

Approved March 20, 1989  
Date

MINUTES OF THE House COMMITTEE ON Local Government

The meeting was called to order by Representative Robert D. "Bob" Miller at  
Chairperson

1:52 a.m./p.m. on March 15, 1989 in room 521-S of the Capitol.

All members were present except:

Representative Gomez, excused  
Representative Williams, excused

Committee staff present:

Mike Heim, Legislative Research Dept.  
Theresa Kiernan, Revisor of Statutes' Office  
Connie Smith, Committee Secretary

Conferees appearing before the committee:

Senator John Strick  
Representative Norman Justice  
Senator Jack Steineger  
Terry D. Hamblin, Director, Property Valuation Division  
Gayle Landoll, Legislative Committee Chairman of Kansas County Clerks' Assn.  
Keith Farrar, Chairman, Board of Tax Appeals  
Gerry Ray, Johnson Co. Board of Commissioners  
Bev Bradley, Kansas Association of Counties

Chairman Miller called for hearings on SB 95.

SB 95 - An Act concerning drainage districts; relating to the assessment of certain costs.

Mike Heim, staff, gave an overview of SB 95 and stated it is for determining the amount of special taxes or assessments against the property.

Senator John Strick, sponsor of SB 95, gave an explanation of the bill. Senator Strick stated that this bill will eliminate the requirement for assessors to be residents of the District; it will allow assessors to be selected throughout the state. (Attach. I)

Representative Justice testified in support of SB 95 as it applies to his district. Mr. Justice testified it is virtually impossible to get appraisers out of his district. (No written testimony)

Senator Steineger appeared as a proponent and answered questions.

Discussion followed.

The Chairman closed hearings on SB 95.

Chairman Miller called for hearings on SB 309.

SB 309 - An Act concerning property tax; relating to the computation of tax levy rates.

Mike Heim, staff, gave an overview and stated this bill was requested by the Kansas County Clerks' Association in response to an Attorney General's opinion which said it was within the discretion of the county clerks to assess property which is held in multiple ownership fashion. They could assess those interests either jointly or seperately.

Discussion followed.

Terry Hamblin, Director of Property Valuation Division, appeared to express the Division's support for the amendments contained in SB 309. (Attach. II)

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Local Government,  
room 521-SStatehouse, at 1:52 a/m./p.m. on March 15, 1989

Discussion followed.

Gayle Landoll, Legislative Committee Chairman of Kansas County Clerks' Assn. testified in support of SB 309. (Attach. III)

Keith Farrar, Chairman of Board of Tax Appeals, submitted written testimony. (Attach. IV)

The Chairman closed the hearing on SB 309.

Chairman Miller called the Committee's attention to SB 65.

SB 65 - An Act concerning counties; relating to the sale of property.

Mike Heim, staff, gave an overview. Mr. Heim stated the bill recodifies the law dealing with property sales by counties and makes the law uniform whereas it used to be special rules for the three largest counties.

Vice-Chairman Brown asked Committee if they had any questions before going on to the conferees.

Discussion followed.

Vice-Chairman Brown called on Gerry Ray, Johnson Co. Board of Commissioners, who testified in support of SB 65. (Attach. V)

Discussion followed.

Bev Bradley, Kansas Association of Counties, testified in support of SB 65. (No written testimony)

Discussion followed.

Chairman closed the hearing on SB 65.

Chairman Miller turned the Committee's attention to HCR 5001.

HCR 5001 - A Concurrent Resolution encouraging each county to develop a plan for implementation of 911 emergency telephone service.

Mike Heim, staff, gave an overview of HCR 5001. The interim committee came to the conclusion that the state should not mandate the 911 emergency telephone number. HCR 5001 strongly encourages counties to develop a plan for the implementation of a 911 emergency telephone number.

Chairman Miller explained that he is a proponent of a statewide 911 emergency telephone system.

A motion was made by Representative Johnson to pass HCR 5001 favorably, seconded by Representative Reinhardt. The motion carried.

Representative Baker asked Chairman Miller if he had received any information from the Sedgwick County Commission on SB 65. Chairman Miller replied we had not received any information.

Meeting adjourned at 3:05 p.m.



STATE OF KANSAS

JOHN STRICK, JR.  
SENATOR, FOURTH DISTRICT  
WYANDOTTE COUNTY  
620 N. 17TH  
KANSAS CITY, KANSAS 66102



COMMITTEE ASSIGNMENTS  
RANKING MINORITY MEMBER: FINANCIAL INSTITUTIONS  
AND INSURANCE  
MEMBER: FEDERAL AND STATE AFFAIRS  
GOVERNMENTAL ORGANIZATION  
LABOR, INDUSTRY AND SMALL BUSINESS  
PUBLIC HEALTH AND WELFARE

TOPEKA

SENATE CHAMBER

March 15, 1989

TO: House Committee on Local Government  
FROM: John Strick, Jr.  
RE: Explanation of Senate Bill No. 95

The Fairfax Drainage District is one of the largest in the State and comprises our largest Industrial Park including plants such as the new one billion dollar General Motors facility. The District is bordered on two sides by the Missouri River and is protected by high dikes. At high water stages water seeps into the district and is pumped out through a series of pump stations. The local governing board of the district is responsible for all general improvement, sewer and drainage programs, and occasionally issues special improvements. They have authority to levy taxes on the District.

The only change in existing law contained in SB 95 occurs on line thirty. Present law relative to creating benefit districts in drainage districts, requires "assessors" to be residents of the District. The problem is there are no "residents" in the District and there is no way they can comply with the law. The bill will eliminate that requirement.

JS  
3-15-89  
Attach. I.



KANSAS DEPARTMENT OF REVENUE

*Division of Property Valuation*  
Robert B. Docking State Office Building  
Topeka, Kansas 66612-1585

5th Fl.

M E M O R A N D U M

**TO: ROBERT D. MILLER, CHAIRMAN  
HOUSE COMMITTEE ON LOCAL GOVERNMENT**

**FROM: TERRY D. HAMBLIN, DIRECTOR  
PROPERTY VALUATION DIVISION**

**DATE: MARCH 15, 1989**

**SUBJECT: SENATE BILL 309**

Thank you for the opportunity to appear before this committee today to express the Division's support for the amendments contained in Senate Bill 309.

This bill amends K.S.A. 79-1803 to provide that the county clerk shall not compute a final tax levy rate to be applied to each undivided interest of each owner of real or personal property.

The amendments contained in this bill merely restate current interpretation and practice. However, as current statutes seem to leave some small area of question, the Division of Property Valuation believes that the proposed language is desirable. Kansas uses a unitary assessment system, i.e., a separate valuation for each parcel as a unit. An assessment is not contemplated for each undivided interest in real or personal property. Senate Bill 309 codifies this existing practice.

The Division respectfully suggests that Senate Bill 309 could be strengthened by inserting the following language after the new language on line 29: "including property valued pursuant to K.S.A. 79-420." K.S.A. 79-420 has occasionally been interpreted as requiring a separate valuation of undivided interests in separated mineral interests. This language would eliminate any ambiguity in K.S.A. 79-420.

TDH:dpb

MARSHALL COUNTY, KANSAS

GAYLE LANDOLL

COUNTY CLERK

MARYSVILLE, KANSAS 66508

PHONE 913-562-5361

To: House Local Government Committee  
Re: Senate Bill 309

On behalf of the Kansas County Clerks' Association, we would like to ask for your support of SB 309.

For many years the counties have been relying on Attorney General Opinion #77-236 which states "that the tax rolls, and the resulting tax statement based thereon, be limited to one owner taxpayer". In 1987 Attorney General Opinion #87-107 was issued, reversing the previous opinion, by stating "it lies within the discretion of the county clerk to assess these interests either jointly or individually".

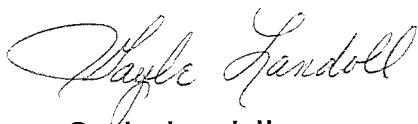
We would like to eliminate this discretion to insure conformity between counties; to avoid the added expense of issuing multiple tax statements; and to avoid the complications that will arise should foreclosure of a partial interest of real property become necessary due to unpaid taxes.

I have given you a copy of a document my office recently received which transfers the ownership of four parcels of land in Marshall County to twenty different persons, twelve of which will receive only a 1/108th interest. This type of document is common and I could have presented you with many other examples, but I think one example is sufficient to illustrate our point. If we were to issue separate tax statements to each owner for their proportionate share we would need to issue a total of 80 tax statements instead of four. Based on 1988 taxes these tax statements would have been issued in the following amounts:

8 statements at \$35.67 each  
8 statements at \$31.91 each  
8 statements at \$15.09 each  
8 statements at \$5.59 each  
12 statements at \$2.97 each  
12 statements at \$2.66 each  
12 statements at \$1.26 each  
12 statements at 47¢ each

As you can see, it would, in some instances, cost more to issue and mail a tax statement than would ultimately be collected.

Thank you for your consideration and I would like to again ask for your support of Senate Bill 309.



Gayle Landoll  
Marshall County Clerk  
Legislative Committee Chairman  
Kansas County Clerks' Association

29  
3-15-89  
attach. III

IN THE DISTRICT COURT OF NEMAHA COUNTY, KANSAS

In the Matter of the Estate of  
FRED J. BROXTERMAN, Also Known As  
F. J. BROXTERMAN, Deceased

Case No. 89-P-1

DECREE OF DESCENT

Now on this 10th day of February, 1989, is heard the Petition to Determine Descent in the estate of Fred J. Broxterman, a/k/a F. J. Broxterman, deceased. Petitioner appears by Edward F. Wieggers, of the firm of Galloway, Wieggers & Heeney, his attorney, and there are no other appearances.

After consideration of the files and evidence produced, the Court finds as follows:

1. Notice of this hearing has been given as required by law and the order of this Court and the proof thereof has been filed and is hereby approved.
2. Due diligence has been exercised in search for identity and addresses of heirs.
3. The provisions of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, have been complied with insofar as applicable to this proceeding.
4. All the allegations of the petition are true; Fred J. Broxterman, a/k/a F. J. Broxterman, a resident of Nemaha County, Kansas, and a citizen of the United States, died on April 12, 1988, and more than six months have expired since his death.
5. At the time of his death decedent owned real estate hereinafter described; no Will of decedent has been admitted to probate; no will filed pursuant to K.S.A. 59-618a, nor administration had of the estate, and all debts of the estate have been paid.
6. The heirs of decedent are:
  - ✓ Daniel Broxterman, adult, son;
  - ✓ Gilbert Broxterman, adult, son;
  - ✓ Rita Burdiek, adult, daughter;
  - ✓ Evelyn Burdiek, adult, daughter;
  - ✓ Mary Ann Holthaus, adult, daughter
  - ✓ Mildred Haug, adult, daughter;
  - ✓ Cletus Broxterman, adult, son;
  - ✓ Maxine Spring, adult, daughter;
  - The children of a deceased daughter, Melita Gress, namely:
    - Elaine Gress, adult, granddaughter;
    - ✓ Janice Johnson, adult, granddaughter;
    - ✓ David J. Gress, adult, grandson
    - ✓ Donna C. Gress, adult, granddaughter;
    - ✓ Joan M. Copenhaver, adult, granddaughter
    - ✓ Theresa Allen, adult, granddaughter;
    - ✓ Marilyn Rottinghaus, adult, granddaughter;
    - ✓ Susan M. Bloom, adult, granddaughter;
    - ✓ Myra J. Gress, adult, granddaughter;
    - ✓ Lori A. Gress, adult, granddaughter;
    - ✓ Lisa Gress, adult, granddaughter;
    - ✓ Kathryn Gress, adult, granddaughter.
7. All taxes imposed by the United States and the State of Kansas by reason of decedent's death have been paid in full; the inheritance tax order of the State of Kansas has been filed in this Court.

STATE OF KANSAS COUNTY OF NEMAHA	ss <u>2-10-89</u> Date
I hereby certify this to be a true copy of the original as filed in this office.	
<i>Jane Heinen</i> Jane Heinen, Clerk, District Court	



<b>FILED</b> NEMAHA COUNTY, KANSAS DISTRICT COURT FEB 10 1989 11:45 AM JANE HEINEN Clerk of District Court By <i>Rita Heinen</i> Deputy
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GALLOWAY,  
WIEGERS &  
HEENEY  
ATTORNEYS AT LAW

8. The heirs' respective shares in the estate are as follows:

- Gilbert Broxterman, son, 1/9th;
- Rita Burdiek, daughter, 1/9th;
- Evelyn Burdiek, daughter, 1/9th;
- Mary Ann Holthaus, daughter, 1/9th;
- Mildred Haug, daughter, 1/9th;
- Cletus Broxterman, son, 1/9th;
- Maxine Spring, daughter, 1/9th;
- Daniel Broxterman, son, 1/9th;
- Elaine M. Gress, granddaughter, 1/108th;
- Janice Johnson, granddaughter, 1/108th;
- David J. Gress, grandson, 1/108th;
- Donna C. Gress, granddaughter, 1/108th;
- Joan M. Copenhaver, granddaughter, 1/108th;
- Theresa Allen, granddaughter, 1/108th;
- Marilyn Rottinghaus, granddaughter, 1/108th;
- Susan M. Bloom, granddaughter, 1/108th;
- Myra J. Gress, granddaughter, 1/108th;
- Lori A. Gress, granddaughter, 1/108th;
- Lisa Gress, granddaughter, 1/108th;
- Kathryn Gress, granddaughter, 1/108th.

IT IS THEREFORE ORDERED AND ADJUDGED BY THE COURT that the title to all of the interest of Fred J. Broxterman, a/k/a F. J. Broxterman, in and to the following described real estate:

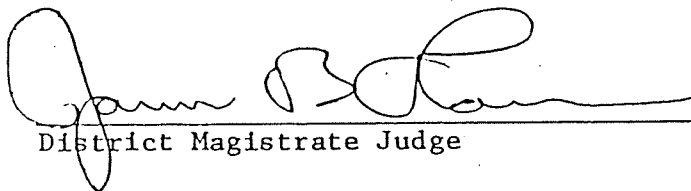
1. The Southwest Quarter of Section 20, Township 3 South, Range 11 East of the 6th P.M., in Nemaha County, Kansas;
2. The East Half of Lot 2, and all of Lot 3, in Block 12, in the Town of Baileyville, Nemaha County, Kansas;
3. All that part of the Southwest Quarter of Section 9, Township 5, Range 10, Marshall County, Kansas, lying and being West of the Topeka and Northwestern Railroad right-of-way (now the Union Pacific Railroad right-of-way), less the public roadway or public highway; the Southwest Quarter of the Northwest Quarter of Section 9, Township 5, Range 10, Marshall County, Kansas; the South Half of the Southeast Quarter of Section 8, Township 5, Range 10, Marshall County, Kansas; Also a tract of land described as follows, to-wit: Part of Lot 1, in the Northeast Quarter of the Northwest Quarter, less 2½ acres railroad right-of-way, in Section 16, Township 5, Range 10, Marshall County, Kansas, described as follows: Commencing 25 rods East of the Northwest Corner of said Lot 1, in the said Northeast Quarter of the Northwest Quarter of Section 16, and running thence East along the North line of said Lot 1 to the right-of-way of the Topeka and Northwestern Railroad (now the Union Pacific Railroad Company), thence in a Southeasterly direction along said right-of-way to the South line of said Lot 1, thence West along said South line to a point 35 rods East of the Southwest Corner of said Lot 1, thence in a Northwesterly direction across said Lot 1, to the point of beginning;

and all other property owned by decedent, descended on the date of his death, April 12, 1988, to decedent's heirs, and title is assigned to them as of that date, subject to any lawful disposition previously made, as follows:

GALLOWAY,  
WIEGERS &  
HEENEY  
ATTORNEYS AT LAW



Gilbert Broxterman, 1/9th;  
Rita Burdick, 1/9th;  
Evelyn Burdick, 1/9th;  
Mary Ann Holthaus, 1/9th;  
Mildred Haug, 1/9th;  
Cletus Broxterman, 1/9th;  
Maxine Spring, 1/9th;  
Daniel Broxterman, 1/9th;  
Elaine Gress, 1/108th;  
Janice Johnson, 1/108th;  
David J. Gress, 1/108th;  
Donna C. Gress, 1/108th;  
Joan M. Copenhaver, 1/108th;  
Theresa Allen, 1/108th;  
Marilyn Rottinghaus, 1/108th;  
Susan M. Bloom, 1/108th;  
Myra J. Gress, 1/108th;  
Lori A. Gress, 1/108th;  
Lisa Gress, 1/108th;  
Kathryn Gress, 1/108th.



District Magistrate Judge

GALLOWAY,  
WIEGERS &  
HEENEY  
ATTORNEYS AT LAW

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3-1589  
3-4

THE STATE



OF KANSAS

## BOARD OF TAX APPEALS

*Keith Farrar, Chairman**Docking State Office Building, 10th Floor  
Topeka, Kansas 66612-1582  
AC-913 296-2388**Fred L. Weaver, Member  
Victor M. Elliott, Member  
Conrad Miller, Jr., Member  
Charles F. Laird, Member*MEMORANDUM

TO: House Local Government Committee

FROM: Keith Farrar, Chairman  
Board of Tax Appeals

RE: SB 309

DATE: March 15, 1989

Senate Bill 309 amends K.S.A. 79-1803 to prevent the county clerk from computing a separate tax bill for each owner of jointly held property. The new language essentially dictates that a single tax bill will be issued regardless of the number of owners.

The Board recently heard a tax grievance which dealt with the same subject. In that case, the county issued a single bill to one of the joint owners. That person was then expected to pay the entire bill and collect pro rata shares from the other owners. The grievance is a friendly suit brought so that county officials could determine the appropriate billing procedure.

Senate Bill 309 minimizes the number of tax statements issued by counties, which also lowers the expense of the county's administration. However, it does so at the sole expense and inconvenience of all taxpayers. In some cases, the owner who receives the bill is unsuccessful in collecting from all the joint owners. This leads to the difficult question of whether one taxpayer may be forced to pay another's tax bill. Obviously, S.B. 309 does not address that issue.

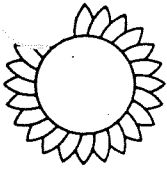
28  
3-15-89  
Attach IV.

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SB 309  
March 15, 1989

The alternative is also unattractive. Many jointly-held properties are split among several owners. Some county records are not sufficiently up-to-date to issue statements to the current owners. Some properties, e.g. mineral interests, are so widely held that the cost to prepare a separate tax statement exceeds the amount to be collected.

This is obviously a thorny issue with few clear-cut solutions. Senate Bill 309 represents one of several policy choices available. If you find that County Clerks and Treasurers should be favored at the expense of the taxpayers, then S.B. 309 represents an acceptable policy choice. The Board appreciates your consideration and will provide further assistance if requested.

LD  
3-15-89  
4-2



**Johnson County  
Kansas**

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MARCH 15, 1989

HOUSE LOCAL GOVERNMENT COMMITTEE

HEARING ON SENATE BILL 65

TESTIMONY OF GERRY RAY, INTERGOVERNMENTAL COORDINATOR  
JOHNSON COUNTY BOARD OF COMMISSIONERS

Mr. Chairman, members of the committee, my name is Gerry Ray representing the Johnson County Board of Commissioners.

Senate Bill 65 was requested by Johnson County to provide alternatives in the sale and disposal of county owned real property. Originally the bill applied to only Johnson, Sedgwick and Shawnee Counties consistent with the existing statutes, however the Senate Local Government Committee amended it to statewide application.

The changes being requested would allow the three Boards of Commissioners to:

A. Upon unanimous approval of the Board of County Commissioners and three publications of notice the Board may dispose of property with a value of more than \$150,000.00 through public bidding. Such action would be subject to a protest petition. If the requirements are fulfilled and no valid petition for election is filed or the sale is authorized by referendum but is not completed, the Board may sell the property upon terms and conditions approved by unanimous vote of the Board.

B. Dispose of real property having a value of less than \$5,000.00 through public or private sale, by negotiation or by quit claim deed, with a requirement for publication of notice of intent to sell. This would provide a more efficient and expeditious method not currently available, to sell small parcels of property.

C. Dispose of real property acquired by dedication, plating or for the purposes of right-of-way or drainage by vacating such properties with revision to adjoining landowners. The provision would allow the county to transfer unusable property to private ownership thus putting the property on the tax rolls and relieving the county of maintenance and liability responsibility. The action would require unanimous approval of the Board of County Commissioners.

*JR*  
*3-15-89*  
*Attach V*

D. Dispose of real property having a value in excess of \$5,000 but less than \$150,000.00 through a public bid sale. If public bids are not received or those received are not sufficient or acceptable, the county may negotiated the sale of such property after publication of notice of intent to sell. The process is essentially the same as for property over \$150,000.00 except that it is not subject to a protest petition.

E. Enter into contracts for sale or lease-purchase for a term of no longer than five years. The provision would allow an option that would especially helpful in sales to average citizens who find it difficult to pay cash at the time of sale.

F. An additional amendment by the Senate Committee provided an exception for sale of property to a port authority or to a nonprofit corporation for development of an industrial or business park.

The proposed changes allow counties more efficient methods to dispose of parcels of real property by recognizing that different methods of disposition are necessary for different size tracts of land. The current statutes sets up a mechanism without the flexibility to achieve good utilization of property that no longer has any public purpose. Both the county and the citizens will benefit from such property being used productively rather than remaining unused.

Thank you for your consideration of the proposal. We believe the changes in the process have many advantages and urge the committee to recommend Senate Bill 65 favorably for passage.

LH  
3-15-89  
5-2