

Approved 2-9-87 Ivan Sand
Date

MINUTES OF THE House COMMITTEE ON Local Government

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

1:30 ~~xxx~~ p.m. on February 5, 1987 in room 521-S of the Capitol.

All members were present except:
Representative Acheson, Excused Representative Dean, Absent
Representative Beauchamp, Excused Representative Kennard, Excused
Representative Mollenkamp, Excused Representative Rezac, Excused
Committee staff present: Representative Sawyer, Excused

Mike Heim, Legislative Research Dept.
Bill Edds, Revisor of Statutes' Office
Sharon Green, Committee Secretary

Conferees appearing before the committee:

Bev Bradley, Kansas Assoc. of Counties
Mary Ladesic, County Treasurer, Wyandotte County
Betty McBride, County Treasurer, Cherokee County
Alan Alderson, Kansas Recreation and Park Assoc.
Kevin Davis, League of Kansas Municipalities
Norm Wilks, Kansas Association of School Boards

Chairman Sand called the meeting to order.

Mike Heim gave the committee an overview of HB 2005, and stated that the bill created a separate taxing entity, giving the Recreation Commission its own power to levy not to exceed 4 mills subject to protest petition procedures. Mr. Heim handed out a memorandum dealing with a recreation commission survey. (Attachment 1)

Bev Bradley testified on HB 2005, pointing out a concern the county treasurers which would cause additional work and costs to taxpayers. She stated that the treasurers agree with the deletion of language in lines 502 through 508 but were concerned about the language in lines 202 through 204. (Attachment 2)

Mary Ladesic testified in opposition to HB 2005, stating that an enormous amount of additional expense would be required to design tax statements in the majority of counties to display the additional tax entity created by this bill. She also stated that HB 2005 would set a precedence for numerous other levies currently included in city, county or school levies to request the same preferential treatment in displaying their levies on the tax bill, and that the treasurer's association has no interest in the recreation commission's desire to be a separate entity or the working mechanisms of the commission, with the exception of the area in the statute that would cause additional expense to the taxpayer. (Attachment 3)

Betty McBride testified in opposition to HB 2005, citing the additional expense to the taxpayer and the problem of having to change tax statements on a yearly basis to accomodate the additional taxing intieies as problems with the bill. (Attachment 4)

Bill Edds gave the committee a balloon of HB 2005, with proposed amendments. Mr. Edds explained all the amendments to the members of the committee. (Attachment 5)

Motion was made by Representative Patrick and seconded by Representative Schauf to amend HB 2005 as presented by the revisor. The motion carried.

Alan Alderson testified in favor of the amendments to HB 2005, stating that he would propose to clarify language regarding the in New Sec. 7, (e), regarding the purchasing of Tort Claims insurance. (Attachment 6)

Kevin Davis testified in support of the amendments to HB 2005, and proposed to amend the bill in line 306 to state that the recreation commission can

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 ~~am~~ p.m. on February 5, 1987

acquire personal property but real property can only be obtained by gift or donation, and that the recreation commission cannot purchase real property.

Motion was made by Representative Patrick and seconded by Representative Francisco to conceptually amend HB 2005 to insure that a recreation commission can acquire personal property but real property can only be acquired by gift or donation. The motion carried.

Norm Wilks testified on HB 2005, stating that the School Boards generally agree with the amendments made to HB 2005. He also proposed to strike lines 202 through 204.

Motion was made by Representative Patrick and seconded by Representative Francisco to amend HB 2005 by striking lines 202 through 204. The motion carried.

The minutes of February 4 were approved as presented.

Meeting adjourned.

MEMORANDUM

September 25, 1986

TO: Special Committee on Federal and State Affairs
Subcommittee on Proposal No. 16

FROM: Kansas Legislative Research Department

RE: Recreation Commission Survey

A survey of the state's recreation commissions was conducted using the questionnaire reviewed at the August 25 meeting. A total of 177 surveys were mailed during the last week of August with return date of September 15 at which time 86 (48.6 percent) responses had been received from 80 commissions. Thirty-four of the 80 (42.5 percent) commissions reported being jointly operated recreation systems.

The cities and school districts to which the surveys were sent are those that levied a property tax for support of their recreation system during 1985. The list of cities was obtained from the Kansas League of Municipalities and the list of school districts was obtained from the Kansas Department of Education. In addition, some recreation programs that were not included on either of those lists, but which were included on the membership list of the Kansas Parks and Recreation Association were also included in the survey. The responses discussed below are those only from the entities that levy the special tax for support of a recreation system and which reported that their recreation system is operated by a recreation commission.

Composition of the Commissions

One of the questions posed most frequently by the subcommittee is in regard to the composition of the commissions. Related concerns are whether the existing commissions are constituted in accordance with the statute, and whether there are widespread deviations from the statutorily mandated composition. These questions were raised by the subcommittee and conferees during discussions of the membership sections of the existing statute that appear to be subject to several different interpretations.

Nearly 14 percent of the commissions that responded to the survey apparently do not meet the statutory requirements regarding composition. In each case the commissions that apparently deviate from the law are not subject to the reorganization requirements that have been the subject of extensive testimony before the subcommittee. The bill being considered by the Subcommittee would allow two-thirds of the commissions that are not in compliance, i.e., those with more than five members, to continue to operate unchanged, but would require that those with fewer than five members expand their membership to conform with the law.

The responses to the survey reveal that nine commissions have more than five members and that three of those commissions receive revenue from a 3

Attachment 1
2-5-87

mill tax to support the system. The three largest commissions are in Emporia, Parsons, and Salina and are composed of two members each from the city governing body and the school board and five other members. All of the commissions that have more than five members include five nonelected officials except the Mullinville recreation commission which is composed of seven school board members. The six commissions with more than five members and which receive revenue from a tax of less than 3 mills have more members than are required by law. While the existing statute may be confusing as to the composition of the commissions for which the 3 mill tax can be levied, it is very clear in requiring five members for all other commissions.

Five commissions reported having fewer than five members. Greensburg and Nickerson each reported having four commissioners, Kinsley and Dexter each have three members, and Sedgwick reports having only one. Each of the five receive revenue from less than a 2 mill tax levy except Kinsley and Nickerson which levy 2.0 and 2.03 mills, respectively. As with the commissions discussed above that have more than five members but less than a 3 mill tax, these commissions are apparently not complying with the existing statute. While the proposed bill being reviewed by the subcommittee would permit the larger commissions to continue to operate, those with fewer than five members would have to increase their membership to five to comply with the law.

The vast majority of the respondents have five-member commissions and, with one exception, levy a tax of less than 3 mills in accordance with the existing statute. Sixty-three (78.8 percent) of the commissions reported having five-member commissions.

Twenty-three of those commissions reported being jointly established commissions all of which have the tax levied by the school board.

All but one of the commissions with five members operate on a tax levy of less than 3 mills. The largest levy is 3.0 mills for Newton which is exempt from the reorganization provisions of the law. The smallest levy by a five-member commission is 0.5 mills at Burden, Victoria, and Rosehill. If this sample is representative of all of the recreation commissions, it would appear that compliance with the provision of the draft bill requiring commissions to be composed of five members would not require any changes for most commissions.

Elected Officials as Commission Members

Of the 63 five-member commissions, Russell is the only one composed exclusively of city elected officials. Seven of the commissions, all jointly established, are composed of two city officials, two school board members, and one other member. The other 55 of the five-member commissions are dominated by nonelected officials. Four commissions have three nonelected members, three have four nonelected members and 48 have five nonelected members. Clearly, while the cities and school boards have appointment power, elected officials have not chosen to participate directly in the commissions in the majority of instances. The composition of these commissions would also lead one to the conclusion that the statute is generally interpreted to allow appointment of either elected or nonelected persons to the commissions.

Questions were raised by the subcommittee about the relationship between the presence of elected officials on the commissions and the tendency for the appointing body to adjust the budget submitted to them by the recreation commission. The presence of elected officials on the commissions appears to increase slightly the possibility that the appointing body will make adjustments to the commission's budget. Of the 51 commissions that include no elected officials, 37 (72.5 percent) reported that the city or school district does not adjust the budget. Of the 26 commissions that include at least one elected official, 17 (65.4 percent) reported that the city or school district does not adjust the budget after it is submitted. These results would lead to the conclusion that the absence of elected officials from the commissions does not necessarily result in adjustment of the budgets by the appointing body. The slightly greater tendency for cities and school boards to adjust budgets when elected officials are on the commissions may be a reflection of a relatively high level of community interest that results both in involvement of the elected officials as members and as custodians of the public purse.

Reorganization

Seven commissions have been reorganized since 1978 when the statute requiring reorganization in order to exceed 2 (or 3) mills was enacted. Of those seven, only two, Emporia and Salina, levy 3 mills. All of the commissions that reported reorganizing have five members or more. The reasons stated in the survey for reorganizing are as follows:

- changed from a city operated to a joint recreation commission
- in order to increase the mill levy
- newly organized in 1986

Amount of Mill Levy

One hundred seventy-eight entities levy a tax according to the information provided by the League of Kansas Municipalities and the Department of Education. Because those figures are more complete and are all reported for the same year, they are used in this discussion rather than the ones reported on the survey. Of the total number of school districts that levy the tax, 79 have recreation systems operated by a recreation commission according to the survey results. Four, Newton, Salina, Emporia, and Parsons, levy a tax of three mills. All four also levy a separate tax for employee benefits. The largest benefit tax reported was .680 at Parsons and the smallest is 0.163 at Salina.

A total of 20 commissions operate with a tax levy between 2 and 3 mills. The largest levy of this group is made by the city of McPherson at 2.98 mills. Eleven (55.0 percent) of this group also levy a tax for employee benefits. The range of employee benefit levies is from 0.020 mills to 0.7 mills. There is no stipulation in existing law regarding whether the commission members in this instance should include elected officials, however, six (30.0 percent) of the commissions include elected officials.

The majority of the commissions levy less than 2 mills. Forty-two (53.2 percent) of the commissions, operate on a tax levy of 1 mill or less,

with 17 (21.5 percent) levying less than a mill. Of the commissions levying a mill or less, one, Independence, levies a separate employee benefits tax.

The subcommittee might note that of the commissions levying a mill or less, 12 (28.6 percent) reported that the governing body adjusts the commission's budget when it is submitted. The existing statute does not appear to give the governing entity any choice in regard to levying the amount necessary to finance the budget certified to it within the one-mill limitation. It would appear from these responses that either the taxing entity is not familiar with the statute, or adjustments to the budget are made within the total amount generated by the authorized levy.

Effect of Inventory Exemption

The subcommittee raised a question about how many of the recreation commissions would be impacted by the exemption of merchants' and manufacturers' inventory from the property tax pursuant to the proposed Constitutional amendment (H.C.R. 5018). Twenty-four commissions reported that they would be affected by the exemptions. Thirteen estimated the impact that ranged from \$310,660 to \$100. However, the higher estimate made by the Meade recreation commission would appear to be the total assessed valuation of inventory in the district. The dollar impact of the exemption is unknown by a majority of the recreation commissions.

Employees

The draft bill reviewed by the subcommittee at its last meeting includes authorization for commissions to employ a superintendent of recreation and any other employees necessary to operate the recreation system. The existing statute authorized cities or school districts to employ a superintendent of recreation and assistants, but is not clear about whether the commission itself may have employees. Sixty-five (81.3 percent) commissions reported having either full-time or part-time and seasonal employees. Thirty-four commissions reported having at least one full-time employee. Of that group, 18 reported having one or two full-time staff members, and twelve reported having between three and five full-time employees. The largest number of full-time employees is 13 at Hutchinson. The use of part-time employees is more common and the number employed varies considerably more widely than is the case for full-time employees. Fifty-seven commissions have part-time staff, the numbers of which range up to 270. It would appear that the larger numbers are for seasonal employees. Twenty-eight of the commissions have part-time staff exclusively. Three commissions reported having only seasonal and temporary employees. Sixteen commissions have only one or two part-time staff and no full-time staff. Comments written on some of the surveys indicated that in some instances the commission members do much of the work of operating the recreation systems.

Employee Benefits

The special employee benefits fund that is allowed under current law is not widely used by the commissions which would seem to indicate some reluctance by the cities and school districts to levy the additional tax. This is an area over which the levying authority has some discretion, *i.e.*, under current law, the recreation commission may request the additional tax, but the city or school board has the right to refuse to levy the tax. That situation would change under the provisions of the subcommittee's draft bill which would allow any recreation commission that has established an employee benefits fund to levy an annual tax to finance employee benefits. The benefits tax would be in addition to the mill levy authorized for operation of the recreation system. It is possible that there would be greater use of the employee benefits fund under the provisions of the draft bill since the power to authorize the mill levy would lie solely with the recreation commissions.

Seventeen (21.3 percent) commissions reported paying for employee benefits from a benefit fund. The amounts reported range from \$60,000 at Hutchinson to \$376 at Clay Center. Hutchinson reported having 13 full-time and 200 part-time employees while Clay Center reported having only three part-time employees. Eleven of the commissions reported the amount of the mill levy for employee benefits which range from 0.7 mills in Hutchinson to 0.163 mills at Salina. The benefits most commonly paid are FICA, Workers Compensation, Unemployment compensation, and retirement. Liability insurance is paid by Independence and Salina, and health insurance is paid by nine commissions. Two commissions, Coffeyville and Hesston, reported paying \$18,200 and \$1,500 respectively, for benefits, but did not indicate which ones.

Forty-three of the 51 commissions that do not pay employee benefits from a separate fund reported having some employees. The largest expenditure for benefits reported by this group of commissions is \$29,600 at Derby and the smallest is \$72, made by Winona. Unfortunately, the information regarding what benefits are paid and the amounts expended for benefits was very incomplete on these surveys so no comparisons can be made to the commissions that pay benefits from a separate fund.

Insurance

The subcommittee raised a number of questions about liability insurance coverage for recreation commissions. Sixty-five commissions responded that they are covered by liability insurance. In 43 cases the policy is purchased by the commission; for 14 the purchase is made by the city; and, for eight the policy is purchased by the school board. Unsolicited comments on some of the questionnaires indicated that in some instances the recreation commission is added to the city policy and reimburses the city for its pro-rata share of the premium rather than having a separate policy. If this arrangement is common at all, the answers to this question may be suspect because under that arrangement one might easily respond that either the city or the recreation commission purchases the policy.

The amount of liability coverage ranged from \$100,000 to \$1,800,000. Ten commissions reported \$1,000,000 coverage. In all but four cases, the large policies were purchased by the recreation commissions. The exceptions

are Marysville and Osborne in which the policies are purchased by the city, and Minneola and Ransom where the policies are purchased by the school boards. The most common amount of coverage is \$500,000 which is held by 23 of the commissions. Seventeen of those policies are purchased by the commissions, five are purchased by the city, and one is purchased by a school board. The amount of the deductible ranged up to \$2,500. In one case, Osage City, the deductible is \$2 per participant. Four have no deductible while 16 reported deductibles between \$100 and \$500. Three commissions reported \$1,000 deductibles on their liability insurance policies.

The premiums for liability insurance ranged from \$97 at Victoria to \$60,000 at Dodge City. The cost of \$1,000,000 or more coverage ranged from \$60,000 at Dodge City to \$350 at Russell and Hesston. The premiums on the \$500,000 policies ranged from \$97 at Victoria to \$15,000 at Newton. Clearwater has \$500,000 coverage and pays a premium of \$21 per person. Twelve of the 23 commissions with \$500,000 coverage reported premiums between \$1,000 and \$3,000. Without knowing the total size of the budget of the commissions it would be difficult to say whether the cost of the premiums is a significant burden. The stipulation in the draft bill that allows a separate tax for the purchase of insurance should alleviate any difficulties that the commissions currently experience making premium payments from their operating budget.

Of the 65 commissions that reported having liability insurance coverage, only three reported any claims.

To a related question, 36 commissions reported having property insurance. The amount of coverage ranges from \$1,856,000 in Mullinville to \$469 in Larned. Marysville reported their coverage as the appraised value of the buildings. Eleven commissions did not report the amount of coverage. Premiums for property insurance ranged from \$35 to \$9,000. Seven commissions pay premiums of over \$1,000 for coverage that ranges from \$330,000 to \$1,856,000. Fifteen commissions pay premiums between \$35 and \$800. The types of property insured include buildings, contents, equipment, and vehicles.

As with liability insurance, the types of property insured make it appear that the commissions in some instances may have reported insurance for the entire city or school district. Some changes in how property is insured may be expected as a result of the amendment made by the 1986 Legislature that requires that title to all real property be held by the city or school district operating the system. The same provision is included in the draft bill being considered by this subcommittee. The twelve commissions that reported insuring buildings would be the ones most likely affected by the provision.

The total amount paid for both liability and property insurance coverage by the 21 commissions that reported their premium cost ranged from a high of \$60,350 at Dodge City to a low of \$443 at Russell. The average total premium is \$6,727.

Problems With the Statute

Probably some of the most interesting responses to the survey were to the question about whether the commissions had experienced any difficulties interpreting or complying with the requirements of K.S.A. 12-1901 et seq. A

total of 20 of the commissions indicated some difficulties. Listed below are some of the suggestions that were made for improving the law.

- provide for additional levy authority/alternative funding sources
- provide for a separate capital improvements levy
- eliminate the mill levy cap
- clarify the duties of the treasurer/allow the commission to select a treasurer from among its membership
- clarify language of statute in general/in regard to membership
- clarify the role of the city/school board vis-a-vis the recreation commission
- require greater involvement of local elected officials in commission activities
- eliminate the reorganization requirement
- permit commissions to own and hold title to property
- provide for election rather than appointment of commission members
- place the cost of insurance premiums outside the mill levy

Only two of those commissions that indicated some difficulties with the statute reported seeking special legislation, Great Bend and Hutchinson. Their efforts were successful and unsuccessful, respectively. Only two other commissions reported seeking special legislation, Wellington and Winfield, which are two of the cities within which school districts are permitted to levy a 3 mill tax without undergoing reorganization.

Z86-236/MG

Kansas Association of Counties

Serving Kansas Counties

212 S.W. SEVENTH STREET, TOPEKA, KANSAS 66603 PHONE 913 233-2271

February 5, 1987

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

From: Bev Bradley, Legislative Coordinator
 Kansas Association of Counties

Re: HB-2005

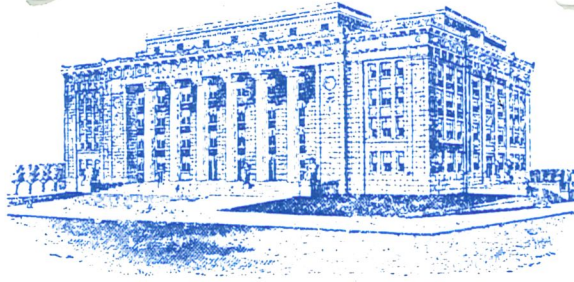
Thank you Mr. Chairman and members of the committee. I am Bev Bradley, from the Kansas Association of Counties. I am here today to point out a concern of County Treasurers which would, if our understanding is accurate cause additional work and ultimately additional costs to the county and tax payers.

Treasurers agree with the deletion of language in lines 0502 - 0508, but remain concerned about language in lines 0202 to 0204. Does this mean a separate taxing unit thus another line on the tax bill? Will this lead to further duplication when all levies are already published and most counties enclose a levy sheet with their tax bills.

There are representatives of the Kansas Treasurers Association present to further explain their concerns.

Thank you very much for your consideration.

*Attachment 2
2-5-87*



573-2823

OFFICE OF
MARY P. LADESIC
COUNTY TREASURER
WYANDOTTE COUNTY COURT HOUSE
KANSAS CITY, KANSAS 66101



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TO: HOUSE COMMITTEE ON LOCAL GOVERNMENT
FROM: MARY P. LADESIC, CHAIRMAN OF THE LEGISLATIVE COMMITTEE
COUNTY TREASURER'S ASSOCIATION
RE: HOUSE BILL 2005

MR. CHAIRMAN AND HONORABLE MEMBERS OF THE LOCAL GOVERNMENT COMMITTEE:

THE TREASURER'S ASSOCIATION AND MYSELF APPRECIATE THE FACT THAT THIS HEARING WAS EXTENDED UNTIL TODAY TO GIVE US THE OPPORTUNITY TO APPEAR BEFORE YOU. ON BEHALF OF THE TREASURER'S ASSOCIATION, WE MUST OPPOSE HOUSE BILL 2005 FOR A NUMBER OF REASONS.

TO BEGIN WITH, AN ENORMOUS AMOUNT OF ADDITIONAL EXPENSE WOULD BE REQUIRED TO DESIGN TAX STATEMENTS IN THE MAJORITY OF COUNTIES TO DISPLAY THE ADDITIONAL TAX ENTITY CREATED BY THIS BILL. UNDER CURRENT STATUTES, EACH ENTITY MUST BE DISPLAYED SEPERATFLY. ADDITIONALLY MANY COUNTIES HAVE MORE THAN ONE RECREATION COMMISSION WHICH IS INCLUDED IN SCHOOL OR CITY BREAKDOWNS. THE COST TO CHANGE PROGRAMMING CAPABILITIES AND TAX STATEMENTS TO INCLUDE A DISPLAY FOR THE RECREATION COMMISSION IS NOT COST EFFECTIVE FOR THE BENEFITS DERIVED. AT THE CURRENT TIME, THE LEVIES FOR RECREATION COMMISSIONS ARE SHOWN AND PUBLISHED ON A LEVY SHEET IN THE COUNTY CLERK'S OFFICE FOR THE SELECT FEW THAT CARRY AN INTEREST IN THE BREAKDOWN OF TAXES. THE GENERAL PUBLIC'S INTEREST LIES IN THE TOTAL TAX

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AMOUNT THAT THEY MUST PAY RATHER THAN WHO IS RECEIVING IT.

SECONDLY, HOUSE BILL 2005, IF PASSED, WOULD SET A PRECEDENCE FOR NUMEROUS OTHER LEVIES CURRENTLY INCLUDED IN CITY, COUNTY OR SCHOOL LEVIES TO REQUEST THE SAME PREFERENTIAL TREATMENT IN DISPLAYING THEIR LEVIES ON THE TAX BILL. AS A RESULT, THE BILL WOULD END UP LOOKING LIKE A LEVY SHEET RATHER THAN A TAX STATEMENT.

FINALLY, THE TREASURER'S ASSOCIATION HAS NO INTEREST IN THE RECREATION COMMISSION'S DESIRE TO BE A SEPERATE ENTITY OR THE WORKING MECHANISMS OF THE COMMISSION, WITH THE EXCEPTION OF THE AREA IN THE STATUTE THAT WOULD CAUSE ADDITIONALL EXPENSE TO THE TAXPAYER.

WE WOULD OPPOSE THIS BILL, NOT BECAUSE IT MAKES RECERATION A SEPERATE ENITTY, BUT FOR THE TIME AND EXPENSE THAT WOULD BE NECESSARY TO DISPLAY THIS ENTITY ON THE TAX STATEMENT.

THANK YOU FOR YOUR TIME AND CONSIDERATION IN HEARING OUR TESTIMONY ON THIS BILL TODAY.

WYANDOTTE COUNTY TAX LEVIES

ON THE \$1000 VALUATION FOR THE INFORMATION OF TAX PAYERS

First half taxes due November 1, 1986.

All or first half may be paid as late as December 20th, without penalty.

Second half may be paid as late as June 20th following, without penalty.

In case the first half of Real Estate taxes remain unpaid after the 20th of December, the first half will draw interest at the rate of 18 percent per annum and may be paid at anytime prior to June 20th following, by paying said first half of tax together with interest of the above rate from December 20th to the date of payment.

All Real Estate bearing unpaid taxes will be advertised in August, 1987, and will be sold on the first Tuesday of September, 1987.

Interest then accrues at the rate of 18 percent per annum.

If total Personal Property Tax is not paid by April 30th, 1987, warrants will be issued by the County Treasurer and turned over to the Sheriff for collection.

STATE	
Correctional Institution .....	.250
Eleemosynary .....	.250
Educational Bldg.	1.000
Total State	1.500

COUNTY	
General	13.412
Road - Bridge	2.078
Special Road - Bridge .....	.991
Election .....	.433
Juvenile Detention .....	.470
County Hospital .....	.745
County Park	2.204
City-County Health .....	.991
Mental Health .....	.772
Mental Retardation .....	.394
Historical Society .....	.166
Appraiser's Cost Fund	1.602
Reappraisal	1.111
Noxious Weed .....	.188
Extension Council .....	.469
Soil Conservation .....	.017
County Fair Bldg. ....	.297
Employee Benefits	1.184
Community College Tuition .....	.035
Service Program Elderly .....	.991
Economic Development .....	.496
Mental Retardation Bond	1.130
Bond & Interest .....	.323
TOTAL COUNTY	29.499

KANSAS CITY	
General Government	57.394
Bond - Interest	13.186
TOTAL KANSAS CITY	70.580

KANSAS CITY SCHOOL DIST. NO. 500	
General	37.564
Capital Outlay	3.478
Retirement .....	.907
Transportation .....	.912
Bond - Interest	3.812
Library	4.402
TOTAL K.C.S.D. NO. 500	51.075

COUNTY LIBRARY	1.371
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PRAIRIE TOWNSHIP	
Fire Protection	3.975
Township Hall Maintenance499
TOTAL PRAIRIE TOWNSHIP	4.474

K.C.K. COMMUNITY JR. COLLEGE	
General	8.616
Vocational Education	1.935
Employee's Benefit	2.047
Capital Outlay	1.860
Total Jr. College	14.458
TOTAL KANSAS CITY	167.112
KANSAS LEVY	167.112

BONNER SPRINGS CITY	
General Operating	22.323
Recreation	1.996
Fire Equipment .....	.499
Employee's Benefit	4.492
Noxious Weed .....	.249
Emergency Service	1.996
Library	2.994
Bond - Interest	14.173
Total Bonner Springs	48.722
State & County	30.999
Community Jr. College	14.458
U.S.D. #204	85.544
TOTAL BONNER SPRINGS	179.723

EDWARDSVILLE CITY	
General Operating	4.159
Cemetery .....	.337
Planning Board	1.206
Special Bldg.	1.897
Accounting - Auditing .....	.243
Bond - Interest .....	.518
Recreation	1.897
Street - Police - Fire	13.073
Employee Benefits	4.834
Noxious Weed .....	.121
Total Edwardsville City	28.285
State & County	30.999
Community Jr. College	14.458
U.S.D. #204	85.544
County Library	1.371
TOTAL EDWARDSVILLE CITY	160.657

LAKE QUIVIRA CITY	
General Operating	23.211
Bond - Interest	7.586
Total Lake Quivira	30.797
State & County	30.999
Community Jr. College	14.458
U.S.D. #202	70.798
County Library	1.371
TOTAL LAKE QUIVIRA	148.423

SEWER NO. 3	
Maintenance	8.297

WOLCOTT DRAINAGE	
General	6.666
TOTAL WOLCOTT DRAINAGE	6.666

FAIRFAX DRAINAGE	
General	8.477
Employee's Benefit .....	.253
TOTAL FAIRFAX DRAINAGE	8.730

KAW VALLEY DRAINAGE	
General	3.866
Bond & Interest	1.011
TOTAL KAW VALLEY DRAINAGE ..	4.877

TOOLEY CREEK	
Tooley Creek Maintenance	13.254
Sewer Dist. #1 Bond-Interest .....	.147
TOTAL TOOLEY CREEK	13.401

UNIFIED SCHOOL DISTRICTS

	Kansas City No. 500	Kansas City No. 500-201	Turner No. 202	Piper No. 203	Bonner Springs No. 204
General	37.564	37.564	63.274	53.082	63.020
Capital Outlay	3.478	3.478	3.908	4.000	3.918
Retirement .....	.907	.907	-0-	-0-	-0-
Transportation .....	.912	.912	-0-	-0-	-0-
Library	4.402	4.402	-0-	-0-	-0-
Recreation	-0-	-0-	1.766	-0-	-0-
Bond & Interest #1	3.812	3.812	1.850	10.882	1.505
Bond & Interest #2	-0-	-0-	-0-	-0-	16.545
Bonds & Interest #3	-0-	-0-	-0-	-0-	.556
TOTAL	51.075	51.075	70.798	67.964	85.544

Add to School Rate the County, State, City or Township, County Community Junior College and any drainage to arrive at a Grand Total Tax Rate.

County Library will apply to all properties that are not within a district that has established and maintain a library.

K.C.K. Community Junior College is a County Wide Levy.

Kansas City No. 500-201 will pay on No. 500 Bond and Interest, issued after January 1, 1967, only.

STATE OF KANSAS, COUNTY OF WYANDOTTE, ss

I, Lawrence E. Verbon, County Clerk, in and for said State and County, do hereby certify that the Tax Levies are correct as shown by Certificates of the State Commission of Revenue and Taxation, the Board of County Commissioners, the Trustees and Clerks of the Townships, Cities, School Districts and Drainage Districts of said County on file in my office.

WITNESS MY HAND AND OFFICIAL SEAL, This 15th day of OCTOBER, 1986.

Betty McBride, Treasurer

CHEROKEE COUNTY, KANSAS



COLUMBUS, KANSAS 66725

CHAIRMAN SAND, MEMBERS OF THE COMMITTEE:

I AM BETTY MCBRIDE CHEROKEE COUNTY TREASURER. I AM APPEARING TODAY ON BEHALF OF THE KANSAS COUNTY TREASURER'S ASSOCIATION. I APPRECIATE THE OPPORTUNITY TO APPEAR BEFORE YOU TO EXPRESS THE CONCERNS WHICH COUNTY TREASURER'S HAVE REGARDING HB #2005.

PASSAGE OF SENATE BILL # 663 DURING THE 1986 LEGISLATIVE SESSION REQUIRES THAT UPON THE REQUEST OF A SCHOOL DISTRICT, TAXPAYER TAX STATEMENTS REPAIRED BY THE COUNTY TREASURER SHOW THE MILL LEVY AND TAX DUE WHICH IS ATTRIBUTABLE TO THE OPERATION OF THE RECREATION SYSTEM. COUNTY TREASURER'S OPPOSE THIS CONCEPT AS IT SETS PRECEDENT FOR OTHER TAXING UNITS TO ADDRESS THE LEGISLATURE FOR THE SAME EXEMPTION OF TAXING ENTITIES WITHIN THEIR BUDGETS. I AM SURE THAT MANY OTHER TAXING DISTRICTS WILL FOLLOW SUIT AND THUS CREATE A GIAGANTIC PROBLEM FOR COUNTY TREASURER'S. TAX STATEMENTS WOULD HAVE TO BE CHANGED ON A YEARLY BASIS TO ACCOMODATE THE ADDITIONAL TAXING INITIES. THE TAX STATEMENT ITSELF COULD BE ENORMOUS. THIS WOULD CREATE ADDITIONAL COSTS FOR THE COUNTY AND CONFUSION FOR THE TAXPAYER.

SECTION 14, LINE 502 THRU 508 OF HB #2005 DELETES THIS REQUIREMENT, HOWEVER OUR CONCERN LIES ON PAGE 6 LINES 202 THRU 204, AS TO WHETHER THIS REINSTATES THE REQUIREMENT WHICH IS BEING DELETED IN SECTION 14. ALTHOUGH THIS IS SIMILAR TO LANGUAGE IN MANY PRESENT STATUES, WE WOULD LIKE TO CLARIFY AND MAKE CERTAIN THAT THEIR IS NO RELATIONSHIP TO THE PUBLICATION LAW. PERHAPS THIS LANGUAGE SHOULD BE CHANGED SO THAT THEIR COULD BE NO QUESTION AS TO ITS MEANING.


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HOUSE BILL #2158 CO-SPONSORED BY REPRESENTATIVE MARY JANE JOHNSON AND REPRESENTATIVE NANCY BROWN WILL ADDRESS THE PROBLEM WHICH COUNTY TREASURER'S HAVE REGARDING THIS MATTER, AND IF PASSED WOULD PROVIDE A SOLUTION FOR ALL CONCERNED.

WE ASK YOUR CONSIDERATION OF THE ABOVE BEFORE PASSAGE OF HB #2005.

I WOULD BE HAPPY TO ANSWER ANY QUESTIONS YOU MIGHT HAVE AT THIS TIME.

RESPECTFULLY,

A handwritten signature in cursive script, appearing to read "Betty McBride".

BETTY MCBRIDE,
CHEROKEE COUNTY TREASURER

HOUSE BILL No. 2005

By Special Committee on Federal and State Affairs

Re Proposal No. 16

12-15

0017 AN ACT concerning recreation commissions; relating to the
0018 establishment and operation thereof; amending K.S.A. 1986
0019 Supp. 12-16,102 and 79-2001 and repealing the existing sec-
0020 tions; also repealing K.S.A. 12-1902, 12-1903, 12-1905, 12-
0021 1906, 12-1909, 12-1910, 12-1912, 12-1913, 12-1914, 12-1915,
0022 12-1916, 12-1917, 12-1919 and 12-1921 and K.S.A. 1986 Supp.
0023 12-1901, 12-1904, 12-1904a, 12-1907 and 12-1908.

0024 *Be it enacted by the Legislature of the State of Kansas:*

0025 New Section 1. When used in this act:

0026 (a) "City" means any city in the state of Kansas;

0027 (b) "school district" means any unified school district in the
0028 state of Kansas;

0029 (c) "recreation system" means any system of public recre-
0030 ation and playgrounds established pursuant to this act; and

0031 (d) "taxing district" means (1) the area within the corporate
0032 limits of a city in the case of a city-established recreation system;
0033 (2) the area within the boundary lines of a school district in the
0034 case of a school district-established recreation system; or (3) the
0035 area within the corporate limits of a city or the area within the
0036 boundary lines of a school district, whichever has the greater
0037 assessed valuation, in the case of a jointly established recreation
0038 system.

0039 New Sec. 2. Any recreation system created under the provi-
0040 sions of article 19 of chapter 12 of the Kansas Statutes Annotated
0041 prior to the effective date of this act shall continue in existence
0042 but shall be operated under the provisions of this act.

0043 New Sec. 3. Any city or school district may establish a sys-
0044 tem of public recreation in the manner provided by this act. Any

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0045 city or school district may establish, independently or jointly, a
0046 recreation system. The programs and services within a joint
0047 recreation system shall not be conducted by both the city and
0048 school district, each acting independently of the other. When-
0049 ever a recreation system is established, any city or school district
0050 operating or participating in the operation of a recreation system
0051 shall make available for recreation purposes the use of property
0052 and facilities belonging to each such entity. The city or school
0053 district may acquire and maintain equipment, land, buildings or
0054 other recreational facilities and make capital improvements. The
0055 operation of the recreation system created pursuant to section 4
0056 and all programs and services thereof shall be delegated to a
0057 recreation commission appointed in the manner provided by
0058 section 5.

cooperate in providing

for recreation purposes

0059 New Sec. 4. (a) Whenever a petition signed by at least 5% of
0060 the qualified voters of the city or school district is filed with the
0061 clerk thereof, requesting the governing body of the city or school
0062 district to establish a recreation system and to levy an annual tax
0063 not to exceed one mill for such recreation system and to pay a
0064 portion of the principal and interest on bonds issued pursuant to
0065 K.S.A. 12-1774, and amendments thereto, the governing body of
0066 the city or school district shall submit the question of establish-
0067 ing a recreation system to the qualified voters thereof. Such
0068 election shall be called and held in the manner provided by the
0069 general bond law.

, and the cost of the election shall be borne by such city or school district

0070 (b) A petition requesting the governing bodies of a city and
0071 school district to establish a joint recreation system and signed
0072 by at least 5% of the qualified voters of the city or school district
0073 may be filed with the clerk of the city or school district. Upon
0074 receipt of the petition, the clerk shall set a day not less than five
0075 nor more than 10 days thereafter for the joint meeting of the two
0076 governing bodies for the consideration of the petition. Notice of
0077 the receipt of the petition and the date and place of the joint
0078 meeting shall be given immediately by the clerk to the executive
0079 officer of the city and school district by registered mail. If the
0080 petition is found sufficient, the proposition shall be submitted to
0081 the qualified voters within the city or school district, whichever

0082 has the greater assessed valuation. Such election shall be called
0083 and held in the manner provided by the general bond law.

, and the cost of the election shall be borne equally by the city and the school district

0084 (c) The governing body of any city and any school district
0085 may initiate the establishment of a joint district recreation sys-
0086 tem by adopting a joint ordinance or resolution proposing to
0087 establish a joint recreation system and to levy an annual tax not to
0088 exceed one mill for such recreation system and to pay a portion of
0089 the principal and interest on bonds issued pursuant to K.S.A.
0090 12-1774, and amendments thereto. The proposal shall be sub-
0091 mitted for approval by the voters of the city or school district,
0092 whichever has the greater assessed valuation, at an election
0093 called and held in the manner provided by the general bond law.

, and the cost of the election shall be borne equally by the city and the school district

0094 (d) Upon approval of the proposition by a majority of those
0095 voting on it at the election, the governing body of the city or
0096 school district if acting independently or the governing bodies of
0097 a city and school district acting jointly, by appropriate resolution
0098 or ordinance, shall provide for the establishment, maintenance
0099 and conduct of such recreation system as they deem advisable
0100 and practicable and shall appoint a recreation commission as
0101 provided by section 5 to be vested with the powers, duties and
0102 obligations necessary for the conduct of such recreation system.

0103 New Sec. 5. (a) Except as provided by subsection (b), all
0104 recreation commissions shall consist of five members to be
0105 appointed as follows: (1) Upon the adoption of the provisions of
0106 this act by the city or school district acting independently, the
0107 governing body of such city or school district shall appoint four
0108 persons to serve as members of the recreation commission, the
0109 first appointee to serve for four years, the second for three years,
0110 the third for two years, and the fourth for one year, and the fifth
0111 member who also shall serve for four years shall be appointed by
0112 the four appointee members of such commission. ~~At least one~~
0113 ~~member appointed by the city or school district shall be a~~
0114 ~~member of the governing body of such city or school district, or~~
0115 (2) upon the adoption of the provisions of this act by the city and
0116 school district acting jointly, the governing bodies each shall
0117 appoint two persons to serve as members of the recreation
0118 commission, and the persons so selected shall select one addi-

who are residents of the taxing district

who are residents of the taxing district

0119 tional person, and all of such persons shall constitute the recre-
0120 ation commission. ~~At least one~~ appointee of the city and one
0121 appointee of the school district shall be a member of the gov-
0122 erning body of such city or school district.

0123 Of the members of the commission first selected by the school
0124 district, one shall serve for a term of one year, and one for a term
0125 of four years; one of those first selected by the governing body of
0126 the city shall serve for a term of two years, and one for a term of
0127 three years. The additional member shall serve for a term of four
0128 years. Thereafter, the members of the commission shall be se-
0129 lected in the same manner as the member such person is suc-
0130 ceeding and the term of office of each shall be four years. Except
0131 for members first appointed to the commission, all commission-
0132 ers not filling a vacancy shall hold office for a term of four years
0133 and until their successors are appointed and qualified. When-
0134 ever a vacancy occurs in the membership of the commission, a
0135 successor shall be selected to fill such vacancy in the same
0136 manner as and for the unexpired term of the member such person
0137 is succeeding. The commission shall elect a chairperson, secre-
0138 tary ~~and treasurer~~ from their membership. The commissioners
0139 are hereby empowered to administer in all respects the business
0140 and affairs of the recreation system. ~~The treasurer of the com-~~
0141 ~~mission shall furnish a bond in an amount determined by the~~
0142 ~~commission. Such treasurer shall keep an accurate record of all~~
0143 ~~money and property received and disbursed and shall make a~~
0144 ~~report thereof monthly to the commission, or as often as the~~
0145 ~~commission requires. Members of the commission and ex officio~~
0146 ~~members of the commission shall serve without compensation.~~

0147 (b) Any recreation commission established pursuant to K.S.A.
0148 12-1901 *et seq.*, and amendments thereto, prior to the effective
0149 date of this act ~~and consisting of more than five members~~ may
0150 continue ~~to operate with more than five members or~~ upon a
0151 majority vote of the commissioners may reorganize into a five-
0152 member commission as provided by subsection (a). If the com-
0153 mission continues ~~to operate with more than five members and~~
0154 upon the expiration of the term of a member, a person shall be
0155 appointed to the commission in the same manner as the member

and

The treasurer of the city or school district to which is certified the budget of the recreation commission shall serve as ex officio treasurer of the recreation commission.

the

treasurer

as constituted on the effective date of this act or may

as constituted on the effective date of this act,

0156 such person is succeeding. The term of office shall be four years.
 0157 Whenever a vacancy occurs in the membership of the commis-
 0158 sion, a successor shall be selected to fill such vacancy in the
 0159 same manner as and for the unexpired term of the member such
 0160 person is succeeding.

0161 New Sec. 6. (a) The recreation commission shall prepare
 0162 publish and approve an annual budget for the operation of the
 0163 recreation system in the same manner as required by law apply-
 0164 ing to other taxing units pursuant to K.S.A. 79-2925 *et seq.*, and
 0165 amendments thereto. In order to provide funds to carry out the
 0166 provisions of this act and to pay a portion of the principal and
 0167 interest on bonds issued pursuant to K.S.A. 12-1774, and
 0168 amendments thereto, the recreation commission shall levy an-
 0169 nually a tax on all the taxable tangible property within the taxing
 0170 district. Whenever the recreation commission determines that
 0171 the tax currently being levied by the commission is insufficient
 0172 to operate the recreation system and the commission desires to
 0173 increase the mill levy above the current levy, the commission
 0174 may adopt a resolution declaring it necessary to increase the
 0175 annual levy. Such increase shall not exceed one mill per year.
 0176 The maximum annual mill levy shall not exceed a total of four
 0177 mills.

0178 (b) Any resolution adopted under subsection (a) shall state
 0179 the total amount of the tax to be levied for the recreation system
 0180 and shall be published once each week for two consecutive
 0181 weeks in the official newspaper of the taxing district. Where-
 0182 upon, such annual levy in an amount not to exceed the amount
 0183 stated in the resolution may be made for the ensuing budget year
 0184 and each successive budget year unless a petition requesting an
 0185 election upon the proposition to increase the tax levy in excess of
 0186 the current tax levy, signed by at least 5% of the qualified voters
 0187 of the taxing district, is filed with the county election officer
 0188 within 30 days following the date of the last publication of the
 0189 resolution. In the event a valid petition is filed, no such in-
 0190 creased levy shall be made without such proposition having
 0191 been submitted to and having been approved by a majority of the
 0192 voters of the taxing district voting at an election called and held

Prior to the certification of its budget to city or school district, the recreation commission shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The recreation commission shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper having a general circulation in the taxing district. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The public hearing required to be held herein shall be held not less than 10 days prior to the date on which the recreation commission is required to certify its budget to the city or school district. After such hearing the budget shall be adopted or amended and adopted by the recreation commission

, and not later than August 1 of any year, certify its budget to such city or school district which shall levy a tax sufficient to raise the amount required by such budget

The city or school district shall not be required to levy a tax in excess of the maximum tax levy set by the city or school district by current resolution. In the case of a new recreation commission established under the provisions of this act, such levy shall not be required to exceed one mill.

for

, as previously established by the city or school district,

shall request that the city or school district authorize an increase by adopting

The city or school district may authorize the increase by resolution, but

for the recreation commission general fund

0193 thereon. All such elections shall be called and held in the
 0194 manner provided by the general bond law. Such taxes shall be
 0195 levied and collected in like manner as other taxes, which levy
 0196 the chairperson of the recreation commission shall certify, on or
 0197 before August 25 of each year, to the county clerk who is hereby
 0198 authorized and required to place the same on the tax roll of the
 0199 county to be collected by the county treasurer and paid over by
 0200 the county treasurer to the treasurer of the recreation commis-
 0201 sion.

, and the cost of the election shall be borne by the recreation commission

city or school district

ex officio

0202 (c) The tax levy provided in this section shall not be included
 0203 in and shall not constitute a part of the tax levy of any city or
 0204 school district to which this act is applicable.

0205 (d) At any time after the making of the first tax levy pursuant
 0206 to this act, the amount of such tax levy may be reduced or the
 0207 authority to levy the tax may be revoked by a majority of the
 0208 voters of the taxing district voting at an election called pursuant
 0209 to a petition and conducted in the same manner as that pre-
 0210 scribed by subsection (b). If the petition submitted is for the
 0211 purpose of reducing the mill levy and not for the purpose of
 0212 revoking the authority to levy the tax, it shall state the mill levy
 0213 reduction desired. Upon revocation, all property and money
 0214 belonging to the recreation commission shall become the prop-
 0215 erty of the city or school district which established the recreation
 0216 commission and the recreation commission shall be dissolved.

The authority of any recreation commission in existence on the effective date of this act or any recreation commission established under the provisions of this act to operate and conduct its activities may be revoked in any year following the third year of its operation by a majority of the voters of the taxing district voting at an election called pursuant to a petition and conducted in the same manner as that prescribed by subsection (b).

0217 (e) All financial records of the recreation commission shall be
 0218 audited as provided in K.S.A. 75-1122, and amendments thereto,
 0219 and a copy of such annual audit report shall be filed with the
 0220 governing body of the city or school district or both in the case of
 0221 a jointly established recreation system.

the taxing authority levying the tax for the commission,

0222 New Sec. 7. Every recreation commission appointed pursu-
 0223 ant to this act shall have the power to:

The cost of each audit shall be borne by the recreation commission.

0224 (a) Make and adopt rules and regulations for the operation of
 0225 the recreation system;

0226 (b) conduct the activities of the recreation system on any
 0227 property under its custody and management, or, with proper
 0228 consent, on any other public property and upon private property
 0229 with the consent of the owners;

0230 (c) receive any gift or donation from any source;

0231 (d) receive, accept and administer any money appropriated

0232 or granted to it by the state or federal government or any agency

0233 thereof;

0234 (e) purchase insurance and may levy an annual tax upon all

0235 taxable tangible property within the taxing district in an amount

0236 necessary to pay for such insurance and to pay a portion of the

0237 principal and interest on bonds issued pursuant to K.S.A. 12-

0238 1774, and amendments thereto. Taxes levied pursuant to this

0239 subsection may be in addition to all other taxes authorized or

0240 limited by law except that if the amount levied pursuant to this

0241 subsection together with the amount levied pursuant to section 6

0242 exceeds 4 mills, no levy in excess of 4 mills shall be made until

0243 the recreation commission shall have adopted a resolution au-

0244 thorizing the making of the levy in excess of 4 mills. Such

0245 resolution shall state the amount of and purpose for which the

0246 levy is to be made and shall be published once in the official

0247 newspaper of the taxing district. Whereupon such levy in an

0248 amount not to exceed the amount stated in the resolution may be

0249 made for the ensuing budget year and each successive budget

0250 year unless a petition requesting an election upon the proposi-

0251 tion, signed by not less than 5% of the qualified voters of the

0252 taxing district, is filed with the county clerk within 30 days

0253 following publication of the resolution. In the event a valid

0254 petition is filed, no such levy shall be made without such

0255 proposition having been submitted to and having been approved

0256 by a majority of the qualified voters of the taxing district voting

0257 thereon. Such election shall be called and held in the manner

0258 provided by the general bond law.

0259 (f) sue and be sued;

0260 (g) enter contracts;

0261 (h) employ a superintendent of recreation and any other

0262 employees which may be necessary for proper operation of the

0263 recreation system;

0264 (i) create and establish employee benefits contribution funds

0265 for the purpose of paying the employer's share of any employee

0266 benefits, exclusive of any salaries, wages or other direct pay-

for those purposes authorized by K.S.A. 75-6111, and amendments thereto. The city or school district to which the recreation commission certifies its budget shall

, except that no levy shall be made under this subsection which, when coupled with any levy made pursuant to subsection (#), is in excess of one mill without the approval of the city or school district

shall

section 6 or any other provision of law

0267 ments to such employees, as may be prescribed in the resolution
 0268 creating such funds. The recreation commission may receive and
 0269 place in such funds any moneys from any source whatsoever
 0270 which may be lawfully utilized for the purposes stated in the
 0271 resolution creating such funds, including the proceeds of tax
 0272 levies authorized by law for such purposes. [Any] recreation
 0273 commission which has established employee benefits funds
 0274 pursuant to this subsection [may] levy an annual tax upon all
 0275 taxable tangible property within the taxing district in an amount
 0276 determined by the recreation commission to be necessary for the
 0277 purposes for which such funds were created and to pay a portion
 0278 of the principal and interest on bonds issued pursuant to K.S.A.
 0279 12-1774, and amendments thereto. Taxes levied pursuant to this
 0280 subsection [may] be in addition to all other taxes authorized or
 0281 limited by law except that if the amount levied pursuant to this
 0282 subsection together with the amount levied pursuant to section 6
 0283 exceeds 4 mills, no levy in excess of 4 mills shall be made until
 0284 the recreation commission shall have adopted a resolution au-
 0285 thorizing the making of the levy in excess of 4 mills. Such
 0286 resolution shall state the amount of and purpose for which the
 0287 levy is to be made and shall be published once in the official
 0288 newspaper of the taxing district. Whereupon such levy in an
 0289 amount not to exceed the amount stated in the resolution may be
 0290 made for the ensuing budget year and each successive budget
 0291 year unless a petition requesting an election upon the proposi-
 0292 tion, signed by not less than 5% of the qualified voters of the
 0293 taxing district, is filed with the county clerk within 30 days
 0294 following publication of the resolution. In the event a valid
 0295 petition is filed, no such levy shall be made without such
 0296 proposition having been submitted to and having been approved
 0297 by a majority of the qualified voters of the taxing district voting
 0298 thereon. Such election shall be called and held in the manner
 0299 provided by the general bond law. For the purposes of this
 0300 subsection, employee benefits shall include social security as
 0301 provided by subsection (c) of K.S.A. 40-2305, and amendments
 0302 thereto, workers' compensation as provided by K.S.A. 44-505c,
 0303 and amendments thereto, unemployment compensation as pro-

The city or school district to which is certified the budget of any

contribution

shall

, except that no levy shall be made under this subsection which, when coupled with any levy made pursuant to subsection (e), is in excess of one mill without the approval of the city or school district

shall

section 6 or any other provisions of law

0304 vided by K.S.A. 44-710a, and amendments thereto, health insur-
0305 ance and retirement benefits;

0306 (j) acquire and hold title to property. Whenever property
0307 owned by a recreation commission is sold, the proceeds shall be
0308 used for recreation purposes; and

0309 (k) perform any other acts necessary to carry out the provi-
0310 sions of this act.

0311 New Sec. 8. (a) Whenever the governing body of any city
0312 which has established a recreation system deems it advisable to
0313 combine the operation and administration of its park system and
0314 its recreation system, it shall publish a notice of its intention to
0315 combine the two systems and establish a single department.
0316 Such notice shall be published once each week for two consec-
0317 utive weeks in the official city newspaper and if within 30 days
0318 after the last publication of the notice a petition signed by at least
0319 5% of the qualified voters of the city requesting an election upon
0320 such question, an election shall be called and held thereon. Such
0321 election shall be called and held in the manner provided by the
0322 general bond law. If no protest or no sufficient protest is filed or
0323 if an election is held and the proposition carries by a majority of
0324 those voting thereon, the governing body, by ordinance, may
0325 provide for the combining of its park system and its recreation
0326 system and the establishment of a combined park and recreation
0327 department. All property under the control or jurisdiction of
0328 either of such systems, upon the combination of the same, shall
0329 be transferred to such department which shall administer the
0330 city's park and recreation system. The governing body shall
0331 provide by ordinance for such officers and employees which may
0332 be necessary for the proper operation of the department who
0333 shall be appointed or employed in the manner provided for other
0334 officers and employees of the city.

0335 (b) Whenever the governing body of a city in which a recre-
0336 ation system which was established by a school district or by a
0337 school district and city acting jointly, wishes to combine the city
0338 park system with the recreation system into a single city park and
0339 recreation department, the governing bodies of both, if they
0340 agree to such combination, jointly shall publish notice of the

, and the cost of the election shall be
borne by the city

0341 intention to combine the two systems into a single city depart-
0342 ment of parks and recreation. Such notice shall be published
0343 once each week for two consecutive weeks in the official city
0344 newspaper and if within 30 days after the last publication of a
0345 petition signed by at least 5% of the qualified voters of the city
0346 requesting an election upon such question, an election shall be
0347 called and held thereon. Such election shall be called and held
0348 in the manner provided by the general bond law. If no protest or
0349 no sufficient protest is filed or if an election is held and the
0350 proposition carries by a majority of those voting thereon, the
0351 governing body, by ordinance, may provide for the combining of
0352 its park system and its recreation system and the establishment
0353 of a combined park and recreation department. All property
0354 under the control or jurisdiction of either of such systems, upon
0355 the combination of the same, shall be transferred to the depart-
0356 ment which shall administer the city's park and public recreation
0357 system. The governing body shall provide by ordinance for such
0358 officers and employees which may be necessary for the proper
0359 operation of the department who shall be appointed or employed
0360 in the manner provided for other officers and employees of the
0361 city.

0362 New Sec. 9. The governing body of any city which exercises
0363 the provisions of section 8, by ordinance, shall provide for the
0364 creation of a park and recreation advisory board to be appointed
0365 by the governing body of the city. The members of the recreation
0366 commission at the time of such combination shall constitute the
0367 initial park and recreation advisory board. Members shall serve
0368 upon such park and recreation advisory board for the term for
0369 which they were appointed to the recreation commission and
0370 upon the expiration of the term of any member, appointment
0371 shall be made to fill such position for a term of four years. In
0372 addition, where the recreation system was being operated by a
0373 school district or a school district and city acting jointly prior to
0374 combining the park and recreation systems, the city governing
0375 body shall appoint two members of the board of education of
0376 such school district to the park and recreation advisory board,
0377 and such members shall serve for terms concurrent with their

, and the cost of the election shall be borne
equally by the city and the school district

0378 terms as members of the board of education.

0379 New Sec. 10. The governing body of any city having estab-
0380 lished a park and recreation advisory board pursuant to section 9
0381 shall refer all major proposals and propositions for the construc-
0382 tion, reconstruction and improvement of public parks and recre-
0383 ational facilities including the acquisition of land for park pur-
0384 poses, the acquisition of major recreational equipment and
0385 facilities and the institution of new programs in the recreational
0386 system to such board. Such board shall make reports and recom-
0387 mendations to the governing body on all matters referred to it
0388 and any further recommendations as deemed advisable. Such
0389 reports shall be made within a time fixed by the governing body
0390 at the time the proposal or proposition is submitted to the board
0391 and no action shall be taken thereafter by the governing body
0392 upon any such proposal or proposition until the reports and
0393 recommendations thereon have been received from the board.
0394 The governing body of the city shall take action upon the reports
0395 and recommendations received from the advisory board within
0396 30 days after their receipt. The governing body may extend the
0397 time as it deems necessary to give the matter further attention
0398 before action is taken.

0399 New Sec. 11. Upon the establishment of a combined park
0400 and recreation department, the current operating fund of or
0401 budgeted for the two systems shall be transferred to the credit of
0402 the combined park and recreation department but shall be
0403 maintained in two individual funds which shall be used for the
0404 purpose for which levied. Thereafter, levies made for the pur-
0405 pose of financing the operation of the park and recreation de-
0406 partment and to pay a portion of the principal and interest on
0407 bonds issued by such city under the authority of K.S.A. 12-1774,
0408 and amendments thereto, shall be made annually upon all tax-
0409 able tangible property in the city.

0410 New Sec. 12. As an alternative to the procedure provided by
0411 section 8, the governing body of any city may authorize by
0412 ordinance that an agreement be entered into by such governing
0413 body with the governing body of any school district located in
0414 such city to terminate the recreation commission jointly estab-

0415 lished by such city and school district and to establish a recre-
0416 ation division within an existing department of the city govern-
0417 ment or to establish a recreation department of the city
0418 government. Such ordinance shall provide that such agreement
0419 may include provisions for the use of school property for recre-
0420 ation purposes. Such ordinance shall be published once each
0421 week for two consecutive weeks in the official city newspaper
0422 and if within 30 days after the last publication of a petition
0423 signed by at least 5% of the qualified voters of the city requesting
0424 an election upon such question, an election shall be called and
0425 held thereon. Such election shall be called and held in the
0426 manner provided by the general bond law. If no protest or no
0427 sufficient protest is filed or if an election is held and the propo-
0428 sition is approved by a majority of those voting thereon, such city
0429 shall be authorized to establish such recreation division or de-
0430 partment and may make a tax levy in an amount not to exceed
0431 four mills upon all taxable tangible property of the city for
0432 recreation purposes and to pay a portion of the principal and
0433 interest on bonds issued by such city under the authority of
0434 K.S.A. 12-1774, and amendments thereto. Such levy shall be
0435 exempt from the limitation imposed under the provisions of
0436 K.S.A. 79-5001 to 79-5016, inclusive, and amendments thereto.
0437 No levy in excess of three mills shall be made under the
0438 authority of this section until the governing body shall have
0439 adopted a resolution authorizing the making of the levy in excess
0440 of three mills. Such resolution shall state the purpose for which
0441 the levy in excess of three mills is to be made and shall be
0442 published once in the official city newspaper. Whereupon such
0443 annual levy in an amount not to exceed the amount stated in the
0444 resolution may be made for the ensuing budget year and each
0445 successive budget year unless a petition requesting an election
0446 upon the proposition to increase the tax levy in excess of the
0447 current tax levy, signed by not less than 5% of the qualified
0448 voters of the city, is filed with the city clerk within 30 days
0449 following publication of the resolution. In the event a valid
0450 petition is filed, no such increased levy shall be made without
0451 such proposition having been submitted to and having been

, and the cost of the election shall be borne
equally by the city and the school district

0452 approved by a majority of the qualified voters of the city voting
0453 thereon. Such election shall be called and held in the manner
0454 provided by the general bond law.

0455 Sec. 13. K.S.A. 1986 Supp. 12-16,102 is hereby amended to
0456 read as follows: 12-16,102. (a) Except as provided in this section,
0457 "taxing subdivision" means any city, county, township, commu-
0458 nity ~~junior~~ college district or other political subdivision of the
0459 state of Kansas having authority to levy taxes on taxable tangible
0460 property. A school district shall *not* be considered a taxing
0461 subdivision ~~only~~ for the purpose of ~~making a levy for a recreation~~
0462 ~~commission~~ *this section*.

0463 (b) Any taxing subdivision may create and establish em-
0464 ployee benefits contribution funds for (1) the taxing subdivision
0465 or (2) any political subdivision for which a tax is levied by such
0466 taxing subdivision for the purpose of paying the employer's
0467 share of any employee benefits, exclusive of any salaries, wages
0468 or other direct payments to such employees, as may be pre-
0469 scribed in the ordinance or resolution of the governing body
0470 creating such funds. The taxing subdivision may receive and
0471 place in such funds any moneys from any source whatsoever
0472 which may be lawfully utilized for the purposes stated in the
0473 ordinance or resolution creating such funds, including the pro-
0474 ceeds of tax levies authorized by law for such purposes.

0475 (c) The governing body of any taxing subdivision having
0476 established employee benefits funds under subsection (b) is
0477 hereby authorized to levy an annual tax upon all taxable tangible
0478 property within the taxing subdivision in an amount determined
0479 by the governing body to be necessary for the purposes for which
0480 such funds were created and to pay a portion of the principal and
0481 interest on bonds issued under the authority of K.S.A. 12-1774,
0482 and amendments thereto, by cities located in the county. Taxes
0483 levied by a city or county pursuant to this section shall be exempt
0484 from the limitations imposed by K.S.A. 79-5001 to 79-5016,
0485 inclusive, and amendments thereto, but only if and to the extent
0486 that such taxes would otherwise be exempt if levied as a separate
0487 fund or for a purpose specifically exempt by law.

0488 Sec. 14. K.S.A. 1986 Supp. 79-2001 is hereby amended to

, and the cost of the election shall be borne
by the city

0489 read as follows: 79-2001. As soon as the county treasurer receives
0490 the tax roll of the county, the treasurer shall enter in a column
0491 opposite the description of each tract or parcel of land the
0492 amount of unpaid taxes and the date of unredeemed sales, if any,
0493 for previous years on such land. The treasurer shall cause a
0494 notice to be published in the official county paper once each
0495 week for three consecutive weeks, stating in the notice the
0496 amount of taxes charged for state, county, township, school, city
0497 or other purposes for that year, on each \$1,000 of valuation.

0498 Each year after receipt of the tax roll from the county clerk and
0499 before December 15, the treasurer shall mail to each taxpayer, as
0500 shown by the rolls, a tax statement which indicates the taxing
0501 unit, assessed value of real and personal property, the mill levy
0502 and tax due. When the taxing unit is a school district which is
0503 involved in the operation of a system of public recreation and
0504 playgrounds and which is levying a tax to fund the operation of
0505 the recreation system, the school district may direct the county
0506 treasurer to indicate on or exclude from the tax statement the
0507 exact amount and portion of the mill levy and tax due which is
0508 attributable to the operation of the recreation system. The tax
0509 statement also may include the intangible tax due the county. All
0510 items may be on one statement or may be shown on separate
0511 statements and may be on a form prescribed by the county
0512 treasurer. The statement shall be mailed to the last known
0513 address of the taxpayer or to a designee authorized by the
0514 taxpayer to accept the tax statement, if the designee has an
0515 interest in receiving the statement. When any statement is re-
0516 turned to the county treasurer for failure to find the addressee,
0517 the treasurer shall make a diligent effort to find a forwarding
0518 address of the taxpayer and mail the statement to the new
0519 address. All tax statements mailed pursuant to this section shall
0520 be mailed by first-class mail. The requirement for mailing a tax
0521 statement shall extend only to the initial statement required to
0522 be mailed in each year and to any follow-up required by this
0523 section.

0524 Sec. 15. K.S.A. 12-1902, 12-1903, 12-1905, 12-1906, 12-1909,
0525 12-1910, 12-1912, 12-1913, 12-1914, 12-1915, 12-1916, 12-1917,

0526 12-1919 and 12-1921 and K.S.A. 1986 Supp. 12-16,102, 12-1901,
0527 12-1904, 12-1904a, 12-1907, 12-1908 and 79-2001 are hereby
0528 repealed.

0529 Sec. 16. This act shall take effect and be in force from and
0530 after its publication in the statute book.

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MEMORANDUM

TO: House Committee on Local Government
FROM: Alan F. Alderson, Kansas Recreation & Park Association
DATE: February 5, 1987
RE: House Bill No. 2005

I am Alan F. Alderson, Attorney for the Kansas Recreation & Park Association (KRPA). My testimony today will be brief, both because, until yesterday I had not seen the proposed amendments submitted by the Kansas Association of School Boards and because, upon a cursory review of the proposed amendments, the KRPA believes that we are in substantial agreement with the amendments being offered.

The KRPA, the Kansas Association of School Boards and the League of Municipalities have spent considerable time together in a cooperative effort to make House Bill No. 2005 workable from the perspective of those political subdivisions most affected. It appears that we are all in agreement that recreation commissions should not be separate taxing subdivisions and that the current system for certifying the recreation commission levies to the parent city or school district should be retained. Furthermore, some of the questions within that system have been clarified and we believe this is a positive step that should resolve some of the prior disputes between recreation commissions and their creators.

Attachment 6
2-5-87

If the proposed amendments are adopted, the KRPA will have made some concessions with regard to the authority to approve certified levies and in a few other areas. We also believe the KASB and the League have made concessions as well.

As I previously indicated, this prepared testimony has been drafted without the benefit of seeing the final version of the proposed amendments and, for that reason, I would like to reserve the right to comment on any matters which were not apparent from the rough draft that was available at the time. However, I believe it is fair to state that the KRPA would urge the passage of House Bill No. 2005 with the proposed amendments thereto. Conversely, KRPA is not prepared to support House Bill No. 2005 in its present form. I would be glad to try to answer any questions in this regard.