

Approved March 20, 1990  
Date

MINUTES OF THE SENATE COMMITTEE ON LOCAL GOVERNMENT

The meeting was called to order by Sen. Don Montgomery at  
Chairperson

9:00 a.m./~~p.m.~~ on March 19, 1990 in room 531-N of the Capitol.

All members were present except:

Senators Gaines and Steineger - Excused

Committee staff present:

Mike Heim, Legislative Research  
Emalene Correll, Legislative Research  
Theresa Kiernan, Revisor of Statutes  
Shirley Higgins, Committee Secretary

Conferees appearing before the committee:

Sen. Dan Thiessen

Staff had prepared the amendment to HB 2847 concerning the collection of delinquent property taxes which had been previously heard. (See Attachment I). The bill as amended would include all counties.

Sen. Daniels made a motion to so amend HB 2847, Sen. Frahm seconded, and the motion carried.

Sen. Daniels made a motion to recommend HB 2847 favorable for passage as amended, Sen. Allen seconded, and the motion carried.

The hearing began on SB 773 concerning zoning in counties. Sen. Dan Thiessen testified in support of the bill. He said the bill is a result of an attempt to zone Montgomery County. It amends the county zoning statute. At present, 53 counties have zoning boards and 27 have zoning. Montgomery County residents strongly support the bill. It would put Montgomery County under the same provision of Franklin County where there is a provision to allow zoning with a countywide vote.

Staff gave the background of the Attorney General's opinion dealing with the home rule law in relation to zoning. The Chairman informed the committee that the bill had been amended into HB 3077 on March 16 and had passed on a voice vote with final action scheduled for this morning, but it was felt that SB 773 would be a backup should HB 3077 fail.

Sen. Burke made a motion to report SB 773 favorable for passage, Sen. Daniels seconded, and the motion carried.

The Chairman called the committee's attention to a letter from Douglas County supporting SCR 1639 which had been forwarded after the hearing. (See Attachment II).

Staff distributed copies of a memorandum on mandates on cities and counties as had been requested. (See Attachment III). The Chairman felt this was a subject to be considered for an interim study along with some other related bills.

The minutes of March 15 were approved.

The meeting was adjourned at 9:30 a.m.

REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

Your Committee on Local Government

Recommends that House Bill No. 2847

"AN ACT concerning the collection of delinquent property taxes; amending K.S.A. 79-2017 and repealing the existing section."

Be amended:

On page 3, following line 40, by inserting:

"Sec. 2. K.S.A. 79-2101 is hereby amended to read as follows: 79-2101. Except as provided by K.S.A. 79-2017, and amendments thereto, all the taxes on personal property that remain due and unpaid on February 16 or July 1 shall be collected in the following manner:

The county treasurer, between February 20 and 25, shall send a notice by mail to the person, firm, unincorporated association, company or corporation to whom such taxes were assessed, and which remain unpaid on February 16 of any year, to its post office address as shown by the records in the office of the county clerk. The county treasurer, between July 10 and 15, shall send a notice by mail to the person, firm, unincorporated association, company or corporation to whom such taxes were assessed, and which remain unpaid on July 1 of any year, to its post office address as shown by the records in the office of the county clerk. Failure to receive any such notice shall not relieve such person, firm, unincorporated association, company or corporation defaulting in payment of personal taxes from any interest and costs attached thereto. Such notice shall state the amount of personal tax charged against the party, and notify the party that the tax may be paid by paying interest thereon from the date it became due and payable to date of payment computed under the provisions of K.S.A. 79-2004a, and amendments thereto.

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Attachment I

If such taxes remain unpaid for a period of 30 days after mailing such notice, the county treasurer shall ~~forthwith~~ issue a warrant ~~under~~ signed by the treasurer's-hand treasurer directed to the sheriff of the county, commanding the sheriff to levy the amount of such unpaid taxes and the interest thereon, together with the sheriff's fees for collecting the same, upon any personal property, tangible or intangible, of the person, firm, unincorporated association, company or corporation to whom such taxes were assessed. Such warrant shall be delivered to the sheriff. Upon receipt of such tax warrant, the sheriff shall proceed to collect the taxes the same as upon execution, except that where such taxes were levied and assessed pursuant to K.S.A. 79-329 through 79-334, and any amendments thereto, they shall be collected as follows:

The sheriff shall cause notice to be given by registered mail to the purchaser of the oil and gas from such lease of the amount of such delinquent taxes and the name of the person against whom they were assessed and from and after the receipt of such notice such purchaser shall not pay to the person owing the taxes any of the proceeds of the sale of any oil or gas from such lease, but shall pay the proceeds to the sheriff until the full amount of such taxes and costs are paid after which the purchaser may resume the payments for such oil or gas to such person, but this exception shall not prevent the levy of an execution and sale of the leasehold interest or the physical personal property on any such lease for the payment of delinquent taxes owed by its owner.

The sheriff, as soon as the sheriff collects the tax warrant, shall make a return thereof and shall make a return of all tax warrants delivered to the sheriff on or before October 1 of the year following the year in which the tax was levied. If the warrant so returned shows that the tax has been collected, the sheriff shall pay ~~it~~ the tax to the county treasurer. If such return shows that such tax has not been collected, the county treasurer shall file with the clerk of the district court of the treasurer's county an abstract of the total amount of unpaid

taxes and interest due plus penalties and costs, accompanied by the last tax warrant. The clerk shall enter the total amount of the unpaid taxes in the appearance docket and note the entry in general index. No fee shall be charged for making the entry. The total amount shall become a judgment in the same manner and to the same extent as any other judgment under the code of civil procedure and shall become a lien on real estate from and after the time of the filing thereof. A transcript of the judgment may be filed with the clerk of the district court in any other county and when it is entered in the manner provided above it shall become a lien upon real estate located in such county in the same manner as is provided in case of other judgments, except that no fee shall be charged for making the entry. Execution, garnishment or other proceedings in aid of execution may issue within the county or to any other county on the judgment in the same manner as on judgments under the code of civil procedure except that any real estate taken upon execution for the collection of such taxes shall be sold without appraisal. None of the exemptions provided for in the code of civil procedure shall apply to any such judgment but no such judgment secured for taxes on personal property shall be levied against a homestead.

At the time of filing the abstract of the taxes, interest, penalties and costs and the last tax warrant with the clerk of the district court, the county treasurer shall serve notice, in writing, on the county attorney of such filing. It shall be the duty of the county attorney to commence such proceedings as are necessary for the collection of such judgment. If execution is not issued within five years from the date of the entry of any such judgment, or if five years shall have intervened between the date of the last execution issued on such judgment, and the time of issuing another writ of execution thereon, such judgment shall become dormant, and shall cease to operate as a lien on the real estate of the delinquent taxpayer. Such dormant judgment may be revived in like manner as dormant judgments under the code of civil procedure. Any such judgment uncollected after 20 years may

be allowed to become dormant if the county commissioners determine, after consideration of all relevant facts, that it is not reasonable to expect such judgment will be collected. The board of county commissioners may allow such judgment to become dormant at any time if the original amount of the judgment was less than \$50."

By renumbering sections 2 and 3 as sections 3 and 4;

Also on page 3, in line 41, by striking "is" and inserting "and 79-2101 are";

In the title, in line 10, following "and", by inserting "79-2101 and"; also in line 10, by striking "section" and inserting "sections";

And the bill be passed as amended.

\_\_\_\_\_  
Chairperson

# Douglas County

TO: SENATE LOCAL GOVERNMENT COMMITTEE  
 Sen. Don Montgomery, Chairperson  
 Sen. Jim Allen, Vice Chairperson  
 Sen. Bud Burke; Sen. Norma Daniels; Sen. Roy Ehrlich; Sen.  
 Sheila Frahm; Sen. Frank Gaines; Sen. Audrey Langworthy;  
 Sen. Janis Lee; Sen. Marge Petty; Sen. Jack Steinegar

FROM: Board of County Commissioners Douglas County, Kansas

SUBJECT: Senate Concurrent Resolution No. 1639

DATE: March 14, 1990

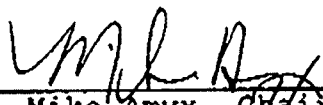
We are writing to enthusiastically support the adoption by the legislature of Senate Concurrent Resolution 1639. We urge the Committee to help Kansas join the ranks of the numerous other states that have acknowledged the significant financial burden which state mandates place on local governments by adopting SCR 1639. As you know, SCR 1639 would not prohibit the adoption of state mandates on local units of government. On the contrary, such mandates could continue if certain conditions were met. We believe these limitations to be reasonable qualifications on the power of the legislature to tell local units of government how local tax dollars should be spent.

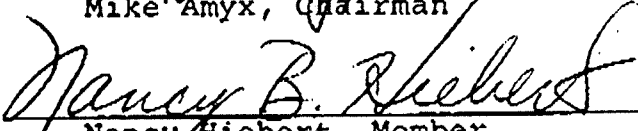
We certainly agree that not every state mandate is unfair or poor policy. In fact many state mandates serve laudable purposes. It is those mandates which are adopted without adequate consideration for the local fiscal consequences, however, which deserve added scrutiny in the legislative process.

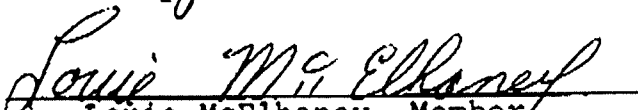
We strongly urge your favorable consideration of SCR 1639. We would be happy to supply you with any information that may be helpful in your deliberations.

Sincerely,

THE BOARD OF COUNTY COMMISSIONERS  
 OF DOUGLAS COUNTY, KANSAS

  
 Mike Amyx, Chairman

  
 Nancy Hiebert, Member

  
 Louie McElhaney, Member

cc: Senator Wint Winter, Rep. Jesse Branson, Rep. Betty Jo Charlton  
 Rep. David Miller, Rep. John Solbach

# MEMORANDUM

## Kansas Legislative Research Department

Room 545-N - Statehouse  
Topeka, Kansas 66612-1586  
(913) 296-3181

November 22, 1989

To:

From: Kansas Legislative Research Department

### MANDATES ON CITIES AND COUNTIES

You asked for some information regarding mandates on cities and counties that would affect their level of expenditures. After checking around, we found that there is no current comprehensive list of such mandates. In January 1979, the former Division of Planning and Research of the Department of Administration issued a publication entitled State Mandates on Local Governments in Kansas: A Preliminary Report. This is a 56-page publication so we did not copy all of it, but the summary portion of the report is attached to this memo.

In July 1978, the U.S. Advisory Commission on Intergovernmental Relations published a 148-page report on State Mandating of Local Expenditures. We understand that the ACIR will issue a new report on this subject in the near future.

In the absence of readily available current and complete data, we thought it might be helpful to you to list some of the most significant mandates imposed on cities and counties by the state and federal governments. Such a list obviously is a matter of judgment. Some local officials might contend that certain mandates not listed are equally or more significant, but we tried to identify those which most people could probably agree upon.

#### Counties

1. Out-district tuition for community colleges and Washburn University.
2. Counties' share of the cost of reappraisal of property and maintenance thereof.
3. District Court facilities.
4. Conduct of elections.
5. Motor vehicle registration after allowance for fees retained by the counties to help defray costs.
6. Noxious weed control.

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Attachment III

### Cities

1. Kansas Police and Fire Retirement System (employer's costs).
2. Local police and fire retirement plans which must meet state imposed requirements.

### Counties and Cities

1. Social Security (employer's costs).
2. Kansas Public Employees Retirement System (employer's costs).
3. Unemployment compensation coverage for employees.
4. Worker's compensation coverage for employees.
5. Federal minimum wage and Fair Labor Standards Act requirements, e.g., overtime pay.
6. Training and certification requirements applicable to certain personnel, e.g., law enforcement, water plant and sewage plant operators, emergency medical service employees, and pesticide applicators.
7. Water and sewage treatment standards.
8. Solid waste disposal requirements.
9. Jail facility standards.
10. Highway construction standards for projects eligible for federal and state aid.
11. Traffic signs and signals requirements.
12. Asbestos removal.
13. Annual audits of revenue and expenditures required to be made by an outside accountant.
14. Various requirements for legal publications and submission of data to federal or state agencies.

652/RWR