLLEGE

General	9.869
Employee Benefit	2.588
Vocational Education	2.048
Bond & Interest	.145
<b>TOTAL</b>	<b>14.650</b>

### FIRE DISTRICT NO. 1 LEVY

General	1.007
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*All Cheyenne Twp., All Clafin City, All Independent Twp., All Logan Twp.*

ALL TAXES ARE DUE NOVEMBER FIRST EACH YEAR  
 First half payable November 1st to December 20th inclusive.  
 Second half payable on or before June 20th.

*I hereby certify that the above is correct copy of the levies in Barton County, Kansas, for the year 1985.*

*Coleen Murphy*  
 COUNTY CLERK

Please Check Your Address Carefully.  
 If Incorrect, Notify County Clerk's Office.

### TOWNSHIP LEVIES - 1985

Townships	General	Road	Fire	Cemetery	Noxious Weed	TOTAL
Albion	.339	4.215	.569	-----	.447	5.570
Beaver	-----	2.695	.045	-----	-----	2.740
Buffalo	-----	3.976	2.378	-----	-----	6.354
Cheyenne	-----	5.052	-----	-----	-----	5.052
Clarence	.313	7.319	.329	-----	.343	8.304
Cleveland	.553	4.491	-----	-----	.667	5.711
Comanche	-----	4.669	.910	-----	.212	5.791
Eureka	.494	3.748	.896	-----	-----	5.138
Fairview	.556	7.699	-----	.200	.477	8.932
Grant	.500	4.797	.400	-----	.667	6.364
Great Bend	.552	3.727	2.208	-----	-----	6.487
N. Homestead	.361	4.765	.762	-----	-----	5.888
S. Homestead	-----	3.103	1.003	-----	-----	4.111
Independent	-----	5.603	1.010	-----	-----	6.613
Lakin	-----	4.217	1.261	-----	-----	5.478
Liberty	.066	3.782	2.926	-----	.575	7.349
Logan	.584	5.771	-----	-----	-----	6.355
Pawnee Rock	.159	6.076	.459	.341	.298	7.333
South Bend	.491	7.427	1.393	-----	-----	9.311
Union	.531	5.227	.485	-----	.354	6.597
Walnut	.382	4.995	.819	-----	.476	6.672
Wheatland	-----	7.756	-----	-----	.416	8.172

\*Library

### HOSPITAL DISTRICT (ELLINWOOD)

General	2.146
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*All Ellinwood City, All Lakin Township, All Comanche Township (Except West 2 Tiers)*

SCHOOL DISTRICT LEVIES - 1985	General	Bond & Interest	Recreation	Special Assessments	Capital Outlay	TOTAL
Great Bend #428	51.005	-----	-----	-----	3.898	58.573
Hoisington #431	47.036	1.301	2.369	-----	-----	51.706
Clafin #354	34.928	-----	-----	-----	2.841	37.769
Ellinwood #355	36.927	-----	-----	-----	4.000	40.927
<b>JOINT UNIFIED SCHOOL DISTRICTS</b>						
Stafford #351	28.400	-----	-----	-----	2.090	31.490
Ellsworth #328	40.563	-----	-----	-----	2.000	42.563
Rush #403	51.990	-----	-----	-----	-----	51.990
Pawnee #495	60.250	-----	-----	-----	4.000	64.250

### CEMETERY DISTRICT

CLAFIN CEMETERY	889
General	889
All Clafin City, Independent Twp., North Half Logan Twp.	
DUNDEE VALLEY CEMETERY	111
General	111
All Liberty Township	
COMANCHE-LAKIN CEMETERY	1,033
General	1,033
All Ellinwood City, Comanche, Lakin & South Half Logan Twp., Cheyenne Twp. SE/4, 25 E, 2 3/4 and 1/4	

### WET WALNUT CREEK WATERSHED NO. 58

General	1,930
Port of Buffalo, Clarence, Eureka, Grant, Walnut Townships and Albert City	

### CENTRAL KANSAS LIBRARY

General	746
Employee Benefits	809
<b>TOTAL</b>	<b>1,555</b>

*Fees: Albert Galatia, Pawnee Rock, Grant, Susan, All Twp. (except Independent)*

MEMORANDUM

**TO: MEMBERS OF HOUSE LOCAL GOVERNMENT COMMITTEE**  
**FROM: ALAN F. ALDERSON, ATTORNEY, KANSAS COUNTY TREASURERS ASSOCIATION**  
**RE: SENATE BILL NO. 663**  
**DATE: MARCH 27, 1986**

I must first indicate to this Committee that the County Treasurers Association did not appear at the Senate Committee hearing on this bill. We were not aware of the date it was heard and because the date of hearing was not published in the Senate Calendar. We do, however, strongly oppose this bill and certainly would have opposed it in the Senate Committee if we had known it was being heard.

The Supplemental Note prepared by the Research Department indicates the bill was introduced by the Senate Education Committee at the request of a member of the Great Bend School District to allow taxpayers to realize what the actual levy was for education. While making provisions to allow taxpayers to be better informed is a desirable goal, this goal can be realized in other ways which do not create a completely untenable situation for County Treasurers.

Our opposition to SB 663 is based upon the following factors:

1. The bill is to become effective on July 1, 1986. In larger counties as well as many smaller counties, tax statement forms have already been ordered. In order to accomodate the mandate of this bill, new forms would be required. In Sedgwick County, for example, these forms are ordered 2 years in advance. There is absolutely no room on present tax

*Hs. LOCAL GOV.*  
*ATTACHMENT VI*  
*3/27/86*

statements to break out both the mill levy and tax amount for all city, school district or joint recreation commissions located in the various counties. This bill simply presents most Treasurers with a physical impossibility.

2. In counties where the County Treasurer's Office is not computerized, each calculation required under this bill would have to be done by hand. Even in a small county like Cherokee, there are seven different recreation commissions and the calculations would vary with each taxpayer, depending on the district of their residence. To hire additional personnel to make these calculations for every tax statement would be a very expensive proposition.

3. The bill goes beyond achieving its stated goal. If the purpose of the bill is to break out the recreation commission's share of the tax levy in order to show the portion actually going for education, there is no purpose in this requirement for a city-established recreation commission. The bill purports, however, to require such a breakout for city recreation commissions. We assume this was an unintended defect.

4. The information which would be provided its taxpayers under the bill is already available and is now being provided. Those citizens or groups desiring to find out what their recreation levy is, may obtain this information from their County Clerk. The same information is also published with the budgets under current law. This bill would pay a very high price for greater public awareness.

5. As I previously mentioned, there is simply no room on the tax statements, even if there was sufficient manpower, to provide the

substantial additional information required under this bill. Even with a larger, more expensive form, the information would serve as an item of confusion only to the vast majority of taxpayers.

6. This bill sets an undesirable precedent. There are dozens of examples whereby levies for one purpose are included within the budgets of a larger taxing subdivision. The tax statement is an inappropriate place to begin publishing separate levies. If taken to its logical conclusion, the tax statement may eventually contain all of the information now each taxing subdivision's budget.

I have with me today several County Treasurers who will further elucidate on the points I have made. In summary, however, we believe we have provided you with sufficient information to show that Senate Bill No. 663 presents an unworkable requirement. We strongly urge you to recommend the bill unfavorably.

To: LOCAL GOVERNMENT COMMITTEE  
From: MARY P. LADESIC, WYANDOTTE COUNTY TREASURER  
Re: SENATE BILL 663

GOOD MORNING. MY NAME IS MARY LADESIC, I AM THE WYANDOTTE COUNTY TREASURER AND AM SPEAKING ON BEHALF OF THE TREASURER'S ASSOCIATION IN OPPOSITION TO SENATE BILL 663.

THE PASSAGE OF SENATE BILL 663 WHICH INCLUDES ADDING THE RECREATION MILL LEVY AND TAX TO THE PRESENT TAX STATEMENT WOULD CAUSE A GREAT FINANCIAL BURDEN TO THE TREASURER'S OFFICE.

THE PRESENT STATEMENT USED BY WYANDOTTE COUNTY USES THE MAXIMUM SPACE AVAILABLE ON THE STATEMENT FOR OTHER REQUIRED INFORMATION. ANY ADDITIONAL INFORMATION WOULD REQUIRE A NEW, LARGER STATEMENT.

WE FEEL THAT ADDING THIS BREAKDOWN ON THE TAX STATEMENT AS MANDATED IN SENATE BILL 663 DOES NOT COME CLOSE TO JUSTIFYING THE TIME AND ESPECIALLY THE EXPENSE THAT WOULD BE INCURRED.

IN WYANDOTTE COUNTY, DATA PROCESSING COSTS ALONE WOULD BE OUTRAGEOUS. ALL TAXBILL PRINT PROGRAMS WOULD HAVE TO BE REDESIGNED AND REPROGRAMMED. IN ADDITION, MODIFICATION TO MORE THAN 50 COLLECTION AND DISTRIBUTION PROGRAMS WOULD ALSO HAVE TO BE MADE. THIS WORK WILL TAKE A MINIMUM OF 3 MONTHS TIME, REQUIRING OVER 1,000 MAN HOURS AND COSTING MORE THAN \$25,000 (PROGRAMMER FEE OF \$25 PER HOUR).

CHANGING THE SIZE OF THE TAX STATEMENT WOULD ALSO REQUIRE MODIFICATION OR REPLACEMENT OF ALL PRINTERS, VALIDATING MACHINES

ATTACHMENT III  
Hs. LOCAL GOV. 3/27/86

AND ENCODERS AT EXTENSIVE COST. ALSO, THE FILING SYSTEM FOR RECEIPTS RETAINED BY THE COUNTY TREASURER WOULD BE RENDERED USELESS AS THEY ARE CUSTOM MADE FOR THE PRESENT SIZE STATEMENT.

THE COST OF MATERIALS WOULD FURTHER ADD TO THE ALREADY ASTRONOMICAL COSTS OF CHANGING THE TAX STATEMENT. THE STOCK OF OLD STATEMENTS AND ENVELOPES WOULD BE WASTED AND NEW STATEMENTS AND ENVELOPES WOULD HAVE TO BE PURCHASED. THE STORAGE AREA FOR THE LARGER STATEMENTS AND ENVELOPES WOULD ALSO HAVE TO BE INCREASED, CAUSING PROBLEMS WHERE NO ADDITIONAL STORAGE AREA IS AVAILABLE.

THIS BREAKDOWN ON THE TAX STATEMENT PROPOSED IN SENATE BILL 663 COULD ALSO ENCOURAGE THE BREAKDOWN OF OTHER SMALL MILL LEVIES ON THE TAX STATEMENT IN THE FUTURE AND WOULD FORCE THIS ENTIRE PROCEDURE TO BE REPEATED AT PROHIBITIVE COSTS.

FINALLY, ANY CHANGES TO THE TAX STATEMENT RESULTS IN GREAT CONFUSION TO THE TAXPAYER. THIS CONFUSION, IN RETURN, RESULTS IN NUMEROUS PHONE CALLS AND PERSONAL VISITS FOR INDIVIDUAL EXPLANATION OF THE TAX STATEMENT. THIS PLACES A HEAVY BURDEN AND INCREASED WORKLOAD ON OUR STAFF.

IT IS FOR THESE REASONS THAT WE OPPOSE SENATE BILL 663 AND REQUEST A NEGATIVE VOTE ON THE PASSAGE OF THIS BILL.

I WILL BE HAPPY TO ANSWER ANY QUESTIONS.

**DEPARTMENT OF  
DATA PROCESSING**

913 / 573-2885



WYANDOTTE COUNTY COURTHOUSE  
KANSAS CITY, KANSAS 66101

March 17, 1986

TO: Mary Ladesic  
County Treasurer

FROM: Gerald Verbeck

In regard to the changes required in Senate Bill No. 663, a redesign and reprogramming of the taxbill print programs would take a minimum of three months time. In addition to the taxbilling programs, some 50 computer programs used in the collection and distribution of ad valorem taxes would require modifications. One thousand man hours would be needed for these programs.

Additional time may be needed depending upon a final review of the requested requirements.

Sincerely,

A handwritten signature in cursive script that reads "Gerald Verbeck". The signature is fluid and matches the typed name below it.

Gerald Verbeck  
Assistant Director

GV:ka



MIKE BILLINGER  
TREASURER

JERRY SCHMIDTBERGER  
DEPUTY TREASURER

OFFICE OF  
ELLIS COUNTY TREASURER  
DRAWER 520  
HAYS, KANSAS 67601

TAX OFFICE 913 628-8249  
MOTOR VEHICLE REGISTRATION OFFICE 913 628-2034

March 27, 1986

To: Members of the House Local  
Government Committee

From: Mike Billinger  
Ellis County Treasurer

RE: Senate Bill 663

Mr. Chairman and Members of the Committee:

Good morning, I am Mike Billinger, Treasurer of Ellis County and I am appearing on behalf of the Kansas County Treasurer's Association.

I would like to take this opportunity to thank you for allowing me to appear before this committee. I realize your time is very valuable therefore I shall be brief and concise.

My appearance today is to express some serious concerns about Senate Bill 663. Please note the attachments to my presentation. These are a sampling of personal property statements mailed to businesses with a tax liability in Ellis County. During the past years Ellis County has strived to combine as many tax items as possible per statement, as well as condense the tax statement utilizing all the available space. This was done in order to eliminate approximately 40% of the personal property tax statements mailed and to continue the usage of the most inexpensive envelope as possible. This envelope allows us to mail our statements at the same cost as a first class letter.

With the passage of Senate Bill 663, Ellis County might experience additional expenses in several areas. First there would be the cost of reprogramming the computer system to print the necessary levy information

(1)

*Hs. LOCAL GOV.  
ATTACHMENT VIII  
3/27/86*

**MIKE BILLINGER**  
**TREASURER**

**JERRY SCHMIDTBERGER**  
**DEPUTY TREASURER**

**OFFICE OF**  
**ELLIS COUNTY TREASURER**  
**DRAWER 520**  
**HAYS, KANSAS 67601**

**TAX OFFICE 913 628-8249**  
**MOTOR VEHICLE REGISTRATION OFFICE 913 628-2034**

March 27, 1986

To: Members of the House Local  
Government Committee

From: Mike Billinger  
Ellis County Treasurer

RE: Senate Bill 663 (continued)

on the tax statement. This could be construed as a double cost since Ellis County presently prints a levy sheet containing this information and inserts it with all tax statements mailed. As a result it may be necessary to print one tax statement per taxing district per tax payer because of space limitations. Once again increasing the number of statements printed, worked and mailed. Then there would be the cost of redesigning the tax statement and envelopes in order to have the space needed to contain this information. With the enlargement of the envelope the cost per statement mailed would increase because of its unusual size. This one-time up front expense would require Ellis County to destroy a current three year supply of envelopes.

Briefly summarizing, it appears Ellis County would be faced with a variety of unnecessary expenses when this information is currently available either by referring to the levy sheet or contacting the Clerk's or Treasurer's offices. Therefore I request that you vote in opposition to Senate Bill 663. Once again thank you for your time and considerations.

Thank you.

Mike Billinger  
Ellis County Treasurer

# 1985 PERSONAL PROPERTY TAX STATEMENT

ELLIS COUNTY  
HAYS, KS 67601

TAXPAYERS KEEP THIS PART FOR YOUR RECORDS  
NO STATEMENT IS MAILED FOR SECOND HALF TAX

STATEMENT NO.	TAXPAYER I.D.	ADVANCE	FIRST HALF	SECOND HALF	TOTAL DUE
0005272	0300400	\$0.00	\$17307.45	\$17307.44	\$34614.89
PROPERTY ITEM	TAX UNIT	TAXABLE VALUE	LEVY	TAX	
36-11-20SE (RUCS-DA)W	ELT388CKEF ✓	\$342858.	76.762	\$26318.47	
23-13-17SW (ROME A)W	HET432CKEF ✓	\$27136.	75.152	\$2039.32	
08-11-17SE (GUMBLE)W	BUT270CKEF ✓	\$42902.	71.705	\$3076.29	
07-11-17NE (HENDERS)W	BUT270CKEF	\$28558.	71.705	\$2047.75	
09-11-19NE-GIINTH A	ELT269CKEF	\$2441.	57.536	\$140.45	
31-12-20NE-HUBER	ELT388CKEF	\$4994.	76.762	\$383.35	
31-12-20SE-BITTEL	ELT388CKEF	\$7937.	76.762	\$609.26	

LEVY BY TAXING DISTRICT

SEE OTHER SIDE FOR HOMESTEAD OR RENTAL CLAIM AND FOR FOOD SALES TAX CLAIM INFORMATION

MURFIN DRILLING COMPANY \*  
C/O W R MURFIN  
250 N. WATER-STE 300  
WICHITA KANSAS  
67202  
OWNER'S NAME IF TAXPAYER DESIGNATED

# 1985 PERSONAL PROPERTY TAX STATEMENT

PTAX

STATEMENT NO.	TOTAL DUE
0005272	\$34614.89
FIRST HALF	SECOND HALF
\$17307.45	\$17307.44

### IMPORTANT

TAXES DUE . . .  
... NOV. 1, 1985  
FIRST HALF DELINQUENT . . .  
... DEC. 21, 1985  
SECOND HALF DELINQUENT . . .  
... JUNE 21, 1986

IF FIRST HALF BECOMES DELINQUENT, THE FULL TAX IS DUE.  
TREASURER NOT RESPONSIBLE FOR OMISSION OF PROPERTY. PLEASE CONTACT APPRAISER ON QUESTIONS ABOUT TAXABLE VALUE.

MAKE CHECKS PAYABLE TO ELLIS COUNTY TREASURER  
MAIL TO: ELLIS COUNTY TREASURER  
P.O. BOX 520  
HAYS, KS 67601

IF THIS AMOUNT IS \$10.00 OR LESS IT MUST BE PAID IN FULL  
MIKE BILLINGER  
COUNTY TREASURER

DETACH ALONG THIS LINE

# 1985 PERSONAL PROPERTY TAX STATEMENT

ELLIS COUNTY  
HAYS, KS 67601

TAXPAYERS KEEP THIS PART FOR YOUR RECORDS  
NO STATEMENT IS MAILED FOR SECOND HALF TAX

STATEMENT NO.	TAXPAYER I.D.	ADVANCE	FIRST HALF	SECOND HALF	TOTAL DUE
0005028	0300078	\$0.00	\$7668.20	\$7668.20	\$15336.40
PROPERTY ITEM	TAX UNIT	TAXABLE VALUE	LEVY	TAX	
21-14-19NE (KRAUS A)W	BCT489CKEF ✓	\$29916.	96.452	\$2885.46	
27-14-19NE (KRAUS I)W	BCT489CKEF	\$20409.	96.452	\$1968.49	
28-14-19NE (FEITZ)W	BCT489CKEF	\$25733.	96.452	\$2482.00	
27-14-16NE (SCHRANT)W	VIT432CKGF ✓	\$5845.	75.775	\$442.90	
27-14-16NW (DREIL)W	VIT432CKEF	\$15483.	75.167	\$1163.81	
34&35-15-16 (BEECH)W	FRT432CKEF	\$31414.	75.303	\$2365.57	
06-15-18SW (DECHANT)W	LOT489CKEF	\$2802.	96.516	\$270.44	
33-11-19N (SOLOMON)W	ELT388CKEF ✓	\$48953.	76.762	\$3757.73	

LEVY BY TAXING DISTRICT

SEE OTHER SIDE FOR HOMESTEAD OR RENTAL CLAIM AND FOR FOOD SALES TAX CLAIM INFORMATION

SOUTHERN STATES OIL CO \*  
ZLASMO ENERGY CORP.  
2700 E. 51ST  
SUITE 480  
TULSA, OK  
74105  
OWNER'S NAME IF TAXPAYER DESIGNATED

# 1985 PERSONAL PROPERTY TAX STATEMENT

PTAX

STATEMENT NO.	TOTAL DUE
0005028	\$15336.40
FIRST HALF	SECOND HALF
\$7668.20	\$7668.20

### IMPORTANT

TAXES DUE . . .  
... NOV. 1, 1985  
FIRST HALF DELINQUENT . . .  
... DEC. 21, 1985  
SECOND HALF DELINQUENT . . .  
... JUNE 21, 1986

IF FIRST HALF BECOMES DELINQUENT, THE FULL TAX IS DUE.  
TREASURER NOT RESPONSIBLE FOR OMISSION OF PROPERTY. PLEASE CONTACT APPRAISER ON QUESTIONS ABOUT TAXABLE VALUE.

MAKE CHECKS PAYABLE TO ELLIS COUNTY TREASURER  
MAIL TO: ELLIS COUNTY TREASURER  
P.O. BOX 520  
HAYS, KS 67601

IF THIS AMOUNT IS \$10.00 OR LESS IT MUST BE PAID IN FULL  
MIKE BILLINGER  
COUNTY TREASURER

DETACH ALONG THIS LINE

1984 TAX LEVIES, ELLIS COUNTY, KANSAS  
 RATE EXPRESSED IN DOLLARS PER 1000 TANGIBLE VALUATION

<u>STATE</u>		<u>ELLIS CITY</u>	
Educational Building -----	1.000	General -----	25.727
Eleemosary Building -----	.500	Law Enforcement & Fire -----	2.000
		Employee Benefits -----	9.398
Total -----	1.500✓	Special Liability Insurance ---	.310
		Library -----	4.000
		Industrial -----	.393
		Noxious Weed -----	1.000
		Bond & Interest -----	18.097
		No-Fund Warrants -----	.513
		Total -----	61.438✓
 <u>COUNTY</u>			
Road & Bridge -----	10.339	<u>HAYS CITY</u>	
Special Bridge -----	1.884	General -----	4.647
Building -----	.330	Airport -----	.307
Health -----	.306	Library -----	5.250
Appraiser's Cost -----	1.037	Library Employee Benefits ----	.298
Conservation District -----	.111	Employee Benefits -----	4.379
Historical Society -----	.200	Special Fire Equipment -----	.500
Fair -----	.436	Special Liability -----	.500
Cemetery -----	.010	Bond & Interest -----	12.258
Mental Health -----	.880	Library No-Fund Warrants -----	.745
Noxious Weed -----	.699	Total -----	28.884✓
Mental Retardation -----	1.000	<u>SCHOENCHEN CITY</u>	
Ambulance -----	1.980	General -----	6.969
Employee Benefit -----	1.395	Bond & Interest -----	7.550
Junior College -----	.193	Total -----	14.519✓
Extension Council -----	.665	<u>VICTORIA CITY</u>	
Election -----	.121	General -----	20.440
Bond & Interest -----	.646	Employees Benefits -----	6.038
Total -----	22.232✓	Bond & Interest -----	10.688
		Total -----	37.166✓
 <u>TOWNSHIPS</u>			
BIG CREEK General -----	.038✓	<u>DISTRICTS</u>	
BUCKEYE General -----	.136✓	ELLIS COUNTY RURAL FIRE DISTRICT NO. 1	General -----
FREEDOM General -----	.306✓	GORHAM FIRE DISTRICT	General -----
HERZOG General -----	.026✓	CENTRAL KANSAS LIBRARY DISTRICT	General -----
LOOKOUT General -----	.260✓		Employee Benefits -----
VICTORIA General -----	.044✓		

ELLIS COUNTY RURAL FIRE DISTRICT NO. 1	General -----	.903✓
GORHAM FIRE DISTRICT	General -----	1.500✓
CENTRAL KANSAS LIBRARY DISTRICT	General -----	.724✓
	Employee Benefits -----	.031✓

UNIFIED SCHOOL DISTRICTS

<u>DIST NO</u>	<u>GEN'L</u>	<u>CAP OUTLAY</u>	<u>SPEC ASSM'T</u>	<u>RECREATION</u>	<u>BOND &amp; INTEREST</u>	<u>TOTAL</u>
U 269	21.750	1.510	-	-	-	23.260✓
U 270	21.600	4.000	-	.640	-	26.240✓
U 388	29.857	2.000	-	1.000	3.838	36.695✓
U 395	40.140	3.000	-	-	-	43.140✓
U 399	20.260	1.960	-	-	-	22.220✓
U 403	51.260	-	-	-	-	51.260✓
U 407	52.080	4.000	-	-	-	56.080✓
U 432	37.029	3.000	-	.500	-	40.529✓
U 489	51.575	4.000	.173	1.500	3.615	60.863✓
U 489 (No Bond)	51.575	4.000	.173	1.500	-	57.248✓

STATE OF KANSAS  
 COUNTY OF ELLIS, SS:

I, Peggy J McCullick, County Clerk of Ellis County, Kansas, do hereby certify that the above is a complete list of tax levies on all tangible property in Ellis County for the year 1984.

SEAL:

PEGGY J MCCULLICK  
 ELLIS COUNTY CLERK

*Kansas County Treasurer's Association*



HARRY "SKIP" JONES III  
SMITH CENTER, KANSAS 66967

House Committee Hearing: Local Government

R.E. SB 663

March 27, 1986

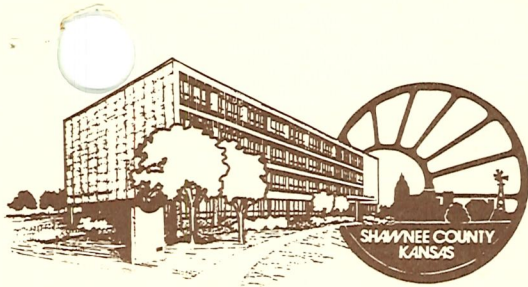
Committee Members;

My name is Harry Jones III, President of Kansas County Treasurers Assn. Thank you for the opportunity to appear before you. I am here to express our concerns with the detrimental effects of this bill to the taxpayer if passed. They would be more concerned with a tax levy increase to fund additional costs to implement this bill. All this information is already included in the county levy summary sent with every tax statement, except for the amount of the recreation tax. The additional costs does not justify any benefits derived from SB 663. These additional costs would be reflected in newly designed tax statements, new tax receipt books, new tax statement envelopes, new validating equipment, and added postage. Additional staff may be required also. We are not on computer and have already began working on next years tax statments. It would impossible to change everything for next years taxes. I am going to list below several examples of what the recreation levy and tax would be to show what small amounts they would be.

	Valuation	Tax Levy	Total Tax	Rec. Levy	Rec. Tax	Paving Tax
Taxpayer A	4655	153.15	712.91	1.21	5.63	
Taxpayer B	870	153.15	181.15	1.21	1.05	48.26
Taxpayer C	4830	153.15	773.61	1.21	5.84	33.90
Taxpayer D	300	153.15	58.20	1.21	.36	
Taxpayer E	6240	125.40	782.50	1.21	7.55	

I have shown a range of recreation tax from a high of \$7.55 to a low of .36 for funding West Smith County Recreation District. I believe the tax statements should be kept simple and easy to understand while keeping costs down. This is why our association is sincerely opposed to the passage of SB 663. Thank you.

*Hs. LOCAL GOV.  
ATTACHMENT IX  
3/27/86*



Shawnee County  
Office of County Clerk

PATSY A. "PAT" McDONALD

295-4155 Main  
295-4159 Accounting

Courthouse - Room 107  
Topeka, Kansas 66603

March 26, 1986

Representative Ivan Sand, Chairman  
Local Government Committee; and the  
Local Government Committee

I am speaking in opposition to Senate Bill 663 which requires that a mill levy and tax dollar amount for a city or school recreation fund be shown separately on a tax statement.

Currently according to K.S.A. 79-2001 a levy sheet must be published three times in the official County newspaper once a week for three consecutive weeks. The cost of this publication for Shawnee County this year was \$1,006.69. I have attached a mill levy sheet for Shawnee County and have highlighted the recreation levy for the City of Topeka.

I have also attached a sample tax statement so you can see that the State, County, City, township, school and other levies show a dollar amount.

It is possible for taxpayers to take their assessed valuation shown on the tax statement and multiply it by the levy on the published levy sheet.  
For example:

\$1,000 valuation x 2.65 mills is \$2.65 (Topeka City Recreation levy)

Also, any County Clerk is most happy to assist a taxpayer with a breakdown of tax dollars.

I feel that to publish this recreation levy separately will open the door to many requests from special interest groups, such as the aging, mental health, ambulance and so on. This is why we publish levy sheets and hand them out.

In Shawnee County, the tax statements are already ordered for 1986 taxes. To reprogram for this initial recreation levy would cost our County approximately \$1,000.00. If we begin to show levies and tax dollars on the tax statements at the fund level, it would be a massive reprogramming effort. We would be publishing a tax statement as large or larger than a levy sheet which would be very expensive, cumbersome and a duplication of services.

Patsy A. McDonald  
Shawnee County Clerk

PAM:clh

ATTACHMENT X

3/27/86

Hs. LOCAL GOV.

INFORMATION BLOCKS

A	B	C	D	E
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SHAWNEE COUNTY, KANSAS

PROPERTY ADDRESS 1003 Somewhere Pl.		CODE 98240	LOAN CO.	LOAN NUMBER
--	--	---------------	----------	-------------

CERT. #	YEARS	TAX

TAXED ITEMS	
Land	850
Imp	150

SPECIAL ASSESSMENTS	
TOTAL SPECIALS	TOTAL TAXES DUE
	162.26

TAX UNIT	TAXES PER \$100.00	MILL LEVY	VALUATION	GENERAL TAXES	TOTAL SPECIALS	TOTAL TAXES DUE
001	16.226	162.26	1,000	162.26		162.26

GENERAL TAX BREAKDOWN

STATE	COUNTY	TOPEKA CITY
1.50	32.96	38.28
TOWNSHIP	SCHOOL	OTHER
	64.58	24.94

TYPE 2	I.D. A A011234123001001	CK	BOOK & PAGE
John Doe 1003 Somewhere Pl. Topeka, KS 66606			

1985  
TAX  
STATEMENT

SEE INSTRUCTIONS ON BACK SIDE

FIRST HALF INTEREST	81.13
SECOND HALF INTEREST	81.13

CHECK \_\_\_\_\_ CASH \_\_\_\_\_ CHANGE \_\_\_\_\_

ADAMS BUSINESS FORMS INC TOPEKA KS 913-233-4100

**SHAWNEE COUNTY TAX LEVY SCHEDULE**

Prepared by the County Clerk's Office

1985 Tax Levies Per \$1,000 Assessed Valuation

LINE:	TAXING DISTRICT	FUND	FUND LEVY	DISTRICT TOTAL	TOTAL LEVY
1.	STATE OF KANSAS — LEVY			\$ 1.50	
		Educational Building	\$ 1.00		
		Institutions Building	.50		
2.	SHAWNEE COUNTY — LEVY			32.96	
		General	24.12		
		Road and Bridge	4.35		
		Special Bridge	1.23		
		Special Liability Expense	.35		
		County Bond and Interest	.54		
		Civic Center Bond & Interest	2.37		
3.	CITY OF TOPEKA — LEVY			38.28	
		General	12.62		
		Bridge	.28		
		Fire Protection	.54		
		Drainage Maintenance	.97		
		General Improvement	2.95		
		Street Lighting	1.73		
		Park	6.39		
		Special Liability Expense	1.04		
		Recreation	2.65		
		Bond and Interest	9.11		
4.	METRO TRANSIT AUTHORITY — LEVY			1.42	
5.	METRO TOPEKA AIRPORT AUTHORITY — LEVY			2.90	
		General	1.75		
		Bond and Interest	1.15		
6.	TOPEKA PUBLIC LIBRARY — LEVY			5.43	
		General	4.92		
		Employee Benefits	.51		
7.	WASHBURN UNIVERSITY — LEVY			15.19	
		General	6.38		
		Employee Benefits	6.07		
		Special Liability Exp.	.53		
		Debt Retirement & Const.	2.21		
8.	SUB-TOTAL — CITY WIDE LEVIES FOR TOPEKA CITY *THIS is NOT the total levy, as it does not include school districts, drainage districts, etc. For total levy in Unit No. 1 — add line 9.				*97.68
9.	UNIFIED SCHOOL DIST #501 (TOPEKA SCHOOL SYSTEM)—LEVY			64.58	
		General	61.63		
		Capital OutLay	2.95		
10.	TOTAL LEVY PER \$1,000 VALUATION FOR UNIT #1 IN CITY OF TOPEKA				162.26

NOTE: The tax rate varies in different areas within the City of Topeka due to the fact that not all of the levies are City wide. For example, the Topeka School District (Unified School District No. 501) does not cover all of the City. The Seaman School District (U.S.D. No. 345) covers a considerable portion of North Topeka. Therefore, the levy in that portion of the city varies from the rest of the City. Likewise, the Shawnee Heights District (U.S.D. No. 450) covers a portion of East Topeka and South Topeka and the Washburn District (U.S.D. No. 437) covers a portion of the South and Southwest part of the City. Also the Shunganunga Drainage District covers a portion of Topeka along Shunganunga Creek and the North Topeka Drainage District covers all but a small portion of North Topeka.

Lines 1 thru 7 above, show the detail of levies which are City wide (total on Line 8). To determine the total levy for a specific area in Topeka City, it is necessary to add the district levies to the City wide levies. For example, the Unit No. 1 levy would be the "Total City Wide Levies" of 97.68 plus the Topeka School District Levy (U.S.D. No. 501) of 64.58 for a total levy of 162.26 per each \$1,000 of assessed valuation. This is shown on lines 9 and 10.

**TAX LEVIES FOR UNITS IN THE CITY OF TOPEKA AS FOLLOWS:**

UNIT NO.	CITY WIDE LEVY	UNIFIED SCHOOL DISTRICTS NO.	UNIFIED SCHOOL DISTRICTS LEVY	DRAINAGE DISTRICTS NAME	DRAINAGE DISTRICTS LEVY	TOTAL LEVY
001	97.68	501	64.58			162.26
002	97.68	501	64.58	Shunga Dr.	.99	163.25
003	97.68	501	64.58	N. Topeka	2.18	164.44
007	97.68	345	55.09	N. Topeka	2.18	154.95
009	97.68	345	55.09			152.77
010	97.68	450	67.28			164.96
014	97.68	437	67.86			165.54
016	97.68	345	55.09	Kaw Drain	4.72	157.49
022	97.68	501	64.58	Ward Martin Cr.	1.49	163.75
099	97.68	501	64.58			162.26



The following tables show the levies made by various tax levying districts and include: Townships, Cities of the Third Class, Unified School Districts, etc. To compute the total levy for a specific property, add the State and County levies plus the applicable Township or City and Unified School levies. To this add the other levies which may apply such as Drainage District, etc.

**TOWNSHIP LEVIES — 1985**

	General	Road	Spec. Road	Nox. Weed	Cemetery	Fire	Library	Employee Benefits	Library Employee Benefits	Park	Out. Dist. Tuition	Ambulance	No. Fund Warrant	Total Levy
AUBURN	.50	6.44		1.00	1.00						1.71			10.65
DOVER		5.95			.19						1.85			7.99
GROVE	.62	9.28			1.23			.83			2.54			14.50
MENOKEN	.53	7.09			1.07						.69			9.38
MISSION	.51	10.20	2.00			5.08		1.11			1.68	1.00		21.58
MONMOUTH		6.39	5.00	1.01		3.00					.31			15.71
ROSSVILLE	.54	7.46			1.08		1.08	.62			1.86			12.64
SILVER LAKE	.52	8.04			1.03		1.78	.49	.13		3.07		6.00	21.06
SOLDIER		7.55		.25		2.57		.85			1.40			12.62
TECUMSEH		6.99			.22			.55			1.47			9.23
TOPEKA		7.94		.25				.51			1.41			10.11
WILLIAMSPORT		6.37			.10	2.90					1.09			10.46

**THIRD CLASS CITIES — 1985**

	General	Street Lighting	Employee Benefits	Law Enforcement	Total Levy
AUBURN	8.67	1.00			9.67
ROSSVILLE	12.48		3.99		16.47
SILVER LAKE	11.35			2.00	13.35
WILLARD	5.72				5.72

**TOWNSHIP LEVIES APPLICABLE TO CITIES — 1985**

	General	Cemetery	Library	Employee Benefits	Library Employee Benefits	Out Dist. Tuition	Total Levy
Auburn Township on Auburn City	.50	1.00				1.71	3.21
Dover Township on Willard City		.19				1.85	2.04
Rossville Township on Rossville City	.54	1.08	1.08	.62		1.86	5.18
Silver Lake Township on Silver Lake City	.52	1.03	1.78	.49	.13	3.07	7.02

**UNIFIED SCHOOL DISTRICT LEVIES — 1985**

	General	Capital Outlay	Special Assessment	School Retirement	Bond & Interest	Total Levy
321 ROSSVILLE	17.19	4.00			3.60	24.79
330 DOVER	62.00					62.00
340 MERIDEN	69.80	2.50			7.66	79.96
345 SEAMAN	51.11	3.98				55.09
372 SILVER LAKE	42.68	4.00			4.10	50.78
434 SANTA FE TRAIL	55.49	4.00			5.37	64.86
437 WASHBURN	52.76	3.94			11.16	67.86
450 SHAWNEE HGTS	50.76	3.99			12.53	67.28
501 TOPEKA	61.63	2.95				64.58

**FIRE DISTRICT LEVIES — 1985**

	General	Bond & Interest	Employee Benefits	Total Levy
No. 1 Grove, Menoken, Silver Lake Townships & Silver Lake City	2.01			2.01
No. 2 Auburn Township and Auburn City	2.89	2.11		5.00
No. 3 Rossville Township and Rossville City	3.10	3.70		6.80
No. 4 Dover Township and Willard City	4.80			4.80
Topeka-Tecumseh Townships Joint	6.46		1.21	7.67

**DRAINAGE DISTRICT LEVIES — 1985**

	General	Total Levy
Kaw River	4.72	4.72
North Topeka	2.18	2.18
Rossville Drain	3.16	3.16
Shunganunga No. 1	.99	.99
Silver Lake	.72	.72
Ward Martin	1.49	1.49
Tri-County (per unit)	.07	.07

**COUNTY SEWER DISTRICT LEVIES — 1985**

	Maintenance	Bond & Interest	No Fund Warrants	Total Levy
No. 2	10.00			10.00
No. 3*				
No. 4	20.00			20.00
No. 5*				
No. 6	8.00			8.00
No. 8	15.00			15.00
No. 9*		8.91		8.91
No. 15	10.00			10.00
No. 16	13.66		9.95	23.61
No. 17	20.00			20.00
No. 31	15.00			15.00
No. 33*	10.00	22.70		32.70

(\*Sewer Nos. 3, 5 & 9 will add the levies of Sewer No. 33 for a Total Sewer District Levy)

**OTHER DISTRICT LEVIES — 1985**

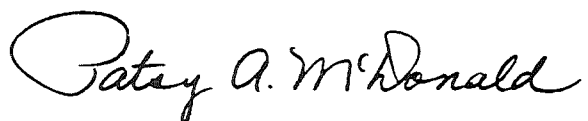
	General	Police & Fire	Employee Benefits	Bond & Interest	Total Levy
Metro Topeka Airport Authority	1.75			1.15	2.90
Sherwood Improvement District		2.21			2.21
Shawnee Center Cemetery	.33				.33
Pauline Street Lighting	2.81				2.81
N.E. Kansas Libraries (Includes all of Shawnee County except Topeka, Rossville & Silver Lake Cities and Rossville & Silver Lake Townships)	.71		.02		.73

**WATERSHED DISTRICT LEVIES — 1985**

	General
Cross Creek J-42	1.90
Wakarusa J-35	1.58

I, Patsy A. McDonald, County Clerk of Shawnee County, Kansas do hereby certify that the above is a correct statement of the tax levies of Shawnee County, Kansas, for the year 1985.

SEAL



Patsy A. McDonald, County Clerk

# CLAY COUNTY CLERK

Box 98

Clay Center, Kansas 67432

Phone 632-2552

March 27, 1986

Honorable Members of the Local Government Committee

RE: SB 663

Chairman Sand and Committee Members

I am Shirley Mackender, County Clerk of Clay County, and I thank you for the opportunity to testify in opposition to SB 663.

Some counties do break down their levies on their tax receipts by total district levies but not by individual funds. As you can see by the levy sheet it would take an enormous tax receipt to do that.

There are also a lot of counties that only put the total levy on the tax billing.

There are many counties that are not on computer so every tax statement would have to be computed by hand and typed on seperately. Even on our computer, if this levy is pulled out of all the rest it has to be keyed in by hand. In our small county this would mean changes on 3000 tax receipts. The program we are now using would have to be changed and there would be no small charge to do this. Program changes in our county would be in excess of \$500.00.

The bill reads on lines 32 through 36 that the treasurers shall mail a tax statement showing this information after the tax roll is delivered. Does this mean she would figure this amount on each individual statement? The treasurer or staff is not familiar with processing the tax roll or it's procedure.

Also I would like to bring to your attention that the tax statement forms for the 1986 tax roll have already been special ordered from the printer and would have to be reprinted at a cost of over \$2200.00 as we would have to pay for them twice in order to change them.

Each tax payer is given a levy sheet on request and it is also printed three times in the local paper. I feel if someone is concerned with this recreational levy it would be an easy matter for this individual to compute this information.

I thank you for your time and respectfully ask you to oppose SB 663.

*Shirley Mackender*  
Shirley Mackender  
Clay County Clerk

HS. LOCAL GOV.  
ATTACHMENT XI

3/27/86

# Clay County, Kansas

## State & County Levies For The Year 1985

County Levy based on valuation of \$38,955,154. Levies Expressed at Rate in Dollars upon each One Thousand Dollars of Assessed Valuation.

### STATE AND COUNTY LEVIES

State Educational Building-----	1.00		
State Institutions Building Fund-----	.50	State Total -----	1.50
County General Fund-----	7.82		
County Road and Bridge-----	16.40		
County Fair-----	.20		
County Fair Maintenance-----	.18		
County Health-----	.56		
County Park-----	.35		
County Mental Health-----	.54		
Historical-----	-----		
Conservation District-----	.15		
County Special Bridge-----	2.23		
Employee Benefit-----	2.28		
County Election-----	-----		
County Agricultural Extension Council-----	1.52		
County Mental Health (KSA 4004-4011)-----	.75		
Junior College-----	.66		
County Noxious Weed-----	1.09		
Ambulance-----	2.23		
Noxious Weed Chemical-----	.56		
Economic Development-----	.19		
Elderly-----	.94		
Appraiser's Cost Fund-----	1.22		
Reappraisal-----	2.88		
Bond & Interest-----	1.04	County Total -----	43.79
		State and County Total -----	45.29

### TOWNSHIP LEVIES

General	Road	Nox. Weed	Sp. Road Impr.	No-Fund Warr.	Total
Athelstane-----	5.79	1.12	4.91	-----	11.82
Blaine-----	5.00	1.49	3.99	-----	10.48
Bloom-----	5.77	1.86	5.02	-----	12.65
Chapman-----	5.50	1.02	5.06	2.80	14.38
Clay Center-----	5.15	-----	2.93	-----	8.08
Exeter-----	.62	5.75	1.86	6.21	5.54
Five Creeks-----	7.44	-----	5.02	-----	12.46
Garfield-----	9.20	1.82	8.27	-----	19.29
Gill-----	5.63	-----	4.94	.99	11.56
Goshen-----	.63	7.29	5.02	-----	12.94
Grant-----	6.88	.79	7.92	8.13	23.72
Hayes-----	4.99	.61	5.05	-----	10.65
Highland-----	5.84	.58	10.43	-----	16.85
Mulberry-----	.59	7.16	4.80	-----	12.89
Oakland-----	5.02	1.51	5.77	3.31	15.61
Republican-----	9.25	.66	-----	-----	9.91
Sherman-----	.46	5.92	-----	-----	6.38
Union-----	9.53	.48	4.96	-----	14.97

### CITY LEVIES

CLAY CENTER CITY		CLIFTON CITY	
General Operating-----	17.08	General Operating-----	28.55
Library-----	3.00	Library-----	1.95
Law Enforcement-----	-----	Social Security-----	3.22
Noxious Weed-----	1.00	Noxious Weed-----	.68
<u>Public Recreation-----</u>	<u>1.00</u>	Bond & Interest-----	11.17
Social Security-----	3.50	Township General-----	.59
Employee Retirement-----	1.35	<u>Sp. Parks &amp; Recreation-----</u>	<u>1.81</u>
Workman's Compensation-----	1.83	Unemployment Tax-----	-----
Employment Security-----	.03	Workman's Compensation-----	2.39
Industrial-----	1.00		
Bond & Interest-----	8.30	City Total-----	50.36
		State-----	1.50
City Total-----	38.09	County-----	43.79
State-----	1.50	Unified School #224-----	43.98
County-----	43.79	Hospital-----	2.06
Unified School # 379-----	49.47	Cem. C & W 11-----	.64
Hospital-----	2.06	Clifton City Total-----	142.33
Clay Center City Total-----	134.91		

### GREEN CITY

General Operating-----	12.34
Noxious Weed-----	1.00
Township General-----	-----
Social Security-----	1.30
Law Enforcement-----	2.00
Bond & Interest-----	69.95
City Total-----	86.59
State-----	1.50
County-----	43.79
Unified # 379-----	49.47
Hospital-----	2.06
Library (N.C.K.) Gen..74 Ret .15-----	.89
Green City Total-----	184.30

### LONGFORD CITY

General Operating-----	9.64
Special Light-----	-----
Township General-----	-----
Noxious Weed-----	-----
Social Security-----	.92
City Total-----	10.56
State-----	1.50
County-----	43.79
Unified #379-----	49.47
Cem. # 3-----	-----
Hospital-----	2.06
Library (N.C.K.) Gen..74 Ret..15-----	.89
Longford City Total-----	108.27

### CITY LEVIES

MORGANVILLE CITY	
General Operating-----	11.80
Noxious Weed-----	1.00
Bond & Interest-----	45.80
Township General-----	.46
Law Enforcement-----	2.00
Employee Benefit-----	2.41
City Total-----	63.47
State-----	1.50
County-----	43.79
Unified #379-----	49.47
Hospital-----	2.06
Library (N.C.K.) Gen. .74 Ret.15-----	.89
Morganville City Total-----	161.18

### VINING CITY

General Operating-----	15.84
Noxious Weed-----	1.49
Township General-----	.59
City Total-----	17.92
State-----	1.50
County-----	43.79
Unified # 224-----	43.98
Cem. # C & W 7-----	1.65
Hospital-----	2.06
Library (N.C.K.) Gen..74 Ret..15-----	.89
Vining City Total-----	111.79

### OAK HILL CITY

General Operating-----	8.03
Noxious Weed-----	1.41
Township General-----	-----
City Total-----	9.44
State-----	1.50
County-----	43.79
Unified # 379-----	49.47
Cem. # 3-----	-----
Hospital-----	2.06
Longford Rural Fire Dist. # 1-----	1.54
Library (N.C.K.) Gen. .74 Ret..15-----	.89
Oak Hill City Total-----	108.69

### WAKEFIELD CITY

General Operating-----	8.28
Library-----	2.00
Social Security-----	3.70
Retirement-----	1.86
Special Street-----	3.06
Industrial Development-----	-----
Bond and Interest-----	15.67
Township General-----	-----
Law Enforcement-----	2.00
Workman's Compensation-----	.71
City Total-----	37.28
State-----	1.50
County-----	43.79
Unified # 379-----	49.47
Cem. # 23-----	2.54
Hospital-----	2.06
Wakefield City Total-----	136.64

### CEMETERIES

Fancy Creek-----	1	1.81	Lincoln-----	19	.41
Sherman-----	2	.18	Hebron-----	20	.36
Rose Meron & Pleasant Valley 3-----	-----	-----	Swedish Pleasant Hill-----	21	.66
Shields-----	4	.71	Riverdale-----	22	.30
Athelstane-----	5	2.47	Wakefield Consolidated-----	23	2.54
Swartwood-----	C606	.52	Idana-----	24	.66
Wesleyan-----	7	.40	Appleton-----	25	.51
Broughton-----	8	.96	Garfield-----	26	.90
Gatesville-----	9	1.11	Mizpah-----	27	.49
Ebenezer-----	10	.97	Republican City-----	28	.56
Brethren-in-Christ-----	11	1.14	Iwacura-----	29	.36
Parallel-----	C6W12	1.06	Wilson-----	30	.09
Goshen Central-----	13	.68	Zion Lutheran-----	31	-----
Pleasant Ridge-----	14	.11	Bala-----	C&R 2	.75
Norwegian Lutheran-----	15	.13	Vining-----	C&W 7	1.65
Swedesburg Lutheran-----	16	1.30	Clifton-----	C&W 11	.64
Bloom-----	17	.60	Keystone-----	C&D 9	.51
Hayes-----	18	.73	Greenridge-----	C&D 15	1.48
			Alida-----	C&D 6	1.24

### SCHOOL DISTRICTS

#379	General-----	47.47
	Capital Outlay-----	2.00
	Total-----	49.47
# 334	General-----	32.04
	Capital Outlay-----	3.50
	Total-----	35.54
# 224	General-----	40.17
	Capital Outlay-----	-----
	Bond & Interest-----	3.81
	Total-----	43.98

### FIRE DISTRICTS

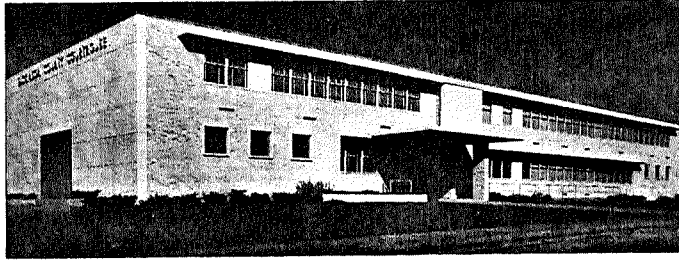
Clay Center Rural Fire District # 1-----	1.80
Green Rural Fire District # 1-----	1.72
Longford Rural Fire District # 1-----	1.54
Miltonvale Rural Fire District # 3-----	1.26
Morganville Rural Fire District # 1-----	5.29
Mulberry Rural Fire District # 1-----	.26
Sherman Rural Fire District # 1-----	.35
Wakefield Rural Fire District # 1-----	1.27
County Hospital-----	2.06
Dry Creek Watershed Dist. Jt. 57-----	2.48
Riverside Drainage-----	14.74
Library (N.C.K.) General .74-----	.89
Ret. .15-----	.89

Special Assessment Taxes, Grain Tax, and Intangible Taxes are in Addition to the Above Levies

State of Kansas, County of Clay,

I, Shirley Mackender, County Clerk of Clay County, Kansas, do hereby certify the above is a true and correct statement of Levies of the taxing units of Clay County, Kansas, for the year 1985.

SHIRLEY MACKENDER, COUNTY CLERK  
CLAY CENTER, KANSAS



## DICKINSON COUNTY COURT HOUSE

ABILENE, KANSAS 67410

March 27, 1986

Chairman Ivan Sands & members of the committee:

I am Donna Kaiser, Dickinson County Clerk, and am speaking in opposition to SB 663, the placing of recreation tax levy and tax due on individual tax receipts.

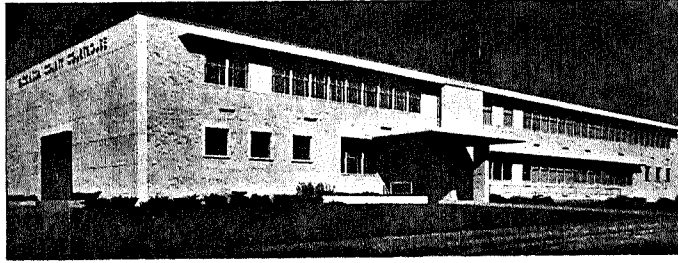
The ammended bill states the County Treasurer will mail each taxpayer a statement which indicates the tax levy and tax due. Since the County Clerk must figure the taxes and certify the tax roll to the Treasurer on or before November 1 of each year I am sure it would become the Clerks responsibility to figure the recreation taxes and put them on the tax statements.

In my county this would affect 4 of 7 school districts and 6 of 9 cities and approximately 11,000 tax receipts or over half of the county's total statements.

In counties that still figure and type tax receipts manually this would mean going thru all the tax statements individually and figure and type the information on each one affected. I have no way of estimateing the time and personnel involved in completing such a job.

Dickinson County is in the process of putting the tax billing system on computer. The program we have will not figure and print the recreation levy and taxes, because it is a part of the total levy for a city or school district.

*HS. LOCAL GOV.  
ATTACHMENT XII  
3/27/86*



## DICKINSON COUNTY COURT HOUSE

ABILENE, KANSAS 67410

I visited with Annray's personnel Tuesday about the proposal. She said the minimum cost of changing the program would be \$250. and it would depend on how much time was involved in changing the program. The alternative would be to create new taxing districts for these areas.

I realize the money spent for recreation is showing up in the total tax dollars for cities and schools, however if we break this out where are we going to stop in regard to other such levies. My Commissioners don't like the fact that Jr College titution, elderly, mental health and a number of others are in the total county levy and taxes and they have no control over the expenditures. If we break all these individual levies out by themselves we will need a tax statement about letter size to record all the levies and taxes. This would create problems in cost, mailing, handling and filing. Thank you for your time.

Donna Kaiser, County Clerk

SEDGWICK COUNTY, KANSAS



Treasurer

Jerry McCoy

TO: Members of House Local Government Committee  
FROM: Jerry McCoy, Sedgwick County Treasurer  
DATE: March 25, 1986

The amendment to K.S.A. 79-2001 contained in S.B. 663 to require County Treasurers to indicate the mill levy and tax due on the operation of local public recreation facilities, separately from all other taxes on the tax statements, is an onerous requirement.

In Sedgwick County, it would require a major re-write of our existing tax system requiring approximately 6-12 months to implement at a very large cost. It would also require the wasteful discarding of over one million blank tax statements in inventory to accommodate this requirement. The replacement costs alone for these tax statements would be \$42,600.

As shown by the attached example, we have no more room to accommodate the additional information required in S.B. 663 on the existing 3 years supply of tax statements currently on hand. S.B. 663 could also result in the mailing of a separate tax statement with additional postage costs and confusion on the part of taxpayers receiving separate statements.

My experience locally suggests that very few taxpayers pay any attention to the mill levy and tax breakdown currently provided on existing tax statements. I do not foresee this percentage rising appreciably with the proposed change in the law.

Most importantly, the information described in the proposed amendment is currently available from the County Clerk on the tax levy sheet they are required by law to make available to the public. It is provided by phone or mail, upon request, from our County Clerk.

In conclusion, I do not believe this is a cost-effective way, from the taxpayers point of view, of providing this information, especially in such a short time-frame for implementation.

I therefore urge you to vote against S.B. 663 in its present form.

JMCC:JMCC

HS. LOCAL GOV.  
ATTACHMENT XIII  
3/27/86

SESSION OF 1986

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 683**

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

Brief of Bill\*

S.B. 683 would require the State Treasurer to make all payments of motor fuels taxes that cities are entitled to from the city and county highway fund directly to cities. Currently, a portion of these moneys which are due cities are paid to counties for distribution to cities by county treasurers.

Background

The amended bill represents a compromise agreement on how to handle these tax distributions by the Kansas County Treasurers Association and the League of Kansas Municipalities. The State Treasurers Office indicated the change would not cause any problems.

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

Ms. LOCAL GOV.  
ATTACHMENT XIV  
3/27/86

IMPORTANT. IF THIS STATEMENT IS \$10.00 OR LESS IT MUST BE PAID IN-FULL

MAKE CHECKS PAYABLE TO:  
 SEDGWICK COUNTY TREASURER  
 P.O. BOX 2000 WICHITA, KANSAS 67201

# TAX STATEMENT

VALUATION		MILL LEVY	GENERAL TAX	OTHER TAX	HALF TAX	TOTAL DUE			
700,940		90.228	63,244.41		736.69	31,622.21			
1051.41	13464.36	7903.80	39588.38			499.77			
STATE		COUNTY	COUNTY FIRE DISTRICT	SCHOOL	OLD SCHOOL BOND	CITY	TOWNSHIP	OTHER LEVIES	BREAK DOWN

1985 REAL ESTATE TAXED ITEMS

WA-186-1, WA-186-2B  
 DF ROW & EXC BEG 1245 FT E & 100 FT  
 FT SW 631.29 FT SW 94.04 FT W  
 BEG SE COR W 150.4 FT N 1877.5 FT W  
 FT E TO E LI S TO BEG & EXC RDS &  
 N SW COR N 22 FT W 40 FT S 22 FT E  
 E & 708.75 FT N SW COR E 59 FT N 40  
 NE 35 FT N 19 FT W 14 FT N 142.6 FT  
 FT N 10.6 FT W 10 FT S 66 FT E 13

SW 1/4 EXC RR ROW & EXC N 650 FT E  
 S NW COR SW 1/4 E 1169 FT S ELY 46.74  
 735.23 FT N 595.5 FT TO BEG & EXC  
 316.64 FT NELY ALG MOPAC ROW 148.36  
 EXC BEG 350.1175 FT E & 681.875 FT  
 40 FT TO BEG & EXC BEG 875.1175 FT  
 FT E 72 FT N 68 FT E 53 FT N 42 FT  
 W 6 FT S 127.6 FT SW 54 FT W 70.6  
 FT S 53 FT W 79.6 FT SLY 50 FT TO

INCOME UNDER 10,000? AFTER JANUARY 1, HOMESTEAD & SALES TAX REFUND FORMS  
 AVAILABLE FROM KANSAS DEPT. OF REVENUE, OR COUNTY CLERK, IF YOU QUALIFY.

INSTRUCTIONS ON BACK

INTEREST

85-0-WA - 00186- 2706  
 VULCAN MATERIALS CO  
 BOX 7689  
 BIRMINGHAM AL 35223

CA



**PLEASE READ THESE SPECIAL INSTRUCTIONS**

1. Return complete statement in envelope provided. Receipt will be returned. It is important that you complete your name and address and indicate any address change in the spaces provided on back of return envelope.
  2. Taxes of \$10.00 or less must be paid-in-full. (KSA-79-2004B)
  3. Real Estate: Unless first half is paid before December 21st and second half before June 21st, interest at 10% per annum will be added.
  4. Personal Property and Intangible Taxes:  
If you fail to pay the first half of your tax before December 21st the full amount with 10% interest becomes due and payable. Warrants will be issued for collection by the Sheriff.
  5. Call 268-7414 for interest on late payments.
- PLEASE CHECK YOUR TAX STATEMENT**
6. If there are errors regarding assessed valuation, contact the County Appraiser's Office before paying statement.
  7. If you trade/sell/dispose of a vehicle prior to September 1, notify the County Appraiser's Office immediately.

MEMORANDUM

TO: MEMBERS OF THE HOUSE LOCAL GOVERNMENT COMMITTEE

FROM: ALAN F. ALDERSON, ATTORNEY FOR THE KANSAS COUNTY TREASURERS ASSOCIATION

RE: SENATE BILL NO. 683 (As Amended by Senate Committee)

DATE: MARCH 27, 1986

The Kansas County Treasurers Association appears today in support of Senate Bill No. 683 (as amended by Senate Committee). As originally written, the bill would have required county treasurers to distribute payments under the Special City and County Highway Fund to cities within their counties within three working days of the receipt thereof from the State Treasurer. The Association strongly opposed the original bill for various reasons.

Following the hearing on House Bill No. 3012, a similar agreement was reached between the County Treasurers Association, the League of Municipalities and the State Treasurer's office with respect to direct distribution of payments under the Special City and County Highway Fund in much the same manner as the agreement for direct distribution of local sales tax. Once it was determined that the funds could be distributed by the State Treasurer's office without unnecessary delay, Senate Bill No. 683 was amended to provide for these distributions directly from the State Treasurer's office to the cities located within the thirteen counties in which further distribution is statutorily provided for.

While I am prepared to discuss with you the manner in which distributions are currently being made, and will be glad to do so if there

*Hs. LOCAL Gov.*  
*ATTACHMENT XV*  
*3/27/86*

are questions, I believe it is sufficient to indicate that the Kansas County Treasurer's Association supports the concept of having these payments made directly from the State Treasurer's office to the cities entitled to them. The original purpose of the bill was to insure that all funds in the special city and county highway fund which were to be further distributed to cities should be paid over in a timely fashion, and we believe this bill will accomplish that purpose. There are, however, some technical amendments which need to be made in the current version of the bill and these have been called to the attention of the Revisor's staff. We would be glad to work with your staff to make the necessary corrections.

I will be happy to answer any questions you have at this time.

SENATE BILL No. 683

By Committee on Local Government

2-21

0018 AN ACT concerning motor fuel taxes; relating to the apportion-  
0019 ment thereof to cities and counties; amending K.S.A. 79-3425c  
0020 and repealing the existing section.

0021 *Be it enacted by the Legislature of the State of Kansas:*

0022 Section 1. K.S.A. 79-3425c is hereby amended to read as  
0023 follows: 79-3425c. (a) On January 15, April 15, July 15 and  
0024 October 15 of each year, the director of accounts and reports shall  
0025 transfer \$625,000 to the county equalization and adjustment fund  
0026 from the special city and county highway fund and on such dates  
0027 the state treasurer shall apportion and pay to the several counties  
0028 of the state 57% of the moneys in the special city and county  
0029 highway fund, created by K.S.A. 79-3425, and amendments  
0030 thereto, and shall apportion and pay to the several cities of the  
0031 state the remaining 43% of such moneys.

0032 (b) The allocation and payment to each county under the  
0033 provisions of this section shall be made in the following manner:  
0034 *First*, Each county of the state shall receive a payment of  
0035 \$5,000;

0036 *Second*, Of the balance remaining, 50% thereof shall be ap-  
0037 portioned and paid to each county on January 15 and April 15 of  
0038 each year in the proportion that the total amount of money  
0039 collected in such county from motor vehicle registration fees for  
0040 the second preceding calendar year bears to the total amount of  
0041 money collected in all counties from motor vehicle registration  
0042 fees for the second preceding calendar year, and on July 15 and  
0043 October 15 of each year in the proportion that the total amount of  
0044 money collected in such county from motor vehicle registration  
0045 fees for the preceding calendar year bears to the total amount of

ATTACHMENT XVI

HS. LOCAL GOV.

3-27-86

0046 money collected in all counties from motor vehicle registration  
0047 fees for the preceding calendar year;

0048 *Third*, The remaining 50% of such balance shall be appor-  
0049 tioned and paid to each county on January 15 and April 15 of  
0050 each year in the proportion that the average daily vehicle miles  
0051 traveled in such county for the second preceding calendar year  
0052 bears to the average daily vehicle miles traveled in all counties  
0053 of the state for the second preceding calendar year, and on July  
0054 15 and October 15 of each year in the proportion that the average  
0055 daily vehicle miles traveled in such county for the preceding  
0056 calendar year bears to the average daily vehicle miles traveled in  
0057 all counties of the state for the preceding calendar year.

0058 If the total amount of money received by any county pursuant  
0059 to the foregoing distribution formula and by all cities located  
0060 within such county pursuant to subsection (c) of this section  
0061 during the period from July 15 of any year to April 15 of the next  
0062 succeeding year is less than the total amount received by such  
0063 county and all cities located within such county from the county  
0064 road and city street fund, the special city and county highway  
0065 fund, the county and township road fund and the special motor  
0066 carrier fee county road fund during the period from July 1, 1969,  
0067 to June 30, 1970, plus the total amount such county and all cities  
0068 located within such county would have received on July 15,  
0069 1970, from the special city and county highway fund based on  
0070 the formula for distributing such fund in effect on June 30, 1970,  
0071 then on April 15 of each year, the state treasurer shall apportion  
0072 and pay to each such county from the county equalization and  
0073 adjustment fund an amount which together with the amount  
0074 received pursuant to the foregoing distribution formula will  
0075 equal the total amount received from the four aforementioned  
0076 funds during such period of time plus the total amount such  
0077 county and all cities located within such county would have  
0078 received on July 15, 1970, from the special city and county  
0079 highway fund based on the formula for distributing such fund in  
0080 effect on June 30, 1970. In the event that there *is are* insufficient  
0081 funds in the county equalization and adjustment fund to pay each  
0082 county the amount to which it is entitled, each county shall

receive a payment in the proportion that the amount to which such county is entitled bears to the amount to which all such counties are entitled. If there is money remaining in such fund after such distribution, the state treasurer shall distribute the balance to the several counties in the manner provided in the second and third clauses of the foregoing formula for distributing moneys to counties from the special city and county highway fund.

All ~~(b)~~ Except as provided by subsection (e), all payments shall be made to the county treasurers of the respective counties; and upon. Upon receipt of the same, the county treasurer shall credit such moneys to the road and bridge fund of the county. Not less than 25% of the amount credited to the county road and bridge fund under the provisions of this section shall be expended by the county on mail and school bus routes on county roads as defined in K.S.A. 68-101, and amendments thereto.

(c)

(d)

subsection

(1) The county treasurers of Sedgwick and Shawnee counties shall credit 50% of the moneys received to the road and bridge fund of such counties and apportion and pay the remainder of such moneys to the several cities located in such counties;

(2) the county treasurer of Wyandotte county shall credit 10% of the moneys received to the road and bridge fund of such county and apportion and pay the remainder of such moneys to the several cities located in such county;

(3) the county treasurers of Lyon, Gowley, Crawford, Montgomery, Butler, Saline, Leavenworth, Riley, Reno and Douglas counties shall credit 90% of the moneys so received to the road and bridge fund of such counties and apportion and pay the remainder of such moneys to the several cities located in such counties except that no persons residing within the Fort Riley military reservation shall be included or considered in determining the population of any city located within Geary or Riley county; and

(4) the county treasurers of Johnson county and all other counties not listed in paragraphs (1), (2) or (3) shall credit all of the moneys received to the road and bridge fund of such counties.

0120 ~~(c)~~ (1) In the case of Sedgwick and Shawnee counties, the  
 0121 state treasurer shall pay 50% of the moneys allocated to such  
 0122 counties to the treasurers of the counties who shall credit such  
 0123 moneys to the road and bridge fund of such counties. The state  
 0124 treasurer shall pay the balance to the city treasurers of the cities  
 0125 in such counties.

0126 (2) In the case of Wyandotte county, the state treasurer shall  
 0127 pay 10% of the moneys allocated to such county to the treasurer  
 0128 of the county who shall credit such moneys to the road and  
 0129 bridge fund of such county. The state treasurer shall pay the  
 0130 balance to the city treasurers of the cities in such county.

0131 (3) In the case of Lyon, Cowley, Crawford, Montgomery,  
 0132 Butler, Saline, Leavenworth, Riley, Reno and Douglas counties,  
 0133 the state treasurer shall pay 90% of the moneys allocated to such  
 0134 county to the treasurer of the county who shall credit such  
 0135 moneys to the road and bridge fund of such county. The state  
 0136 treasurer shall pay the balance to the city treasurers of the cities  
 0137 in such counties.

0138 Not less than 25% of the amount received by each county and  
 0139 credited to the county road and bridge fund under the provisions  
 0140 of this section shall be expended by the county on mail and  
 0141 school bus routes on county roads as defined in K.S.A. 68-101,  
 0142 and amendments thereto. Payments to the cities under the  
 0143 provisions of this subsection shall be in the proportion that the  
 0144 population of each city bears to the total population of all cities  
 0145 located in the same county as such city.

0146 ~~(d)~~ (e) In counties which have not adopted the county-unit road  
 0147 system, the amount of money retained by such counties after  
 0148 distribution to the cities within such county pursuant to this  
 0149 subsection shall be distributed to each township within such  
 0150 county in not less than the proportion that the amount of money  
 0151 received by each township from the county and township road  
 0152 fund during the period from July 1, 1969, to June 30, 1970, bears  
 0153 to the total amount of money received by such county from the  
 0154 county and township road fund, the county road and city street  
 0155 funds, the special motor carrier fee county road fund and the  
 0156 special city and county highway fund during the period from

(d)

subsection

(e)

section

July 1, 1969, to June 30, 1970, plus the amount such county would have received on July 15, 1970, from the special city and county highway fund based on the formula for distributing such fund in effect on June 30, 1970. All payments to townships hereunder shall be made to the treasurers thereof, and all moneys so received shall be deposited in the general road fund of such township.

(e) ~~(e)~~ / The allocation and payment of moneys to the several cities of the state from the special city and county highway fund shall be in the proportion that the population of each city bears to the total population of all cities in the state except that the population of any military reservation which has been annexed to a city after the date of December 31, 1981, shall not be included in the population of such city for the purpose of this allocation. All such payments shall be to the city treasurers of the respective cities, and upon receipt of same the city treasurer of each city shall credit the same to a separate fund to be used for the construction, reconstruction, alteration, repair and maintenance of the streets and highways of such city and for the payment of bonds, and interest thereon, issued pursuant to K.S.A. 79-3425g, and amendments thereto. In order to reduce vehicular traffic and congestion on its streets and highways, any city located within Johnson county may use not to exceed 10% of the moneys credited to such fund for the purpose of constructing, repairing and maintaining footpaths and bicycle trails within such city.

(f)

(d) *Payments to cities under the provisions of this section shall be made within three days, excluding weekends and holidays, of receipt of the moneys from the state treasurer.*

(d) ~~(e)~~ ~~(f)~~ / For the purposes of this section, the average daily vehicle miles traveled in each county shall be determined by the secretary of transportation, but it shall not include miles traveled on interstate highways, and the population of each city shall be reported in the annual enumeration by the state board of agriculture for the preceding calendar year.

(g)

2 Sec. 2. K.S.A. 79-3425c is hereby repealed.

3 Sec. 3. This act shall take effect and be in force from and  
0194 after its publication in the statute book.