

Approved February 13, 1991
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./~~XXX~~p.m. on February 12, 1991 in room 531-N of the Capitol.

All members were present except:

Senators Gaines and Steineger

Committee staff present:

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

Conferees appearing before the committee:

Anne Smith, Kansas Association of Counties
Senator Marge Petty
Bev Bradley, Kansas Association of Counties
Patricia Baker, Kansas Association of School Boards
Ernie Mosher, League of Kansas Municipalities
Willie Martin, Sedgwick County Intergovernmental Coordinator
Patsy A. "Pat" McDonald, Shawnee County Clerk

Anne Smith, Kansas Association of Counties of which the Kansas Sheriff's Association is a member, requested the introduction of a bill which would add two positions to the Automotive Statewide Telecom and Records Access Board (ASTRA). One member would represent the Sheriff's association and the other would represent the Kansas Police Association. These two groups feel they should be included in dealing with the budget of this communication and data system across the State of Kansas since they do have an interest in this system.

Sen. Ehrlich made a motion to introduce the bill, Sen. Daniels seconded, and the motion carried.

SB 94 - Concerning municipalities; relating to payments in lieu of taxes.

Sen. Petty had requested the introduction of this bill and testified first. She distributed copies of data showing the percentage of tax exempt property statewide. (Attachments 1 and 2). The Chairman questioned the wording "every taxing subdivision of the state of Kansas" as to if this is too broad and would extend beyond just cities and counties as intended by Sen. Petty. Sen. Petty agreed that the wording is subject to discussion.

Bev Bradley, Kansas Association of Counties, testified in support of SB 94 for counties although her association does not have an adopted policy. (Attachment 3).

Patricia Baker, Kansas Association of School Boards, followed with further testimony in support of SB 94. (Attachment 4).

Ernie Mosher, League of Kansas Municipalities, testified that the League has taken the position of "no position." (Attachment 5). The Chairman asked Mr. Mosher for his opinion as to who would be in charge of enforcement. Mr. Mosher answered that there is nothing in the bill regarding this. This concluded the hearing on SB 94.

SB 93 - Concerning taxing subdivisions; relating to the budgets thereof.

As the author of the bill, Sen. Petty again began testimony in support of it. She will submit written testimony later. She said the bill addresses

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON LOCAL GOVERNMENT,
room 531-N, Statehouse, at 9:00 a.m./~~p.m.~~ on February 12, 1991

the number of taxing subdivisions in the state. Its purpose is to educate the public on the number of divisions and the impact on taxes and to encourage interlocal agreements. She clarified that the intent of the bill was not for public hearings but to require a report from taxing subdivisions.

Willie Martin, Sedgwick County Intergovernmental Coordinator, testified in support of SB 93 as a means to educate the public. (Attachment 6).

Patsy "Pat" McDonald, Shawnee County Clerk, testified in opposition to SB 93 in its present form. (Attachment 7).

Bev Bradley, Kansas Association of Counties, testified in support of the concerns expressed by Pat McDonald. (Attachment 8).

Patricia Baker of the Association of School Boards noted that she is not opposed to the idea of providing total information to taxpayers as explained by Sen. Petty, but she does see technical problems with the notification process. (Attachment 9).

Ernie Mosher of the League of Municipalities stated that the League has no position on SB 93. (Attachment 10).

The Chairman informed the committee that he intends to invite Rep. Nancy Brown to appear before the committee to testify on SB 94.

The Chairman called the committee's attention to some information which he had received by certified mail from FEMA indicating the importance of the legislature acting on SB 23 with regard to the National Flood Insurance Program. (Attachment 11).

The minutes of February 7 were approved.

The meeting was adjourned at 9:55 a.m.

MARGE PETTY
SENATOR, 18TH DISTRICT
SHAWNEE COUNTY



TOPEKA

SENATE CHAMBER

Testimony on SB94

COMMITTEE ASSIGNMENTS
MEMBER: ASSESSMENT AND TAXATION
ECONOMIC DEVELOPMENT
JUDICIARY
LABOR, INDUSTRY AND SMALL BUSINESS
LOCAL GOVERNMENT

1. Local sources to fund costs of local government are heavily dependent on property tax. As the property tax base shrinks, remaining taxpayers pick up the difference.
2. Revenue sources at the local level are limited. Local units of government need to exercise all possible revenue options for local costs.
3. Local units currently have the authority to negotiate a faith agreement for a payment in-lieu-of taxes on tax exempt property. There is a question of whether local units can enforce or require such payments without a constitutional amendment.
4. SB94 requires cities to have a written policy on payment in-lieu-of taxes. This bill is within the same rule provision as it would allow a city to have the written policy of "no negotiation". The bill would, however, require that local government think through their policy on negotiation with the various categories of exempt property, from not-for-profits to IRB's. Such a process would assure that such a negotiation would not be an overlooked revenue option.

Assumptions: Regarding local taxing units, there is a need to expand local options and revenues, and increase efficiency and cost controls due to:

- *increased local costs and needs for services
- *25%-33% of local costs going to police & fire services
- *increased mandates without funding
- *reduced property tax base
- *reduction in Federal & State revenue
(62% of state revenue is returned to local units)

3471

1989 Property Tax Data--Appraised Value of Exempt Real Property as a Percent of Total

COUNTY NAME	ACTUAL 1989 APPRAISED VALUE OF TAXABLE REAL PROPERTY	ACTUAL 1989 APPRAISED VALUE OF EXEMPT REAL PROPERTY	ACTUAL 1989 TOTAL APPRAISED VALUE OF REAL PROPERTY	EXEMPT VALUE AS PERCENT OF TOTAL
ALLEN	\$218,043,212	\$37,309,800	\$255,353,012	14.61%
ANDERSON	131,422,785	19,223,700	150,646,485	12.76
ATCHISON	222,178,427	82,316,900	304,495,327	27.03
BARBER	151,047,063	24,330,200	175,377,263	13.87
BARTON	587,362,637	122,120,100	709,482,737	17.21
BOURBON	234,609,990	57,076,300	291,686,290	19.57
BROWN	207,085,580	47,108,448	254,194,028	18.53
BUTLER	937,788,367	151,771,200	1,089,559,567	13.93
CHASE	70,123,700	9,063,500	79,187,200	11.45
CHAUTAUQUA	61,391,320	8,592,300	69,983,620	12.28
CHEROKEE	272,122,767	55,687,100	327,809,867	16.99
CHEYENNE	103,500,900	9,697,600	113,198,500	8.57
CLARK	64,362,347	21,154,890	85,517,237	24.74
CLAY	162,669,633	35,123,400	197,793,033	17.76
CLOUD	167,751,333	43,773,375	211,524,708	20.69
COFFEY	149,298,123	41,931,270	191,229,393	21.93
COMANCHE	57,757,480	7,967,900	65,725,380	12.12
COWLEY	575,124,612	124,434,678	699,559,290	17.79
CRAWFORD	495,141,140	122,272,577	617,413,717	19.80
DECATUR	96,074,740	14,647,100	110,721,840	13.23
DICKINSON	352,635,235	57,102,900	409,738,135	13.94
DONIPHAN	135,587,338	33,665,500	169,252,838	19.89
DOUGLAS	1,672,690,192	542,535,364	2,215,225,556	24.49
EDWARDS	111,551,122	11,752,400	123,303,522	9.53
ELK	49,357,693	10,859,700	60,217,393	18.03
ELLIS	531,353,433	180,865,500	712,218,933	25.39
ELLSWORTH	123,334,910	41,325,300	164,660,210	25.10
FINNEY	626,553,772	142,258,400	768,812,172	18.50
FORD	602,869,037	113,425,060	716,294,097	15.83
FRANKLIN	324,175,083	55,890,500	380,065,583	14.71
GEARY	431,833,732	132,032,300	563,866,032	23.42
GOVE	92,161,638	14,300,900	106,462,538	13.43
GRAHAM	78,935,680	16,143,000	95,078,680	16.98
GRANT	155,817,792	26,161,375	181,979,167	14.38
GRAY	163,323,505	21,375,600	184,699,105	11.57
GREELEY	69,023,637	7,960,700	76,984,337	10.34
GREENWOOD	116,180,118	23,249,500	139,429,618	16.67
HAMILTON	84,885,540	9,755,700	94,641,240	10.31
HARPER	176,866,973	28,686,500	205,553,473	13.96
HARVEY	594,385,375	211,574,400	805,959,775	26.25
HASKELL	119,223,477	13,634,200	132,857,677	10.26
HODGEMAN	71,610,483	10,598,100	82,208,583	12.89
JACKSON	177,283,327	30,583,200	207,866,527	14.71
JEFFERSON	290,401,713	77,847,300	368,249,013	21.14
JEWELL	95,697,295	10,720,000	106,417,295	10.07
JOHNSON	14,346,635,390	980,438,846	15,327,074,236	6.40
KEARNY	99,260,442	19,597,200	118,857,642	16.49
KINGMAN	207,161,772	31,719,600	238,881,372	13.28
KIOWA	90,076,817	12,366,300	102,443,117	12.07
LABETTE	311,579,438	98,758,490	410,337,928	24.07
LANE	70,058,303	10,098,900	80,157,203	12.60
LEAVENWORTH	1,127,386,447	815,352,500	1,942,738,947	41.97
LINCOLN	74,797,668	8,121,690	82,919,358	9.79
LINN	153,829,312	34,659,600	188,488,912	18.39
LOGAN	91,860,967	17,561,900	109,422,867	16.05

Senate L.G.
2-12-91
Attachment 2

1989 Property Tax Data--Appraised Value of Exempt Real Property as a Percent of Total

LYON	561,307,672	128,364,700	689,672,372	18.61
MARION	227,339,448	49,800,700	277,140,148	17.97
MARSHALL	208,188,195	32,530,495	240,718,690	13.51
McPHERSON	587,631,638	127,535,700	715,167,338	17.83
MEADE	131,014,805	20,062,800	151,077,605	13.28
MIAMI	408,293,670	83,412,200	491,705,870	16.96
MITCHELL	138,135,173	37,096,300	175,231,473	21.17
MONTGOMERY	578,881,525	132,428,500	711,310,025	18.62
MORRIS	125,139,445	15,366,600	140,506,045	10.94
MORTON	76,443,175	25,153,016	101,596,191	24.76
NEMAHA	219,807,967	31,467,225	251,275,192	12.52
NEOSHO	243,392,492	47,807,700	291,200,192	16.42
NESS	112,038,945	23,617,652	135,656,597	17.41
NORTON	96,561,800	38,550,900	135,112,700	28.53
OSAGE	236,781,737	49,919,600	286,701,337	17.41
OSBORNE	87,718,460	4,804,200	92,522,660	5.19
OTTAWA	111,988,553	15,002,500	126,991,053	11.81
PAWNEE	181,464,495	39,557,121	221,021,616	17.90
PHILLIPS	127,937,430	41,617,400	169,554,830	24.55
POTTAWATOMIE	284,649,853	54,818,800	339,468,653	16.15
PRATT	225,458,997	36,568,400	262,027,397	13.96
RAWLINS	94,239,187	11,272,000	105,511,187	10.68
RENO	1,300,559,635	589,473,100	1,890,032,735	31.19
REPUBLIC	134,751,385	20,324,400	155,075,785	13.11
RICE	192,511,357	30,149,000	222,660,357	13.54
RILEY	911,886,062	528,741,700	1,440,627,762	36.70
ROOKS	113,549,640	22,386,001	135,935,641	16.47
RUSH	84,109,447	16,018,500	100,127,947	16.00
RUSSELL	170,543,628	33,347,300	203,890,928	16.36
SALINE	1,017,682,793	250,802,900	1,268,485,693	19.77
SCOTT	140,064,020	17,789,200	157,853,220	11.27
SEDGWICK	9,324,092,408	1,758,349,649	11,082,442,057	15.87
SEWARD	400,945,207	74,275,900	475,221,107	15.63
SHAWNEE	3,876,913,158	809,768,970	4,686,682,128	17.28
SHERIDAN	95,257,923	5,434,360	100,692,283	5.40
SHERMAN	192,853,608	20,168,800	213,022,408	9.47
SMITH	112,843,833	17,631,800	130,475,633	13.51
STAFFORD	144,887,865	30,226,700	175,114,565	17.26
STANTON	82,535,153	11,814,155	94,349,308	12.52
STEVENS	130,391,483	25,924,298	156,315,781	16.58
SUMNER	455,794,843	66,418,700	522,213,543	12.72
THOMAS	224,357,970	32,509,395	256,867,365	12.66
TREGO	80,343,130	18,389,500	98,732,630	18.63
WABAUNSEE	127,661,297	18,261,386	145,922,683	12.51
WALLACE	70,299,517	4,972,100	75,271,617	6.61
WASHINGTON	142,182,677	18,870,060	161,052,737	11.72
WICHITA	87,027,267	9,165,000	96,192,267	9.53
WILSON	159,989,155	22,033,215	182,022,370	12.10
WOODSON	69,009,413	10,380,100	79,389,513	13.07
WYANDOTTE	3,045,781,662	821,043,002	3,866,824,664	21.23
TOTAL	\$56,738,481,010	\$11,220,004,463	\$67,958,485,473	16.51%

SOURCE: DIVISION OF PROPERTY VALUATION, DEPARTMENT OF REVENUE.

NOTES: TOTALS MAY NOT AGREE WITH THE ORIGINAL DATA BECAUSE OF ROUNDING.
STATE PERCENTAGE IS CALCULATED FROM STATE TOTALS.



"Service to County Government"

212 S.W. 7th Street
Topeka, Kansas 66603
(913) 233-2271
FAX (913) 233-4830

EXECUTIVE BOARD

President

Marjory Scheufler
Edwards County Commissioner
R.R. 1, Box 76
Belpre, KS 67519
(316) 995-3973

Vice-President

Marion Cox
Wabaunsee County Sheriff
Wabaunsee County Courthouse
Alma, KS 66401
(913) 765-3303

Past President

Winifred Kingman
Shawnee County Commissioner
(913) 291-4040
(913) 272-8948

Thomas "Tom" Pickford, P.E.
Shawnee County Engineer
(913) 266-0192

Murray Nolte
Johnson County Commissioner
(913) 791-5501

DIRECTORS

Leonard "Bud" Archer
Phillips County Commissioner
(913) 689-4685

George Burrows
Stevens County Commissioner
(316) 593-4534

John Delmont
Cherokee County Commissioner
(316) 848-3717

Bernice "Bonnie" Gilmore
Wichita County Clerk
(316) 375-2731

Betty McBride
Cherokee County Treasurer
(316) 429-3848

Roy Patton
Harvey County Weed Director
(316) 283-1890

Gary Post
Seward County Appraiser
(316) 624-0211

Nancy Prawl
Brown County Register of Deeds
(913) 742-3741

Vernon Wendelken
Clay County Commissioner
(913) 461-5694

NACo Representative

Keith Devenney
Geary County Commissioner
(913) 238-7894

Executive Director

John T. Torbert

February 12, 1991

**To: Senator Don Montgomery, Chairman
Members Senate Local Government Committee**

**From: Bev Bradley, Deputy Director
Kansas Association of Counties**

Re: SB 94

The Kansas Association of Counties does not have a convention adopted policy on SB 94. We do however support any means of supplementing property taxes that support local governments. If having "every taxing subdivision of the state of Kansas establish its policy concerning payment in lieu of taxes" would accomplish this, then we would support such a move.

TSBSB94

*Senate L.G.,
2-12-91
Attachment 3*



Testimony in Support of S.B. 94
before the
Senate Local Government Committee on

by

Patricia E. Baker
Associate Executive Director/General Counsel
Kansas Association of School Boards

February 12, 1991

Thank you for the opportunity to appear before you on behalf of Kansas school boards. We support the concept of Senate Bill 94 and recommend its passage. We would like, however, to ask you to consider looking at this bill as an opportunity to clarify the law in regard to tax-exempt property.

School boards are responsible for levying and expending over half of the ad valorem taxes in Kansas. They do not have the power to exempt property from taxation and only "a right to be heard" when cities and counties abate taxes for economic development purposes.

Ostensibly, K.S.A. 12-147 gives school districts, along with other municipalities, the power to enter into contracts for payment in lieu of taxes for services. This is somewhat of an anomaly in that such contracts are normally entered into by those municipalities which grant the tax exemption. School districts are not asked to take part in those contractual agreements, but bear the brunt of the effect of tax abatement.

Senate L.G.
2-12-91
Attachment 4

We recommend that Senate Bill 94 be expanded to ensure that school districts are parties to the granting of tax exemptions by municipalities and that payment in lieu of taxes for educational services be specifically addressed. Thank you.



**League
of Kansas
Municipalities**

**Municipal
Legislative
Testimony**

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL 112 W. 7TH TOPEKA, KS 66603 (913) 354-9565 FAX (913) 354-4186

TO: Senate Committee on Local Government
FROM: E.A. Mosher, Executive Director, League of Kansas Municipalities
RE: SB 94 -- Policy on Payments in Lieu of Taxes
DATE: February 12, 1991

The League's Finance and Taxation Committee reviewed the provisions of Senate Bill No. 94 last Friday and took the position of "no position." The bill requires all local governing bodies to do that which they are now empowered to do--adopt a policy statement relating to payments by the owners of exempt property in lieu of taxes.

While the League tends to oppose bills which simply declare the existence of power cities now have under their home rule authority, we do not consider this a significant state intervention into local affairs, nor do we consider it a significant state mandate of the kind we typically oppose.

We are comfortable with its broad provisions, and interpret it to mean that a city governing body could, if it so desired, respond with a simple one-line ordinance, such as: "The Governing Body of the City of Kansas hereby encourages the owners of all tax exempt property within the city to enter into agreements with the city for the payment of services charges for such services as police or fire protection or to contribute payments in lieu of taxes."

From a state policy stand-point, SB 94 may have some advantages, in terms of (1) forcing local units to look at the general matter of tax exempt property, (2) encouraging the owners of exempt property to at least think about the possibility of making a public contribution to governments servicing the area, and (3) perhaps raising the public's concern about property within the governmental unit not directly contributing to that local unit's public treasury.

Finally, we would note that the bill applies to the governing body of every taxing subdivision--about 4,000 in Kansas. We doubt whether it is practical to require the adoption of a policy statement by many smaller local units, such as townships, cemetery districts and fire districts.

*Senate L.G.,
2-12-91
Attachment 5*



SEDGWICK COUNTY, KANSAS

INTERGOVERNMENTAL COORDINATOR

WILLIE MARTIN

COUNTY COURTHOUSE • 525 N. MAIN • SUITE 315 • WICHITA, KANSAS 67203 • TELEPHONE (316)383-7552

To: Senate Local Government Committee
From: Willie Martin, Sedgwick County
Date: February 12, 1991
Re: Senate Bill 93 - Taxing Subdivisions Budgets

Mr. Chairman and members of the Committee, thank you for the opportunity to share our comments on Senate Bill 93. I am Willie Martin representing the Sedgwick County Board of Commissioners.

We are in support of the intent of this legislative proposal authored by Senator Petty. Don Wright, Sedgwick County Clerk, Ron Miller, Deputy County Clerk, Becky Bouska, Budget Manager and I met this past Friday to discuss Senate Bill 93.

I am sure that most of you are aware of the limited number of individuals normally in attendance at public budget hearings. We can find no reason to assume that there would be attendance in larger numbers at a consolidated hearing. Sedgwick County has 107 separate taxing jurisdictions. I have provided you with a copy of our 1990 Ad Valorem Tax Levies, a form designed by the Sedgwick County Clerk's office. As you will note there are 20 Unified School Districts, 27 Townships, 20 First, Second, and Third Class Cities, the County, the State and numerous others.

Our understanding of at least a portion of the bill's intent is to encourage local government effort to better educate local taxpayers. A large percentage of taxpayers are not aware of the many and varied tax levying jurisdictions encompassed in each county.

Senate L.G.

2-12-91

Attachment

6

We would like to suggest the following for consideration. As Sedgwick County has experienced, many property taxpayers are not aware of where their property taxes dollars are used. County publication of a list of all taxing jurisdictions (similar to the sheet before you), but limited to total budgets for the current and forthcoming years, mill levies for the current and forthcoming years, and perhaps an indication of whether the governing body of each jurisdiction is elected or appointed.

Please note the paragraphs of applicability under Table One and the explanation of Sewer District Levies against Real Estate Value just right of Table Seven. I would then like to draw your attention to Table Two which gives a summary of Total Levy for the City of Wichita. Additional explanation such as the ones cited and a requirement that each taxing jurisdiction provide a brief summary of major budget goals and changes for the forthcoming year would provide taxpayers with a consolidation of information that here to fore has been published separately but never in a consolidated manner.

An additional requirement which would insure a more effective process would be publication in the paper of widest circulation in the county. We felt this method would reach the largest number of taxpayers and be the most cost effective.

We hope that our suggestions merit the committee's consideration and would like to assure you of our assistance and cooperation in addressing this issue.

Table One STATE, COUNTY, COUNTY FIRE DISTRICT

		Outside Fire District	Inside Fire District
State Funds:			
Educational Building	1.000		
State Institutional Building .....	.250		
Correctional Institution .....	.250		
TOTAL STATE		1.500	1.500
County Funds:			
General	9.709		
Fire and Livestock Associations .....	.017		
Public Service/Highways	2.564		
W.S.U. Program Development	1.452		
Appraiser .....	.775		
Extension Council .....	.381		
Direct Election Expense .....	.071		
Community College Tuition .....	.555		
Economic Development .....	.131		
Noxious Weed .....	.120		
Mental Retardation .....	.684		
Mental Health .....	.662		
Emergency Medical Services .....	.893		
Special Liability .....	.554		
Physically Disabled Services .....	.278		
Aging Services .....	.853		
Special Alcohol/Drug Programs .....	.012		
Property Reappraisal .....	.729		
Employee Benefits	1.290		
Bond and Interest	3.145		
TOTAL COUNTY OPERATION		24.875	24.875
County Fire District:			
General	14.364		
Bond and Interest #1	---		
Bond and Interest #2 .....	.007		
Bond and Interest #3 .....	.077		
TOTAL FIRE DISTRICT			14.448
TOTAL STATE AND COUNTY		26.375 *	40.823 **

* Applicable to all the following townships and cities: Erie, Greeley, and Minnescah townships; and Cheney, Clearwater, Colwich, Derby, Mount Hope, Mulvane, Sedgwick, Valley Center, and Wichita cities. Applicable to portions of the following townships: Grand River, Morton, and Union townships.

** Applicable to all of the following townships and cities: Afton, Attica, Delano, Eagle, Garden Plain, Grant, Gypsum, Illinois, Kechi, Lincoln, Minneha, Ohio, Park, Payne, Riverside, Rockford, Salem, Sherman, Valley Center, Viola, and Waco townships; and Andale, Bentley, Bel Aire, Eastborough, Garden Plain, Goddard, Haysville, Kechi, Maize, Park City, and Viola cities. Applicable to portions of the following townships: Grand River, Morton, and Union townships.

1990 Ad Valorem Tax Levies

In dollars as they apply to each \$1,000, or fraction thereof, of the assessed valuation of Tangible Property — or in mills per \$1.00 of assessed valuation

Sedgwick County, Kansas

Page One

- Table One — STATE, COUNTY, COUNTY FIRE DISTRICT
- Table Two — CITY OF WICHITA
- Table Three — MISCELLANEOUS WICHITA CITY LEVIES
- Table Four — SECOND AND THIRD CLASS CITY LEVIES
- Table Five — SCHOOL DISTRICT LEVIES
- Table Six — TOWNSHIP LEVIES
- Table Seven — MISCELLANEOUS DISTRICT LEVIES

This rate sheet has been prepared by the Sedgwick County Clerk for the use of the county treasurer, the directors and budget officers of the various taxing subdivisions and other interested persons. The levies listed are the official 1990 ad valorem tax levies established by the county clerk, and include those levies certified by the state and the county clerks of adjacent counties for joint taxing subdivisions with territory in this county. The rates hereon are expressed in mills per dollar (or dollars per one thousand dollars of assessed valuation) to conform with the levy limitations imposed by Article 19, Chapter 79 of Kansas Statutes Annotated, as amended. To comply with the provisions of K.S.A. 1977 Supp. 79-2963 the decimal point in each of these levies should be moved one place to the left. Such levy then would be expressed at a rate in dollars or fraction thereof upon each one hundred dollars of assessed valuation.

Don Wright
County Clerk

Table Two CITY OF WICHITA*

	Outside Industrial Districts	Inside Wichita Industrial	Inside Koch Industrial
Taxing Unit Code	67-02	67-03	67-15
General Operating	19.376	21.327	17.391
General Debt and Interest	9.892	18.630	8.762
TOTAL CITY OPERATION	29.268	39.957	26.153
United School District #259	74.712	74.712	74.712
State and County (from Table One)	26.375	26.375	26.375
County Fire Bond	---	---	---
TOTAL LEVY (for most sections of City)	130.355	141.044	127.240

* See Table Three for miscellaneous levies applicable to portions of the City of Wichita.

MISCELLANEOUS WICHITA CITY LEVIES (applicable to the taxing units described)

Table Three

	Tax Unit Code	State and County	City of Wichita	School District	Miscellaneous District	TOTAL LEVY
U-259-MWW (U.S.D. 259 in Middle Walnut River Watershed)	67-23	26.375	29.268	74.712	1.005	131.360
U-259-MWW-PMESD-SCMISD-ESCSDD (Eastern SG Co. Sewage Disposal Dist)	67-25	26.375	29.268	74.712	7.256	137.611
U-259-RD (Wichita U.S.D. 259, in Riverside Drainage District)	67-07	26.375	29.268	74.712	0.936	131.291
U-259T81-JPC (U.S.D. 259, not paying old 259 bonds)	67-12	26.375	29.268	77.218	---	132.861
U-260 (Derby U.S.D. 260)	67-08	26.375	29.268	74.434	---	130.077
U-261 (Haysville U.S.D. 261)	67-09	26.375	29.268	72.125	---	127.768
U-261-RD (as above in Riverside Drainage District)	67-10	26.375	29.268	72.125	0.936	128.704
U-262 (Valley Center U.S.D. 262)	67-21	26.375	29.268	66.002	---	121.645
U-265 (Goddard U.S.D. 265)	67-14	26.375	29.268	81.384	---	137.027
U-266 (Maize U.S.D. 266)	67-19	26.375	29.268	74.896	---	130.539
U-375 (Circle U.S.D. 375)	67-18	26.375	29.268	46.990	---	102.633

Table Four

SECOND AND THIRD CLASS CITY LEVIES

	Cities of the Second Class	General Operating	Bond and Interest	Library	Industrial Development	Noxious Weeds	Recreation & Parks	Special Building	Community Building	Memorial Building	Police Fire and Ambulance	Utility Service Expenditures	Employee Benefits*	Street Constr. & Maint.	Special Liability	Street Lighting	TOTAL City	State and County	Township	School	Cemetery District	Regional Library	TOTAL LEVY	
1	Derby	56-01	6.175	2.237	3.980	---	5.303	---	---	---	1.877	2.989	7.908	1.267	2.276	---	34.012	26.375	---	74.434	---	---	134.821	1
2	Haysville	60-02	14.362	5.570	2.124	---	---	---	---	---	1.998	---	11.282	---	0.728	---	36.064	40.823	---	72.125	0.028	---	149.040	2
3	Valley Center	65-01	11.203	14.647	2.119	---	---	---	---	---	---	---	11.340	---	---	---	39.309	26.375	---	66.002	---	---	131.686	3
Cities of the Third Class																								
4	Andale	51-01	19.663	6.115	---	---	---	---	---	---	1.658	---	5.360	---	---	---	32.796	40.823	0.503	70.248	---	0.804	145.174	4
5	Bel Aire	69-01	10.486	---	---	---	---	1.003	---	---	---	---	---	---	---	---	11.489	40.823	0.083	74.712	---	0.804	127.911	5
6	Bentley	52-01	6.002	14.260	---	---	---	---	---	---	---	---	---	---	---	---	20.262	40.823	---	70.787	---	0.804	132.676	6
7	Cheney	53-01	21.257	3.683	3.479	0.817	---	---	---	---	1.633	---	9.473	---	---	---	40.342	26.375	---	63.158	---	---	129.875	7
8	Clearwater	54-01	18.409	1.866	3.245	---	---	---	---	---	0.780	---	7.411	---	0.253	---	31.964	26.375	---	61.475	1.795	---	121.609	8
9	Colwich	55-01	15.362	---	1.739	---	---	---	---	---	2.007	---	3.231	---	---	---	22.339	26.375	---	70.248	---	---	118.962	9
10	Eastborough	57-01	22.003	4.098	---	---	---	---	---	---	---	---	8.821	---	---	---	34.922	40.823	0.190	74.712	---	0.804	151.451	10
11	Garden Plain	58-01	---	31.565	---	---	---	---	---	---	4.153	---	4.830	---	---	---	40.548	40.823	0.052	70.248	---	0.804	152.475	11
12	Goddard	59-01	6.264	8.765	1.566	---	---	---	---	---	---	---	0.711	---	---	---	17.306	40.823	0.297	81.384	---	---	139.810	12
13	Kechi	61-01	12.085	5.006	---	---	---	---	---	---	---	---	2.111	---	---	---	19.202	40.823	0.083	74.712	---	0.804	135.624	13
14	Maize	62-01	14.655	1.033	---	---	---	---	---	---	---	---	10.169	---	---	---	25.857	40.823	0.224	74.896	0.195	0.804	142.799	14
15	Mount Hope	63-01	25.720	---	1.740	---	---	---	---	---	---	---	5.718	---	---	---	33.178	26.375	0.279	46.581	---	---	106.413	15
16	Mulvane**	64-01	23.213	4.413	3.487	0.280	0.044	---	0.037	0.023	1.358	---	9.392	---	0.503	1.358	44.108	26.375	---	65.366	1.824	---	137.673	16
17	Park City	70-01	7.451	4.121	---	---	---	---	---	---	---	---	9.577	---	---	---	21.149	40.823	0.083	74.712	---	0.804	137.571	17
18	Sedgwick**	68-01	18.603	6.782	3.092	0.788	---	---	---	---	1.514	---	11.033	---	---	---	41.812	26.375	---	56.375	0.560	---	125.122	18
19	Viola	66-01	9.342	---	---	---	---	---	---	---	---	---	---	---	---	---	9.342	40.823	0.716	76.540	---	0.804	128.225	19

** Levies for Mulvane and Sedgwick are for portions located in Sedgwick County only.

* Employee Benefits include Social Security, Employee's Retirement, Workmen's Compensation, and Unemployment Insurance.

6-3

1990 Ad Valorem Tax Levies
In dollars as they apply to each \$1,000, or fraction thereof, of the
assessed valuation of Tangible Property — or in mills per \$1.00 of assessed valuation
Sedgwick County, Kansas

Table Five

UNIFIED SCHOOL DISTRICTS

		Bond Code*	General	Special Capital Outlay	Recreation	Recreation Commission Emp. Ben.	Special Assessments	Adult Education	Historical Society	Bond & Interest (old)	Bond & Interest (New)	TOTAL	
1	Remington Jt. #206	A	67.147	3.778	---	---	---	---	---	---	---	70.925	1
2	Wichita #259	B	69.714	3.087	---	---	0.195	---	---	1.716	---	74.712	2
3	Derby #260	C	63.894	5.913	3.806	---	---	---	---	---	---	74.434	3
4	Haysville #261	D	65.267	3.150	---	---	---	---	---	3.708	---	72.125	4
5	Valley Center Jt. #262	E	59.994	---	1.540	0.198	---	---	---	---	4.270	66.002	5
6	Mulvane Jt. #263	F	55.123	---	0.698	---	---	0.349	---	9.196	---	65.366	6
7	Clearwater Jt. #264	G	50.462	5.293	1.212	---	---	---	---	---	4.508	61.475	7
8	Goddard #265	H	69.979	3.027	---	---	---	---	---	8.378	---	81.384	8
9	Maize #266	J	60.640	2.963	---	---	---	---	---	4.222	5.875	74.896	9
10	Renwick Jt. #267	K	63.052	3.588	---	---	---	---	---	1.443	2.165	70.248	10
11	Cheney Jt. #268	L	51.205	3.770	0.947	---	---	---	---	7.236	---	63.158	11
12	Haven Jt. #312	M	46.581	---	---	---	---	---	---	---	---	46.581	12
13	Kingman Jt. #331	N	50.600	---	1.500	0.310	---	---	---	5.650	---	58.060	13
14	Conway Springs Jt. #356	P	69.991	4.488	2.061	---	---	---	---	---	---	76.540	14
15	Burrton Jt. #369	Q	50.215	4.513	---	---	---	---	---	7.985	---	62.713	15
16	Circle Jt. #375	R	42.968	4.022	---	---	---	---	---	---	---	46.990	16
17	Andover Jt. #385	S	63.335	2.825	---	---	---	---	---	7.047	---	73.207	17
18	Rose Hill Jt. #394	V	80.676	2.924	0.732	---	1.259	---	---	5.659	---	91.250	18
19	Sedgwick Jt. #439	W	51.386	3.326	1.663	---	---	---	---	---	---	56.375	19
20	Halstead Jt. #440	Y	63.213	3.601	---	---	---	---	---	3.973	---	70.787	20

PLEASE NOTE:

* In the designation of a territory in a unified school district which has been transferred from another unified school district the receiving district's number will bear the letter "T" followed by the year of the transfer on the county tax maps and in the taxing district's designation on the tax rolls. Such territory is subject to the receiving district's bond levy on bonds issued after such year. If the giving district had bonds outstanding at the date of transfer the giving district's code letter will follow the receiving district's number (and letter "T"), and the year of the transfer will follow the code letter. The territory transferred will be subject to the giving district's bond levy on bonds issued before such year. This liability is imposed by the provisions of K.S.A. 10-119.

Table Six

TOWNSHIP LEVIES*

	Township	General	Road	Cemetery	Noxious Weeds	Tort Liability	Special Fire	Library	Township Hall	No-Fund Warrant	TOTAL TOWNSHIP	State and County	Regional Library	TOTAL LEVY
1	Afton	1.009	5.035	---	0.426	---	---	---	---	---	6.470	40.823	0.804	48.097
2	Attica	0.159	2.833	0.138	0.088	---	---	---	---	---	3.218	40.823	0.804	44.845
3	Delano	1.548	4.490	---	0.094	---	---	---	---	---	6.132	40.823	0.804	47.759
4	Eagle	---	1.914	---	0.743	---	---	---	---	---	2.657	40.823	0.804	44.284
5	Erie	0.616	9.909	---	---	---	2.136	---	---	---	12.661	26.375	0.804	39.840
6	Garden Plain	0.052	4.779	---	0.462	---	---	---	---	---	5.293	40.823	0.804	46.920
7	Grand River	---	7.968	---	---	---	1.003	---	---	---	8.971	26.375	0.804	36.150
8	Grant	1.022	2.956	0.329	0.336	---	---	---	---	---	4.643	40.823	0.804	46.270
9	Greeley	0.279	9.153	---	1.652	---	3.315	1.139	---	---	15.538	26.375	---	41.913
10	Gypsum	0.310	3.136	0.090	0.119	---	---	---	---	---	3.655	40.823	0.804	45.282
11	Illinois	0.382	5.149	---	0.493	0.476	---	---	---	---	6.500	40.823	0.804	48.127
12	Kechi	0.083	4.384	---	---	---	---	---	---	---	4.467	40.823	0.804	46.094
13	Lincoln	---	5.266	---	---	---	---	---	---	---	5.266	40.823	0.804	46.893
14	Minneha	0.190	3.538	---	---	---	---	---	---	---	3.728	40.823	0.804	45.355
15	Morton	---	7.300	---	0.748	---	1.148	0.476	---	---	9.672	26.375	---	36.047
16	Ninnescah	---	8.691	---	---	---	2.735	---	---	---	11.426	26.375	0.804	38.605
17	Ohio	---	6.800	0.100	---	---	---	---	0.976	---	7.876	40.823	0.804	49.503
18	Park	0.224	4.435	---	0.094	---	---	---	---	---	4.753	40.823	0.804	46.380
19	Payne	0.142	10.252	0.385	---	---	---	---	0.255	---	11.034	40.823	0.804	52.661
20	Riverside	---	3.280	---	---	---	---	---	---	---	3.280	40.823	0.804	44.907
21	Rockford	---	3.310	---	---	---	---	---	---	---	3.310	40.823	0.804	44.937
22	Salem	0.362	6.522	---	0.122	---	---	---	---	---	7.006	40.823	0.804	48.633
23	Sherman	0.503	7.291	---	0.493	---	---	---	---	---	8.287	40.823	0.804	49.914
24	Union	---	1.783	---	---	---	0.309	0.525	---	---	2.617	26.375	---	28.992
25	Valley Center	---	4.904	---	0.811	---	---	---	---	---	5.715	40.823	0.804	47.342
26	Viola	0.511	7.567	0.526	1.078	0.205	---	---	1.097	---	12.449	40.823	---	53.272
27	Waco	0.027	1.586	---	---	---	---	---	0.044	---	1.657	40.823	0.804	43.284

* Add school district levies and miscellaneous district levies where applicable.

NOTE: Portions of Grand River and Union townships pay County Fire District in lieu of township fire levies.

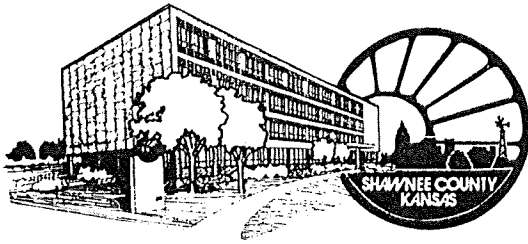
Table Seven

MISCELLANEOUS DISTRICT LEVIES

	General	Employee Benefits	Bond & Interest	TOTAL LEVY
Clearwater Cemetery	1.795	---	---	1.795
Greenwood Cemetery	0.083	---	---	0.083
Hillside Cemetery	0.560	---	---	0.560
Mulvane-Littleton Cemetery	1.824	---	---	1.824
Maize-Park Cemetery	0.195	---	---	0.195
Waco Cemetery	0.028	---	---	0.028
Riverside Drainage	0.936	---	---	0.936
Sedgwick Valley Drainage	4.952	---	---	4.952
Norwich Hospital	1.560	---	---	1.560
Crestview Country Club Improvement	4.213	---	---	4.213
Furley Improvement	---	---	13.932	13.932
Miles Village-Lake Waltanna Improvement	4.920	---	---	4.920
Oaklawn Improvement	1.198	---	13.809	15.007
Springdale Country Club Improvement	5.659	---	---	5.659
Sunview Improvement	1.956	---	---	1.956
South Central Kansas Library	0.741	0.063	---	0.804
Whitewater River Watershed #22	0.519	---	---	0.519
Middle Walnut River Watershed #60	1.005	---	---	1.005
Minneha Sewer District #1	3.598	---	---	3.598
SEDGWICK COUNTY SEWER DISTRICT:				
Eastern Sedgwick County Sewage Disposal District	6.251	---	---	6.251
West Sedgwick County Sewage Disposal District	6.251	---	---	6.251
Miles West Wind Lakes Estates Sewer	6.251	---	---	6.251
Fairway Meadows Joint Sewer	6.251	---	---	6.251
Rainbow Lakes Sewer	6.251	---	---	6.251
Mid-Continent Industrial Park Sewer	6.251	---	---	6.251
Valley Center Industrial Park Sewer	6.251	---	---	6.251

NOTE:

- Sewer Districts Levy against Real Estate Value only.
- 1) Shadybrook Swr., Crestview Swr., & Bridgewood Swr. are now part of the Crestview Main Interceptor Sewer District.
 - 2) Timberlakes/Springdale Swr. is now Timberlakes/Springdale Main Interceptor Sewer District.
 - 3) Park Meadows Swr. is now part of Springcreek Main Interceptor Sewer District.
 - 4) The combination of Brookhaven Main Interceptor Sewer District, Crestview Main Interceptor Sewer District, Gypsum Main Interceptor Sewer District, Minneha Main Interceptor Sewer District, Springcreek Main Interceptor Sewer District, & Timberlakes/Springdale Main Interceptor Sewer District form the Eastern Sedgwick County Sewage Disposal District.



Shawnee County
Office of County Clerk

PATSY A. "PAT" McDONALD

291-4155 Main
291-4159 Accounting

Courthouse - Room 107
Topeka, Kansas 66603-3963

February 11, 1990

To: The Senate Local Government Committee
Senator Don Montgomery, Chairman

From: Patsy A. McDonald, Shawnee County Clerk and
President, Kansas County Clerks Association

Re: Senate Bill No. 93

We would like to commend Senator Marge Petty for her encouragement of discussion between local governmental units and for promoting intergovernmental cooperation, as the more of this there is, the more the public benefits.

However we do feel that Senate Bill 93 is not clear as to its intent and is somewhat too late to accomplish any change in budgeted amounts. Questions we have on this bill are as follows:

(1) Line 15(b) states that within 10 days following the date of certifying its levy.....

Fact - Current law for all taxing districts now provides that a hearing be published, a public hearing held, the dollar amounts be approved for each fund and the budget be signed by the governing body. All this happens before budgets are filed with the County Clerk. The County Clerk reviews each budget and then sets the levy, based on a final updated valuation.

Once budgets are filed with the County Clerk, the amount of ad valorem taxes cannot be changed unless the levy exceeds the legal limit. The district could not just decide to change the budget unless they re-published and held a new public hearing.

(2) Line 18 - What constitutes a change in a budget:

Fact - Nearly every budget changes. Budgets go up or down, or amounts between funds change from the prior year.

Senate L.G.

2-12-91

Attachment

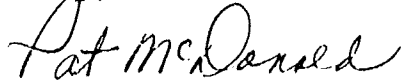
7

The Senate Local Government Committee
Senator Don Montgomery, Chairman
Re: Senate Bill No. 93
February 11, 1991
Page Two

(3) It will be extremely difficult in most counties to schedule a hearing between all taxing districts. We currently have about sixty taxing subdivisions with the ability to levy taxes. This agenda would be quite lengthy - even several hours. Many counties have eighty, ninety or more taxing districts.

In summary, while we concur with the intent of this bill, we find that the time frame is not practical. Therefore, we are in opposition to Senate Bill No. 93 as it now appears.

Sincerely,



Patsy A. McDonald
Shawnee County Clerk
President, Kansas County
Clerks Association

PAM/ddm



"Service to County Government"

212 S.W. 7th Street
Topeka, Kansas 66603
(913) 233-2271
FAX (913) 233-4830

EXECUTIVE BOARD

President
Marjory Scheufler
Edwards County Commissioner
R.R. 1, Box 76
Belpre, KS 67519
(316) 995-3973

Vice-President
Marion Cox
Wabaunsee County Sheriff
Wabaunsee County Courthouse
Alma, KS 66401
(913) 765-3303

Past President
Winifred Kingman
Shawnee County Commissioner
(913) 291-4040
(913) 272-8948

Thomas "Tom" Pickford, P.E.
Shawnee County Engineer
(913) 266-0192

Murray Nolte
Johnson County Commissioner
(913) 791-5501

DIRECTORS

Leonard "Bud" Archer
Phillips County Commissioner
(913) 689-4685

George Burrows
Stevens County Commissioner
(316) 593-4534

John Delmont
Cherokee County Commissioner
(316) 848-3717

Berneice "Bonnie" Gilmore
Wichita County Clerk
(316) 375-2731

Betty McBride
Cherokee County Treasurer
(316) 429-3848

Roy Patton
Harvey County Weed Director
(316) 283-1890

Gary Post
Seward County Appraiser
(316) 624-0211

Nancy Prawl
Brown County Register of Deeds
(913) 742-3741

Vernon Wendelken
Clay County Commissioner
(913) 461-5694

NACo Representative
Keith Devenney
Geary County Commissioner
(913) 238-7894

Executive Director
John T. Torbert

February 12, 1991

**To: Senator Don Montgomery, Chairman
Members Senate Local Government Committee**

**From: Bev Bradley, Deputy Director
Kansas Association of Counties**

Re: SB 93

The Kansas Association of Counties does not have a convention adopted position on this issue. We did not anticipate a bill in this form. We do, however, support the concerns expressed by the County Clerk's Association as stated by Patsy McDonald, Shawnee County Clerk.

I understand the motivation behind this bill is intergovernmental cooperation and a reduction in the number of taxing districts at the local level. These are worthwhile goals, but we believe there may be better ways of accomplishing them. As many of you know my experience is in Douglas County. The governing boards of the county, city, and school district 497 met on a regular basis and at one point, purchased a main frame computer to be used by all three units. This of course was before VIPS and CAMA.

As outlined in SB 93 we believe a meeting would be poorly attended by the public, just as budget hearings are now. It would also be a very long process since almost every budget line item changes annually.

TSBSB93

Senate L.G.
2-12-91
Attachment 8



Testimony on S.B. 93
before the
Senate Committee on Local Government

by

Patricia E. Baker
Associate Executive Director/General Counsel
Kansas Association of School Boards

February 12, 1991

Mr. Chairman, Committee members, I appear before you on behalf of Kansas school boards in opposition to S.B. 93.

Every school district in Kansas is required to certify its budget to the county clerk on or before August 25 each year. Prior to that certification, K.S.A. 79-2929 requires notice and a public hearing on the budget. The purpose of the hearing is to allow taxpayers to make and receive answers to objections on the budget. The statute requires at least ten days notice of the hearing. The notice must include the proposed budget itself.

Senate Bill 93 requires an additional hearing, AFTER budget adoption for all taxing subdivisions. For school districts, any attempt to amend its budget after this second hearing would require a third hearing under K.S.A. 79-2929a, or if the amendment was to increase the budget, an order from the State Board of Tax Appeals.

If the purpose of S.B. 93 is to increase taxpayer awareness and opportunity for input, it would seem to be more beneficial to encourage citizens to take advantage of the hearing opportunity prior to

Senate L.G.
2-12-91
Attachment 9

adoption of the budget on which the tax levy will be made. A mass meeting after the fact would not seem to be productive.

I would also point out that appearance at such a hearing in more than one county would affect 201 school districts. This within a relatively short time frame.

School boards encourage interested citizens to have input into the budget and resulting tax levies by appearing at a budget hearing in August. It is feared that S.B. 93 will dilute this method and substitute a futile process after the fact.

Thank you for your attention.

<u>COUNTY</u>	<u># OF USD'S</u>
ALLEN	3
ANDERSON	2
ATCHISON	2
BARBER	2
BARTON	4
BOURBON	2
BROWN	2
BUTLER	9
CHASE	1
CHAUTAUQUA	2
CHEROKEE	4
CHEYENNE	2
CLARK	2
CLAY	1
CLOUD	2
COFFEY	3
COMANCHE	1
COWLEY	5
CRAWFORD	2
DECATUR	2
DICKINSON	5
DONIPHAN	5
DOUGLAS	3
EDWARDS	2
ELK	2
ELLIS	3
ELLSWORTH	2
FINNEY	2
FORD	3
FRANKLIN	4
GEARY	1
GOVE	3
GRAHAM	2
GRANT	1
GRAY	4
GREELEY	1
GREENWOOD	3
HAMILTON	1
HARPER	2
HARVEY	5
HASKELL	2
HODGEMAN	2
JACKSON	3
JEFFERSON	6
JEWELL	3
JOHNSON	6
KEARNY	2
KINGMAN	2
KIOWA	3
LABETTE	4
LANE	2
LEAVENWORTH	6
LINCOLN	2
LINN	3
LOGAN	2
LYON	3
MARION	5
MARSHALL	4

<u>COUNTY</u>	<u># OF USD'S</u>
MCPHERSON	5
MEADE	2
MIAMI	3
MITCHELL	2
MONTGOMERY	4
MORRIS	1
MORTON	2
NEMAHA	3
NEOSHO	2
NESS	4
NORTON	3
OSAGE	5
OSBORNE	1
OTTAWA	2
PAWNEE	2
PHILLIPS	3
POTTAWATOMIE	4
PRATT	2
RAWLINS	2
RENO	6
REPUBLIC	3
RICE	4
RILEY	3
ROOKS	3
RUSH	2
RUSSELL	2
SALINE	3
SCOTT	1
SEDGWICK	10
SEWARD	2
SHAWNEE	5
SHERIDAN	1
SHERMAN	1
SMITH	2
STAFFORD	3
STANTON	1
STEVENS	2
SUMNER	7
THOMAS	3
TREGO	1
WABAUNSEE	2
WALLACE	2
WASHINGTON	4
WICHITA	1
WILSON	3
WOODSON	1
WYANDOTTE	4
5 COUNTIES	4
4 COUNTIES	34
3 COUNTIES	61
2 COUNTIES	102
1 COUNTY	103
TOTAL	304



**League
of Kansas
Municipalities**

**Municipal
Legislative
Testimony**

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL 112 W. 7TH TOPEKA, KS 66603 (913) 354-9565 FAX (913) 354-4186

TO: Senate Committee on Local Government
FROM: E.A. Mosher, Executive Director, League of Kansas Municipalities
RE: SB 93--Annual Meeting on Local Budgets
DATE: February 12, 1991

The League's Finance and Taxation Committee last Friday reviewed the provisions of Senate Bill No. 93, and took the position of "no position". We have no particular objection to a requirement that the representatives of cities and other taxing units participate annually in such a meeting. However, some members of our policy committee question whether such a meeting would be practical and workable.

As noted on the attached table, the number of participants making presentations at this meeting would vary from a minimum of about a dozen in Grant County to up to about 100 in Sedgwick County. Other members of our policy committee raised a question as to whether scheduling a meeting after budgets have been adopted would disappoint those that attend since it is too late to make changes.

We understand that one of the purposes of the sponsor of the bill, Senator Petty, is to provide some mechanism so that the general public becomes aware of the large number of governmental taxing units we have in Kansas--about 4,000. Our committee briefly explored other ways this information might be more readily available. One suggestion was that counties be required to annually publish in their official paper the annual county tax levy sheet, now published in a few counties. While we are not convinced that very many people read this kind of information, that number would certainly be larger than those that attend a countywide public meeting.

Secondly, it was suggested that the county clerk might be required to annually publish the total budgets of every taxing unit within the county. This may cause some confusion, since some people do not know all the governmental units in which they live or own property. Accumulating the budgets of all governmental units within the county, and publishing the proposed total expenditures, would not be very expensive. It could also cause some confusion for those who attempt to make comparisons, particularly as to budgets which include expenditures for utilities and other enterprise activities, but would clearly let the public know we have a lot of governments in Kansas.

*Senate L.G.,
2-12-91
Attachment 10*

Governmental Taxing Units in Kansas by County

Name	1980 Population	County Governments	City Governments	Township Governments	School Districts	Comm. Colleges	Regional Libraries	Cemetery Districts	Fire Districts	Hospital Districts	Drainage Districts	Sewer Districts	Conservation Districts	Watershed Districts	Improvement Districts	Other Districts	TOTAL
Allen	15,654	1	9	12	2+3	0	P	3	3	0	0	2	1	0+2	0	0	34+6
Anderson	8,749	1	7	15	0+3	0	P	7	1	0	0	0	1	0+2	0	0	32+6
Atchison	18,397	1	5	8	1+6	0	P	14	5	0	0+1	0	1	1+4	0	0	36+12
Barber	6,548	1	7	18	0+4	0	P	8	1	1	0	0	1	0	0	0	37+5
Barton	31,343	1	9	22	2+6	1	P	3	1	1	0	0	1	0+1	0	0	41+8
Bourbon	15,969	1	6	11	1+3	1	P	16	4	0	0	0	1	1	0	1	43+4
Brown	11,955	1	10+1	10	0+6	0	P	9+2	0	0	0	0	1	2+4	0	0	33+14
Butler	44,782	1	13	29	2+10	1	P	1	10	0	0	2	1	0+11	0	0	60+22
Chase	3,309	1	5	9	0+4	0	0	0	1	0	1	0	1	2+7	0	0	20+11
Chautauqua	5,016	1	6	12	1+5	0	P	0	0	0	0	0	1	1+4	0	2	24+10
Cherokee	22,304	1	8	14	4+4	0	P	0	0	0	0	1	1	0	0	0	29+5
Cheyenne	3,678	1	2	8	1+1	0	P	2	1+1	0	0	0	1	0	0	0	16+3
Clark	2,599	1	3	6	0+4	0	P	0	3	1+2	0	0	1	0	0	0	15+7
Clay	9,802	1	6+2	18	0+3	0	P	36	8	0	2	0	1	0+2	0	0	72+8
Cloud	12,494	1	6+1	18	0+8	1	P	16+2	2+3	0	1	0	1	1+2	0	0+1	47+18
Coffey	9,370	1	6	14	1+4	0	P	11	4	0	1	0	1	1+4	0	0	40+9
Comanche	2,554	1	3	4	0+1	0	0	3	1	0	0	0	1	0	0	2	15+1
Cowley	36,824	1	7+1	25	2+8	1	P	7	8+1	0	0	0	1	1+5	0	1+1	54+17
Crawford	37,916	1	10	9	2+5	0	P	0	2	1	0	0	1	0	0	0	26+6
Decatur	4,509	1	4+1	25	0+5	0	P	13	0+1	0	0	0	1	0	0	0	44+8
Dickinson	20,175	1	9	24	1+6	0	P	33	6+1	1	0	0	1	0+2	0	0	76+10
Doniphan	9,268	1	8	9	3+3	1	0	2+1	4	0	4+1	0	1	0+1	0	1	34+6
Douglas	67,640	1	4	9	0+8	0	P	6+1	0	0	3+1	10	1	0+2	0	0	34+13
Edwards	4,271	1	4	10	1+2	0	P	4	0	0	0	0	1	0+1	0	0	21+4
Elk	3,918	1	5	10	0+6	0	P	10	1	0	0	0	1	0+6	0	0	28+13
Ellis	26,098	1	4	9	0+9	0	P	1	2	0	0	0	1	0	3	0+1	21+11
Ellsworth	6,640	1	2	19	1+4	0	P	3	3+2	0	0	0	1	0+1	0	0+1	33+9
Finney	23,825	1	2	7	2+1	1	0	0	0	0	1	1	1	0+2	0	0	16+3
Ford	24,315	1	4	14	0+8	1	P	1	1	1+2	3	0	1	0+1	1	0	28+12
Franklin	22,062	1	8	16	2+8	0	P	9	2	0	1	0	1	0+2	0	4	44+11
Geary	29,852	1	3	8	0+7	0	0	11	2+1	0	0	2	1	0+3	0	4	32+11
Gove	3,726	1	5	9	0+7	0	P	0	0+2	0	0	0	1	0	0	0	16+10
Graham	3,995	1	3	13	2+6	0	0	3	2	0	0	0	1	0	0	1	26+6
Grant	6,977	1	1	3	1+3	0	0	1	0	0	0	0	1	0	0	1	9+3
Gray	5,138	1	5	7	0+5	0	0	0	1	1	0	0	1	1+1	0	1	18+6
Greeley	1,845	1	2	3	1	0	0	1	1	0	0	0	1	0+1	0	1	11+1
Greenwood	8,764	1	7	15	1+7	0	P	5	1	0	0	0	1	1+8	0	1	33+16
Hamilton	2,514	1	2	8	1	0	0	1	1	0	0	0	1	0+1	0	1	16+1
Harper	7,778	1	7	6	1+5	0	P	8	0	2+1	0	0	1	0	0	0	26+7
Harvey	30,531	1	6+1	15	0+12	0	P	3	4	0	1+1	0	1	0+3	0	0	31+18
Haskell	3,814	1	2	3	0+4	0	0	1	0	2	0	0	1	0	0	0	10+4
Hodgeman	2,269	1	2	9	1+6	0	0	1	1	0	0	0	1	0+1	0	0	16+7
Jackson	11,644	1	9	15	1+9	0	0	20	5	0+1	1	0	1	0+4	0	0	53+14
Jefferson	15,207	1	8	12	1+10	0	P	21	12	0	6	7	1	1+1	2	0	72+12
Jewell	5,241	1	7	25	2+5	0	P	11	3	0	0	0	1	0	0	0+1	50+7
Johnson	270,269	1	18+2	9	3+5	1	0	6	8	0	2+1	31	1	0	0	3	83+8
Kearny	3,435	1	2	7	2+1	0	0	2	2	0	0	0	1	1+1	0	1	19+2
Kingman	8,960	1	7	23	0+5	0	P	2	0+1	0+2	0	0	1	0+1	0	0	34+10
Kiowa	4,046	1	3	1	2+2	0	0	4	0	0	0	0	1	0	0	1	13+2
Labette	25,682	1	8	16	2+4	1	P	5	2	0	1	0	1	0+1	0	0	37+6
Lane	2,472	1	1	8	0+4	0	0	1	0+1	0	0	0	1	0+2	1	1	14+7
Leavenworth	54,809	1	6	10	5+5	0	P	2	1	0	4	0	1	0	0	2	32+6
Lincoln	4,145	1	4	20	0+5	0	P	4	5	0	0	0	1	1+2	0	0	36+8
Linn	8,234	1	6	11	1+3	0	P	4	1	0	0	0	1	0+1	0	4	29+5
Logan	3,478	1	2+1	11	0+5	0	P	0	0+1	0	0	0	1	0	0	0	15+8
Lyon	35,108	1	9	11	1+7	0	0	2	7	0	0	0	1	2+5	0	3	37+12
Marion	13,522	1	12	24	1+9	0	P	13	9	1	1	0	1	0+6	2	1	66+16
Marshall	12,787	1	9	25	1+6	0	P	23	10	0	0	0	1	4+1	0	0	74+8
McPherson	26,855	1	8	25	2+7	0	P	3	8+4	0	4	0	1	0+1	0	1+1	53+14
Meade	4,788	1	3	9	1+5	0	P	2	1	2	1	0	1	0	0	0	21+6
Miami	21,618	1	4+1	13	2+6	0	P	7	1	0	0	0	1	0+1	0	12	41+9
Mitchell	8,117	1	6+1	20	0+5	0	P	21	5+1	0	0	0	1	0+2	0	0+1	54+11
Montgomery	42,281	1	9	12	1+6	2	P	16	1	0	3	2	1	0+3	0	0	48+10
Morris	6,419	1	7	11	0+5	0	P	18	12	0	0	0	1	0+6	1	0	51+12
Morton	3,454	1	3	6	2	0	0	3	0	0	0	0	1	0	0	1	17
Nemaha	11,211	1	7+1	20	1+7	0	P	14+1	7	0	0	0	1	0+4	1	0	52+14
Neosho	18,967	1	7	12	0+4	1	P	20	0	0	0	0	1	1+3	0	0	43+8
Ness	4,498	1	5	10	2+3	0	P	0	1	2	0	0	1	0+2	0	0	22+6
Norton	6,689	1	4+1	5	1+5	0	P	7	4+1	0	0	0	1	0	0	0+1	23+9
Osage	15,319	1	9	16	3+8	0	P	18	8	0	0	1	1	1+3	0	0	58+12
Osborne	5,959	1	5	23	0+7	0	P	23	6	0	0	0	1	0+1	0	0+3	59+12
Ottawa	5,971	1	5	20	0+6	0	P	15	6+3	0	0	0	1	0+1	0	2+1	50+12
Pawnee	8,065	1	4	21	0+3	0	0	7	0	0	0	0	1	0+2	0	1	35+5
Phillips	7,406	1	8	25	1+4	0	P	3	4	0	0	0	1	0	0	0+3	43+8
Pottawatomie	14,782	1	11+1	23	1+3	0	0	10	10	0+1	2+1	0	1	1+2	0	0+1	60+9
Pratt	10,275	1	7	7	1+7	1	0	4	0	0	1	0	1	0	0	0	23+7
Rawlins	4,105	1	3	10	2+4	0	0	1	2+1	0	0	0	1	0	0	0	20+5
Reno	64,983	1	14	31	1+10	1	P	2+1	8+4	0	7+2	7	1	0+4	1	4	78+22
Republic	7,569	1	8	20	0+6	0	P	28+2	11+2	0	2	0	1	0+1	0	0+1	71+13
Rice	11,900	1	9	20	1+6	0	P	3	0+1	2	1+1	0	1	0+1	0	0	38+10
Riley	63,505	1	4+1	14	0+8	0	P	12	1	0	0	1	1	0+1	0	2	36+11
Rooks	7,006	1	6	12	0+6	0	P	18	2	1	0	0	1	0	0	0+1	41+8
Rush	4,516	1	8	12	0+5	0	0	0	7	0	0	0	1	0+2	0	0	29+7
Russell	8,868	1	8	12	0+3	0	P	4+1	4+1	0	0	0	1	0+1	0	0	30+7
Saline	48,905	1	6	18	1+5	0	P	4	4+3	0	6	0	1	0	0	2	43+9
Scott	5,782	1	1	7	0+2	0	0	0	1	0	0	0	1	0+2	0	1	12+4
Sedgwick	367,088	1	18+2	27	5+15	0	P	6	1	0	5+1	11	1	1+5	7	0	83+24
Seward	17,071	1	2	3	1+4	1	P	3	1	0	0	0	1	0	0	0	13+5
Shawnee	154,916	1	4+1	12	2+7	0	P	1	5	0	6+1	12	1	0+2	1	5	50+12
Sheridan	3,544	1	2	14	0+9	0	P	5	3+1	0	0	0	1	0	0	0	26+11
Sherman	7,759	1	2	13	1+1	0	P	1	1+1	0	0	0	1	0	0	0	20+3
Smith	5,947	1	6	25	0+6	0	P	6	1	0	0	0	1	0	0	0+3	40+10
Stafford	5,694	1	6	21	1+7	0	P	13+1	0	4	0	0	1	0	0	0	47+9
Stanton	2,339	1	2	3	0+1	0	0	1	1	0	0	0	1	0	0	1	10+1
Stevens	4,736	1	2	6	1+2	0	0	2	0	0	0	0	1	0	0	1	14+2
Sumner	24,928	1	10+2	30	4+8</												

**KANSAS COUNTIES PARTICIPATING
IN THE
NATIONAL FLOOD INSURANCE PROGRAM (NFIP)**

Allen
Barton
Bourbon
Brown
Butler
Chase
Cherokee
Clay
Cowley
Crawford
Dickinson
Doniphan
Douglas
Ellis
Ford
Franklin
Geary
Harvey
Jackson
Jefferson

Johnson
Kearny
Kingman
Labette
Leavenworth
Lyon
Marshall
McPherson
Montgomery
Nemaha
Pawnee
Pottawatomie
Reno
Rice
Riley
Saline
Sedgwick
Shawnee
Sumner
Wilson

*Senate L. G.
2-12-91
Attachment II*

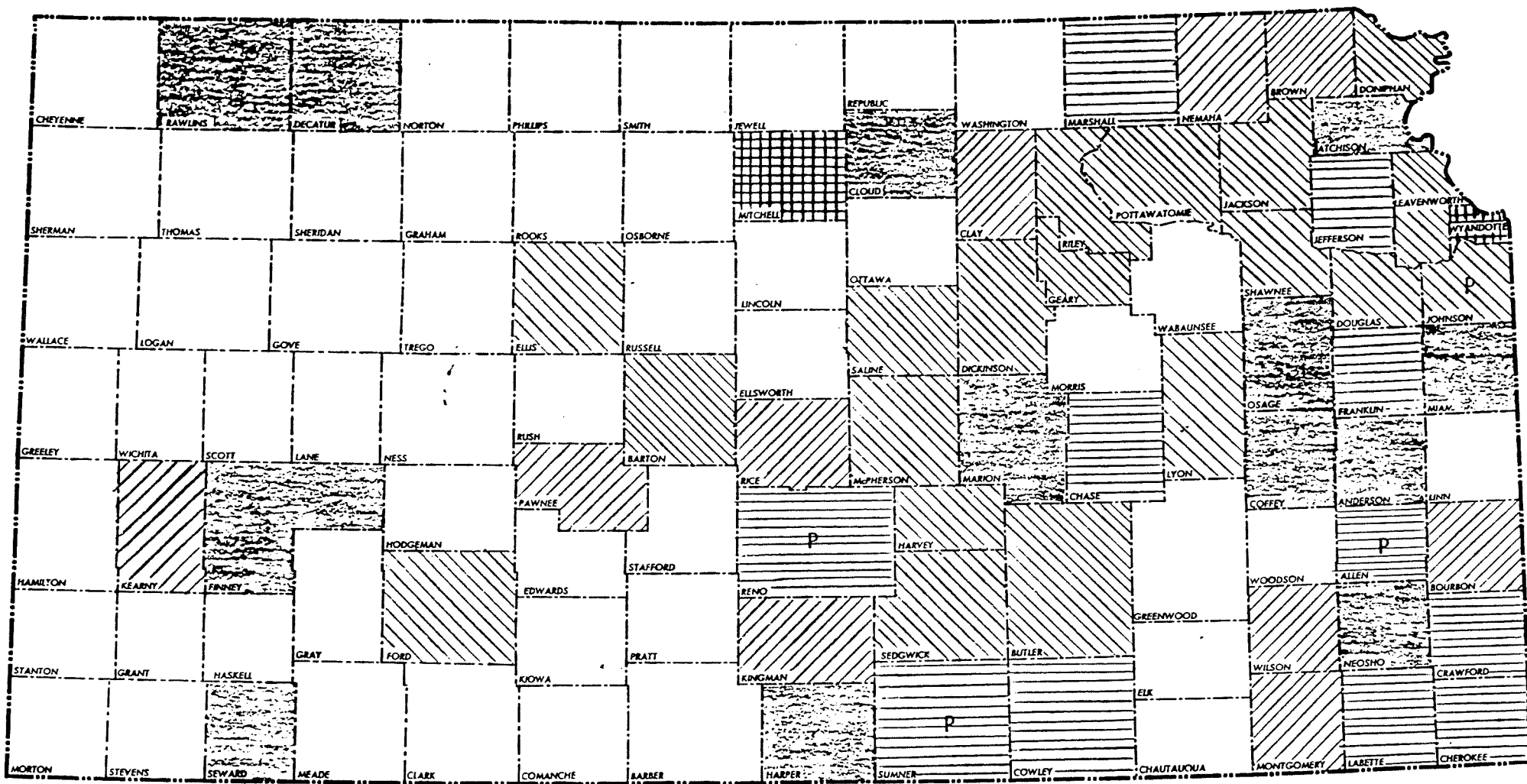
**KANSAS COUNTIES NOT PARTICIPATING
IN NFIP BUT WITH
IDENTIFIED SPECIAL FLOOD HAZARD AREAS**

Anderson
Atchison
Cloud
Coffey
Decatur
Finney
Harper
Marion
Miami
Mitchell*
Neosho
Osage
Rawlins
Seward
Wyandotte*






*Suspended

COUNTIES IN NATIONAL FLOOD INSURANCE PROGRAM

KANSAS



11-3

-  Regular w/FIS
-  Emergency
-  Non-participating but w/SFHA
-  Regular w/o FIS
-  Suspended
- P - - FIS in progress



Federal Emergency Management Agency

Washington, D.C. 20472

February 6, 1991

CERTIFIED MAIL

RETURN RECEIPT REQUESTED

The Honorable Don Montgomery
State Senator
Special Committee on Local Government
1218 Main
Sabetha, Kansas 66534

Dear Senator Montgomery:

Enclosed is a copy of the letter sent to Governor Finney of Kansas regarding the status of the agricultural exemption issue. A letter dated September 28, 1990 (copy attached) was sent to former Governor Hayden, the Federal Emergency Management Agency (FEMA) requesting that the Kansas State Attorney General submit a legal opinion on whether there are provisions in Kansas statutes, which preclude Kansas counties from regulating any development within designated flood hazard areas.

Governor Hayden's office has submitted a draft of revised legislation to address the deficient language regarding the regulation of all agricultural development in the 100-year floodplain. In a letter from the Region VII Director, Richard Mellinger to Jack Parry of Governor Finney's Transition Team Office, dated December 17, 1990, several concerns of FEMA's Office of General Counsel were provided regarding various provisions of the legislation. Since that letter, there have been discussions and correspondence between the regional office and the Governor's Office regarding the agricultural exemption issue.

In order for the 40 counties to fully comply with the minimum requirements of the National Flood Insurance Program (NFIP), legislative action must be taken prior to April 14, 1991, the close of the 1991 Kansas State Legislative session.

Unless legislative action is taken prior to the end of the 1991 legislative session to revise the current state legislation to meet NFIP regulations, FEMA will initiate procedures for suspension from the NFIP after April 14, 1991. The consequences of suspension were set forth in the September 28th letter to Governor Hayden. To reiterate, failure to take the necessary actions to amend the state statutes would jeopardize the eligibility of the unincorporated areas of the forty counties for flood insurance under the NFIP and, as a result, their eligibility for certain Federal Disaster assistance.

There are nearly 772 existing flood insurance policies within these communities. These policies, which have \$34,249,900 in coverage, would expire at the end of their terms and no new policies could be purchased, if the forty counties were suspended from the NFIP.

11-24

It is our expectation that the Kansas State Legislature will take the necessary action during the 1991 legislative session to provide these communities with the enabling authorities required to continue their participation in the NFIP. We look forward to working with you to provide assistance in resolving the agricultural exemption issue.

If you should have any questions regarding this letter, please contact Mr. Richard Mellinger, Regional Director of the Region VII office at (816) 283-7060 or myself at (202) 646-2781.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bud Schauerte". The signature is written in dark ink and is positioned above the typed name.

C. M. "Bud" Schauerte, Administrator
Federal Insurance Administration

Enclosure



Federal Emergency Management Agency

Washington, D.C. 20472

February 6, 1991

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

The Honorable Joan Finney
Governor of Kansas
Topeka, Kansas 66612

Dear Governor Finney:

In a September 28, 1990 letter, the Federal Emergency Management Agency (FEMA) notified former Governor Hayden of issues affecting the ability of forty Kansas counties to fully comply with the National Flood Insurance Program (NFIP) regulations. These counties do not currently have the authority necessary to regulate all agricultural uses in flood hazard areas. Enclosed is a copy of that letter. This is to inform you that FEMA has reviewed the draft of the Kansas state legislation forwarded by Richard D. Kready, Chief of Staff to former Governor Hayden's office. We are pleased that your State has taken the initiative to resolve deficient language in the Kansas state statutes. However, there are several concerns outlined in a December 17, 1990 letter (copy attached) from S. R. Mellinger, Regional Director of the Region VII office.

As stated in our September 28, 1990 letter, failure by the State to take the necessary action to amend its statutes would jeopardize the eligibility of the counties for flood insurance under the NFIP and, as a result, their eligibility for certain Federal disaster assistance. We are statutorily obligated to inform you that unless corrective action is taken to revise the current state legislation to meet NFIP regulations prior to April 14, 1991, the last day of the Kansas State 1991 legislative session, procedures for suspension of the forty counties from the NFIP will be initiated after that date. This means that the forty counties would each receive a notice that they would be suspended from the NFIP, at the end of a 180-day period, in accordance with procedures under 44 CFR, Section 59.24(a) of the NFIP regulations.

The consequences of suspension from the NFIP for the unincorporated counties would be twofold. First, there are nearly 772 existing flood insurance policies within these communities. These policies, which represent \$34,249,900 in

coverage, would expire at the end of their terms and no new policies could be purchased. Second, suspended communities are also subject to the provision of Section 202 of Public Law 93-234, the Flood Disaster Protection Act of 1973, as amended. This Section prohibits Federal agencies and officers from approving any form of loan, grant, guaranty, insurance payment, rebate, subsidy, disaster assistance loan or grant (in connection with a flood), or any other form of direct Federal assistance for acquisition or construction purposes within special flood hazard areas of suspended communities. Included in this prohibition, for example, is the making of mortgage loans guaranteed by the Department of Veterans Affairs or insured by the Federal Housing Administration. Approval of mortgage loans, secured by homes or farm buildings, by the Farmers Home Administration, Department of Agriculture, is similarly prohibited. Conventional loans from Federally insured or regulated lending institutions would be available at the discretion of the lenders.

We are greatly concerned that all Kansas citizens residing in flood hazard areas continue to have access to flood insurance. Because flood insurance significantly alleviates the personal and community economic burdens accompanying flood disasters, we would be pleased to assist your office in citizen outreach efforts to promote the importance of purchasing flood insurance. Do not hesitate to call me, if I can be of assistance.

We will continue to work with your staff and other Kansas officials to resolve the agricultural exemption issue during the current session of the Kansas Legislature. If you or your staff should have any questions regarding this letter, please contact Mr. Richard Mellinger, Regional Director of the Region VII office at (816) 283-7060 or myself at (202) 646-2781.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bud Schauerte". The signature is written in dark ink and is positioned above the typed name of the signatory.

C. M. "Bud" Schauerte, Administrator
Federal Insurance Administration

Enclosure