

Approved On: \_\_\_\_\_

Minutes of the House Committee on Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on March 25, 1988 in room 519 South at the Capitol of the State of Kansas.

The following members were absent (excused):

Representatives Fuller, Reardon, Spaniol

Committee staff present:

Tom Severn, Legislative Research  
Chris Courtright, Legislative Research  
Don Hayward, Reviser of Statutes  
Millie Foose, Committee Secretary

Representative Rolfs moved, second by Representative Wagon, to reconsider the action taken on March 24 on SB-519 The motion carried.

There was considerable committee discussion concerning the term "authorized levies" as amended into SB-519. It was agreed that the base year is 1988 and any change due to reappraisal should be based on dollars rather than mill levy.

Representative Adam distributed a report to committee members which showed the effect on one county of going on an "authorized to levy" limit. (Attachment 1)

Representative Adam moved, second by Representative Shore, to strike the words "authorized to be". The motion carried. It was the intent of the committee that any increase would be based on valuation only.

Bill Irvin and Barbara Butts, representing Municipal Accounting, discussed the bill and agreed that the present wording would be based on dollar valuation and any increase would be on a dollar basis.

Representative Roe moved, second by Representative Crowell, to pass SB-519 as amended. The motion carried.

The minutes of the March 24 meeting were approved.

There being no further business, the meeting was adjourned.



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Ed C. Rolfs, Chairman

STATE OF KANSAS • HOUSE OF REPRESENTATIVES

JOAN ADAM

Representative, 48th District  
305 North Terrace, Atchison, Kansas 66002

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***memorandum***

March 25, 1988

TO: Tax Committee Members

FROM: Joan Adam 

The enclosed sheets show the effect  
on one county of going to an "authorized  
to levy" limit.

MARSHALL COUNTY, KANSAS

GAYLE LANDOLL

COUNTY CLERK

MARYSVILLE, KANSAS 66508

PHONE 913-562-5361

August 25, 1987

Subject: Loss of levying authority of tax districts in 1989 due to "reappraisal law"  
(1985 Senate Bill No. 164)

To Whom It May Concern:

The twenty-two cemetery districts in Marshall County levied \$23,750.94 for their 1987 budgets. In order to maintain their current maximum levying power these same cemetery districts will need to levy \$43,349.37 in 1988 for their 1989 budgets. (The current maximum levying authority is represented by the larger of the two above mentioned figures.)

The eight fire districts in Marshall County levied \$25,893.89 for their 1987 budgets. In order to maintain their current maximum levying power these same fire districts will need to levy \$143,749.98 in 1988 for their 1989 budgets. (The current maximum levying authority is represented by the larger of the two above mentioned figures.)

The five watershed districts in Marshall County levied \$34,772.37 for their 1987 budgets. In order to maintain their current maximum levying power these same watershed districts will need to levy \$50,047.15 in 1988 for their 1989 budgets. (The current maximum levying authority is represented by the larger of the two above mentioned figures.)

The twenty-five townships in Marshall County levied \$377,422.89 in the funds that have a limit for their 1987 budgets. In order to maintain their current maximum levying power these same townships will need to levy \$447,923.50 in 1988 for their 1989 budgets. (The current maximum levying authority is represented by the larger of the two above mentioned figures.)

Marshall County levied \$584,371.37 in the funds that have a limit for the 1987 budget. In order to maintain the current maximum levying power in these funds the County will need to levy \$774,374.69 in 1988 for the 1989 budget. (The current maximum levying authority is represented by the larger of the two above mentioned figures.)

The above examples represent a possible increase of \$413,233.23 in levied taxes, and this is in only one county.

In addition, the tax lid of the County would be reduced by \$51,678. (The amount of the district court budget now outside the tax lid, which would again be within the tax lid in 1989 and thereafter.)

With the exception of the County, the other tax districts mentioned here have no "home rule" power to increase their levied taxes ever from the amount they levy to fund their 1989 budgets, unless there is a change in the law.

Tax districts that levy only what they need, rather than the maximum allowed, should not be penalized by lowering their maximum levying power.

It is obvious that many tax districts in 1988 will inflate their 1989 budgets in order to levy the most they can and in this way maintain their maximum levying authority at it's current status. Attached are details of the above mentioned examples.

TAXES LEVIED FOR 1987 BUDGETSMAXIMUM THAT COULD BE LEVIED

## Cemetery Districts:

Afton	262.36	1,416.58
Antioch	779.26	1,382.41
Barrett	328.74	719.31
Beattie Union	818.58	2,912.75
Czech-Moravian	421.43	446.27
Edinburgh	267.16	901.46
Elm Creek	126.43	1,912.65
Evergreen	1,342.66	1,416.58
Fairland	32.78	713.60
Greenwood	1,023.80	1,126.39
Harbough-Greenwood	233.01	1,332.22
Home City	2,098.02	2,279.20
Marshall Center	429.35	1,762.52
Morrison	549.77	1,457.73
Mt. Hope	918.19	925.36
Oketo-Blue Valley	1,561.55	2,457.16
Pecan: a	679.89	2,133.01
Pleasant Hill	342.98	1,332.22
Prospect Hill	5,600.67	7,807.80
Richland-Balderson	1,369.77	3,600.65
Rose Hill	2,746.55	3,434.57
Vermillion	1,817.99	1,878.93
	<u>23,750.94</u>	<u>43,349.37</u>

## Fire Districts:

#1	1,113.35	12,854.47
#2	2,380.28	10,665.04
#3	-0-	25,976.03
#5	5,284.98	18,312.81
#6	2,933.36	22,944.29
#7	4,614.37	17,899.52
#8	2,691.01	9,016.37
#9	6,876.54	26,081.45
	<u>25,893.89</u>	<u>143,749.98</u>

## Watershed Districts:

#37	24,970.79	26,392.65
#51	-0-	1,668.12
#69	262.30	2,366.25
#70	9,539.28	10,055.05
#80	-0-	9,565.08
	<u>34,772.37</u>	<u>50,047.15</u>

## Townships:

Balderson	17,966.05	19,904.33
Bigelow	5,812.00	6,513.00
Blue Rapids	11,987.51	14,627.37
Blue Rapids City	13,629.33	17,440.83
Center	20,064.55	21,755.50
Clear Fork	8,422.98	9,253.98
Cleveland	8,219.27	11,145.41
Cottage Hill	15,822.06	17,194.00
Elm Creek	22,461.00	25,409.62
Franklin	20,026.25	22,176.44

	<u>TAXES LEVIED FOR 1987 BUDGETS</u>	<u>MAXIMUM THAT COULD BE LEVIED</u>
Townships, Continued:		
Guittard	10,734.26	14,361.95
Herkimer	17,431.00	22,081.23
Lincoln	13,237.00	17,412.45
Logan	21,670.47	24,649.55
Marysville	33,248.99	42,063.19
Murray	17,398.00	18,337.99
Noble	15,376.00	18,467.00
Oketo	15,385.17	19,029.38
Richland	12,674.00	16,960.83
Rock	10,195.00	13,905.62
St. Bridget	10,357.00	12,688.73
Vermillion	19,478.00	20,327.95
Walnut	13,063.00	14,370.97
Waterville	7,914.00	12,378.54
Wells	14,850.00	15,467.64
	<u>377,422.89</u>	<u>447,923.50</u>
Marshall County (funds that have a limit)	584,371.37	774,374.69