

Approved: March 29, 1995
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on March 20, 1995 in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Martin, Senator Bond, Senator Clark, Senator Feleciano, Jr., Senator Hardenburger, Senator Lee, Senator Ranson, Senator Sallee and Senator Wisdom.

Committee staff present: Tom Severn, Legislative Research Department
Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes
Elizabeth Carlson, Secretary to the Committee

Conferees appearing before the committee: William L. Ervin, Municipal Accounting Section
Chris McKenzie, League of Kansas Municipalities
Bev Bradley, Kansas Association of Counties

Others attending: See attached list

APPROVAL OF MINUTES

Senator Sallee made a motion to approve the minutes for March 15 and March 17, 1995. The motion was seconded by Senator Corbin. The motion carried.

BACKGROUND INFORMATION ON TAX LID

Senator Langworthy introduced Bill Ervin whom she had asked to come speak to the committee. She wanted to spend some time to study the current tax lid. There are several bills on the House side that have not been worked yet and they have assured her they are sending the Senate some kind of a tax lid bill and she thinks the committee should have more information about this subject.

William L. Ervin, Chief, Municipal Accounting Section, appeared before the committee to give information on the tax lid. (Attachment 1)

He begin by giving some history of the tax lid and spoke of some notable exemptions to the tax lid which have been levies for bond and interest payments and employee benefits. USDs also are not included in the tax lid law.

There are two segments to the current tax lid law to be sunsetted July 1, 1995. The first segment is the tax lid itself, referred to in Kansas law as the aggregate levy limit. Cities, counties, townships, Washburn University and community colleges are covered by the tax lid which limits the aggregate of their individual levies. There are, however, several items specifically exempted. The tax lid is never decreased but its base may be increased for certain reasons. The second segment applies to taxing subdivisions which are not subject to the tax lid but are subject to fund levy limits. This list includes sewers, hospitals, cemeteries, watersheds and drainage districts.

Mr. Ervin said not much has been published about what other states are doing to limit taxes/expenditures. He included a chart from NCSL but he said the information is sketchy.

If no change is made in the law which will sunset the tax lid, it will expire June 30, 1995. The taxing subdivisions will revert to mill levy rate limits which would result in many counties having to reduce levies for their financing. It will be very difficult for many counties to continue governmental operations with this limit.

Mr. Ervin spoke of SB 253 which was heard by the Senate Assessment and Tax Committee on February 17, 1995. This bill was introduced to face the problem of the sunset of the tax lid, if the fund levy limits are

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S
Statehouse, at 11:00 a.m. on March 20, 1995.

reinstated. This bill would allow the cities, counties and townships to expand the use of their General Funds and eliminate many of the unneeded fund levy limits. All of these separate fund limit levies would be put into the operation of their General Funds. Senator Martin asked if the tax levy limits are very onerous to the local taxing units and Mr. Ervin replied he did not know which was the more onerous, the tax lid or fund levy limits.

Mr. Ervin said there are two bills in the House, **HB 2157 and HB 2345**, one which would make the tax lid permanent and the other one would extend it. He said neither of these bills have had hearings.

The Governor stated in his State of the State speech he favored repealing both the unnecessary fund levy limits and the tax lid. Mr. Ervin then listed some policy options.

Mr. Ervin also explained the last page of his attachment which lists the statewide ad valorem levies by type of taxing district for 1991 to 1994. The committee had questions about some of the numbers and percentages. Senator Langworthy said when you look at 1991 and then look at 1994, the numbers are right back where they were. Is this because of the units chartering out? Mr. Ervin said he thought it was because of inflation and new mandates. He also passed to the committee a list of municipalities with exemptions from the tax lid. (Attachment 2)

Chris McKenzie, League of Kansas Municipalities, said they have studied this for many years and they do support the Governor's stand on the repeal of the tax lid and fund levy limits. He said as this is being considered, keep a few things in mind--the old issues of mandates and public safety. Also he spoke of encouraging the Neighborhood Revitalization Act and the problems with the tax lids and fund levy limits. Senator Langworthy asked if he was talking about the present or future mandates and public safety. He said he was speaking prospectively.

Senator Ranson stated that Mr. McKenzie did not mention anything about the increase in employees, salaries and retirements and these have had all kinds of growth. The increase in employees is because of mandates and the increase in salaries, retirement and benefits is at the discretion of the local units of government.

Mr. McKenzie said the retirement in most cities is under KPERS so there would not be any change. He said he would like to see the statistics on this growth. Senator Ranson said the city of Wichita has its own retirement system.

Bev Bradley, Kansas Association of Counties, also spoke. She said the cities and counties cannot automatically charter out--they are subject to the protest petition. Concerning reappraisal, there are 37 counties where the valuation went down.

The meeting adjourned at 12:00 noon.

The next meeting is scheduled for Tuesday, March 21, 1995.

THE TAX LID - A 1995 LEGISLATIVE ISSUE
SENATE ASSESSMENT AND TAXATION COMMITTEE
William L. Ervin, Municipal Accounting Section
March 20, 1995

INTRODUCTION

In 1933, the Legislature enacted three major laws affecting municipal financial management: a cash basis law, a budget law, and a new tax limitation law. This new tax limitation law:

- repealed 125 separate citations (that had been accumulating since 1868) from the General Statutes of 1923,
- authorized a revised list of specified levies for the tax funds of municipalities, and
- added an overall limitation (with certain exceptions) on the aggregate of all such specified levies.

This overall limitation was the Grandmother to the current tax lid (referred to in Kansas law as the "aggregate levy limit") found in K.S.A. 79-5021 to -5036. It is a means of limiting the overall amount of ad valorem taxes that municipalities levy. Generally, all levies are subject to the tax lid unless specifically exempted. Notable exemptions to the tax lid have been levies for bond and interest payments and employee benefits. (A budget lid, which limited expenditures, was used in the early 1970s, but it has long since been discontinued.)

Special purpose municipalities have historically not been subject to a tax lid, but they have had their authorized levies (which are few in number) limited, usually in mill rates.

USDs are not included in the tax lid law. Instead, USDs are subject to various expenditure limits.

Anticipating the tax levy effects of reappraisal, the tax lid law was substantially amended in 1985 and 1988. The two major purposes of the 1985 and 1988 amendments were to: (1) prevent a "tax windfall," and (2) extend the tax lid to cover almost all municipalities for the 1989 levy when reappraisal values were first used. In 1990, the tax lid law was substantially amended to eliminate numerous exemptions.

FEATURES OF THE CURRENT TAX LID LAW

There are two segments to the current tax lid law to be sunsetted July 1, 1995.

Senate Assess + Tax
3-20-95
attach 1-1

The Tax Lid Segment

The first segment is the tax lid itself, referred to in Kansas law as the "aggregate levy limit." Cities, counties, townships, Washburn, and community colleges (which levy about 50 percent of all ad valorem taxes) are covered by the tax lid which limits the aggregate of their individual levies. Their individual levies are subject to the tax lid unless specifically exempted by K.S.A. 79-5028:

1. principal and interest on debt;
2. judgments, settlements, and tort liability expenses;
3. employer contributions for employee benefits;
4. district court and expenses for juvenile detention;
5. out-district tuition to community colleges and municipal universities;
6. mental health and retardation expenses;
7. county hospital expenses;
8. homes for the aged expenses;
9. levies for financing of budgets for subdivisions that lack taxing powers (e.g., public libraries); and
10. levies to make up for decreasing motor vehicle tax revenue.

The current tax lid law includes a base year provision, using taxes levied in 1988 or 1989, which will never be decreased. However, the base is increased for (1) annexed territory, (2) increased personal property, using 1989 valuations as the base year, and (3) new improvements to real property.

The Fund Levy Limits Segment

The second segment applies to taxing subdivisions which are not subject to the tax lid (these taxing subdivisions levy about four percent of all ad valorem taxes) but are subject to fund levy limits. Examples of fund levy limited units are sewer, hospital, cemetery, watershed, and drainage districts.

The fund levy limits (1 mill for Fund A, 2 mills for Fund B, etc.), which have historically applied to all taxing subdivisions, were suspended by the 1988 tax lid law, and dollar levy limits (\$800 for Fund A, \$1,600 for Fund B, etc.) were substituted. The purpose of this suspension was to prevent a "tax windfall" which would have resulted if the reappraisal property values were higher than the pre-reappraisal property values.

WHAT OTHER STATES ARE DOING TO LIMIT TAXES\EXPENDITURES

What do other states do to limit taxes/expenditures? Not much has been published on this subject. The National Conference of State Legislators (NCSL) report of March 1989 entitled "How States Limit City and County Property Taxes and Spending" is the

best we have found, but its information is, at best, sketchy. For example, it doesn't provide a clear description of what we do in Kansas even though Kansas is included in the report's survey.

Exhibit A (copied from the NCSL report) shows what states do to limit taxes and expenditures. It's interesting to note that seven states apparently do nothing (or very little) to limit taxes/expenditures.

The Advisory Council on Intergovernmental Relations (ACIR) has been working on a new report on this subject. It may published by now.

OVERVIEW OF PROPERTY TAXES

It is helpful to keep in mind what percentage of the overall property tax levies are attributable to the various municipalities. Exhibit B shows this data, as well as the increases in the various categories.

Three types of municipalities accounted for 87 percent of the total property taxes in 1994: USDs with 45 percent, counties with 26 percent, and cities with 16 percent.

Overall, taxes have increased 23.6% from 1988 (the year prior to reappraisal implementation) and 1994. However, counties have increased 42%, and cities have increased 32%. The ad valorem taxes for schools have increased by a lesser percent (12%), and this is largely attributable to the new school finance law enacted in 1992. Under the school finance law, the State has been providing a higher percentage of USD financing than before.

EFFECTS OF REVERTING TO FUND LEVY LIMITS

If no change in the law is made by the 1995 Legislature, the current tax lid will expire June 30, 1995. With the expiration, taxing subdivisions would revert to mill levy rate limits (suspended by the 1985 and 1988 tax lid legislation) which would result in many counties having to reduce levies for their financing. The county General Fund and Road Funds would have reduced authority in many counties. It would be very difficult for many counties to continue governmental operations with this limit.

Many special districts would lose levy authority in areas where the valuations have decreased. The opposite would be true for special districts which have substantial increases in levy authority.

Senate Bill 253.

One of the major reasons for 1995 S.B. 253, heard first by this Committee on February 17, was to address the problems that would

be faced if fund levy limits are reinstated. S.B. 253 paves the way for cities, counties, and townships to expand the use of their General Funds and eliminate many of the unneeded fund levies. The scenario for this simplification would be: (1) S.B. 253 repeals the authority for many of the individual levies; and (2) the cities, counties, and townships fold the operation of the functions (which heretofore have ben budgeted and accounted for in numerous special funds) into their General Funds.

S.B. 253 has been assigned to the Senate Ways and Means Committee.

CURRENT TAX LID BILLS

H.B. 2157 would make the tax lid permanent. H.B. 2345 would extend the tax lid to the year 2000. Neither bill would change anything in the current tax lid law in terms of tax limitations. Hearings have not been held on either of these bills.

GOVERNOR GRAVES POSITION

The Governor stated in his State of the State speech that he favored repealing both the unnecessary fund levy limits (S.B. 253) and the tax lid.

POLICY OPTIONS

1. If nothing is done legislatively, by action of K.S.A. 79-5038, the tax lid will expire, and the fund levy limits will be reinstated.
2. Continue the current tax lid for a period of years with no changes in the exemptions. Under this option, cities and counties would continue under the current limitations. About 120 cities and 50 counties have used home rule and are exempt (some fully, some partially) from the tax lid and would continue to be in effect.
3. A variation is to continue the tax lid but add more exemptions. The new exemptions most often mentioned are public safety and mandates. The public safety expenditures total from 19% to 38% of the tax lid amount in the counties we tested. Thus, exempting public safety could cause taxes to increase dramatically. The effect on taxes of a "mandate" exemption is impossible to estimate.
4. Another variation would be to allow only the increased expenditures for public safety and mandates as an added exemption. Thus, any added expenditures due to new requirements would increase the taxing power.

5. Eliminate the major fund levy limits via S.B. 253 in conjunction with some version of a tax lid. This would encourage more cities, counties, and townships to simplify the accounting and budgeting systems to do more in their General Funds.
6. Eliminate the major funds levy limits via S.B. 253 and allow the tax lid to sunset. If this happens, local officials would have local control and could levy taxes as needed. Local taxes would likely increase.

Attachments

Restrictions on Local Government Tax and Expenditure Powers

Region	No Limits	Property Tax Rate Limits	Property Tax Revenue Limits	Revenue Rollbacks	General Revenue Limits	Expenditure Limits	Limits on Assessment	Full Disclosure
New England								
Connecticut	X							
Maine	X							
Massachusetts		X	X					
New Hampshire	X							
Rhode Island			M					X
Vermont	X							
Middle Atlantic								
Delaware				X				C
Maryland							X	X
New Jersey			C			M		
New York		X					X ^a	
Pennsylvania		X						
Great Lakes								
Illinois		X	X					X
Indiana			X					
Michigan		X		X				X
Ohio		X		X				
Wisconsin	X							
Plains								
Iowa		X					X	X
Kansas		✓	✓	X				✓
Minnesota		X			X			X
Missouri		X		X				
Nebraska		X						
North Dakota		X	X					
South Dakota		X						
Southeast								
Alabama		X						
Arkansas		X		X				
Florida		X		X				X
Georgia	X							
Kentucky		X		X				X
Louisiana		X		X				
Mississippi		X	X					
North Carolina		X						
South Carolina	X							
Tennessee								X
Virginia				X				X
West Virginia		X						
Southwest								
Arizona			X			X	X	
New Mexico		X	X				X	
Oklahoma		X						
Texas		X		X				X
Rocky Mountain								
Colorado			X					X
Idaho		X	X					
Montana		X		X				M
Utah		X						X
Wyoming		X						
Far West								
Alaska		X	X					
California		X				X	X	
Hawaii								X
Nevada			X		X			
Oregon			X					
Washington		X	X					
U.S. Total	7	30	15	12	2	3	6	16

C: Counties Only M: Municipalities Only ^a Selected Cities Only

Source: NCSL survey of legislative fiscal officers, municipal leagues, and associations of counties, August 1988.

Statewide Ad Valorem Levies By Type of Taxing District for 1991 to 1994
 (Amounts are expressed in millions)

	1991	1992	1993	1994	Percent of 1994 Total	Percent of Increase		
						91-92	92-93	93-94
State	\$ 21.95	21.90	22.31	23.25	1.27%	-0.23%	1.87%	4.21%
County	392.83	413.55	454.29	472.66	25.82%	5.27%	9.85%	4.04%
City	260.61	271.42	285.32	296.60	16.20%	4.15%	5.12%	3.95%
Township	23.44	24.05	26.45	27.83	1.52%	2.60%	9.98%	5.22%
USD	976.14	709.68	731.33	825.80	45.12%	-27.30%	3.05%	12.92%
Other Schools	83.99	92.35	96.42	98.66	5.39%	9.95%	4.41%	2.32%
Out District Tuition	10.09	9.18	8.14	8.50	0.46%	-9.02%	-11.33%	4.42%
Other Districts	63.61	65.60	72.12	77.08	4.21%	3.13%	9.94%	6.88%
Totals	\$ <u>1,832.66</u>	<u>1,607.73</u>	<u>1,696.38</u>	<u>1,830.38</u>	<u>100.00%</u>			
Percent of Increase	10.8%	-12.3%	5.5%	7.9%				
CPI Increase	4.2%	3.0%	3.0%	2.8% Est				

The levy data was taken from the Department of Revenue's publication "Statistical Report of Property Assessment and Taxation" with adjustments by Kansas Legislative Research Department.

1-7

MUNICIPALITIES WITH EXEMPTIONS FROM TAX LID

Cities

Alta Vista
 Andale
 Ashland
 Atlanta
 Baldwin
 Bazine
 Belle Plaine
 Belpre
 Benton
 Bison
 Bogue
 Burdett
 Burns
 Cambridge
 Centralia
 Columbus
 Concordia (Utilities only)
 Dexter
 Downs
 El Dorado
 Ellis
 Ellsworth
 Eudora
 Fontana
 Fowler
 Galatia
 Galva
 Garfield
 Garnett
 Girard
 Glen Elder
 Goessel
 Greensburg
 Gridley (Cap Imp Fund)
 Haddam (12 mill increase)
 Hanover
 Hartford
 Haviland
 Highland
 Hill City
 Hillsboro
 Holcomb
 Hunnewell
 Inman
 Iola (Library & Industrial
 Development)
 Junction City (Capital Imp.
 & Equip. Res. exemption)
 Kanapolis
 Kechi
 Kensington
 Kinsley
 La Crosse

Cities (Cont)

Lake Quivira
 Lakin
 Larned
 Latham
 Leawood (Park & Recreation)
 LeHigh
 Lenora
 Liebenthal
 Lindsborg
 Little River
 Lyndon
 Manter
 Marion (Exceed Tax Lid by ten mills)
 McCune
 McDonald
 McFarland
 McLouth
 McPherson
 Mapleton
 Marquette
 Medicine Lodge
 Meriden
 Merriam
 Milford
 Miltonvale
 Minneapolis
 Mission Hills
 Mission Woods
 Moline
 Morland
 Moscow
 Munden
 Natoma
 Nickerson
 Nortonville
 Norwich
 Oak Hill
 Olpe
 Osage City
 Oskaloosa
 Oxford
 Parsons
 Paxico
 Peabody
 Perry
 Plainville
 Pleasanton
 Portis
 Potwin
 Prairie View
 Pratt
 Protection
 Quinter (Amb Bldg & Equip)

Cities (Cont)

Ramona
 Randall
 Ransom
 Reading
 Redfield
 Rose Hill (General Fund)
 Rozel
 Russell
 Sabetha
 Sedgwick
 Severy
 Smith Center
 Spearville
 Spring Hill
 St. Francis
 St. George
 Sterling
 Stockton
 Susank
 Tampa
 Tescott
 Towanda
 Tribune
 Ulysses
 Utica
 Valley Falls
 Victoria
 Virgil
 Wakeeney
 Westwood
 Winchester
 Winfield (Emergency Equip.)
 Yates Center

Counties

Anderson
 Atchison (Law Enforcement)
 Barton (Ambulance, 3 mills)
 Butler
 Chautauqua
 Clay (Historical Society, .5 mills)
 Edwards
 Ellsworth (Road Exemption)
 Finney
 Grant
 Gray
 Greeley
 Hamilton (Road and Bridge)
 Hodgeman
 Jefferson (Law Enforcement and
 Ambulance Exemptions)
 Jewell
 Johnson
 Kearny

Counties (Cont)

Kiowa
 Labette
 Lincoln (Road and Bridge)
 Logan
 Marion (Ambulance and Bridge Const.)
 Marshall (1993 Budget only)
 Miami (Emergency Medical costs,
 Reappraisal Costs Exemption)
 Mitchell (Election for Ambulance,
 Elderly, & Extension Council)
 Nemaha (Law Enforcement &
 Solid Waste)
 Osborne
 Ottawa (Ambulance)
 Pawnee
 Pottawatomie
 Pratt (Ambulance)
 Republic
 Rooks
 Rush
 Scott
 Sheridan
 Sherman (Road Exemption)
 Smith (Road & Bridge)
 Stafford (Ambulance Exemption)
 Stevens
 Sumner
 Wabaunsee
 Wichita
 Wilson

Townships

Carlyle Township, Allen Co.
 Geneva Township, Allen Co.
 Lincoln Township, Anderson Co.
 Monroe Township, Anderson Co.
 North Rich Township, Anderson Co.
 Putnam Township, Anderson Co.
 Reeder Township, Anderson Co.
 Welda Township, Anderson Co.
 Westphalia Township, Anderson Co.
 Deerhead Township, Barber Co.
 Millcreek Township, Bourbon Co.
 Pawnee Township, Bourbon Co.
 Washington Township, Brown Co.
 El Dorado Township, Butler Co.
 Little Walnut Township, Butler Co.
 Prospect Township, Butler Co.
 Richland Township, Butler Co.
 Spring Creek Township, Butler Co.
 Towanda Township, Butler Co.
 Englewood Township, Clark Co.
 Lexington Township, Clark Co.
 Buffalo Township, Cloud Co.

Townships (Cont)

Neosho Township, Coffey Co.
Rock Creek Township, Coffey Co.
Kanwaka Township, Douglas Co.
Liberty Township, Elk Co.
Oak Valley Township, Elk Co.
Painterhood Township, Elk Co.
Valley Township, Elk Co.
Buckeye Township, Ellis Co.
Freedom Township, Ellis Co.
Lookout Township, Ellis Co.
Wheatland Township, Ellis Co.
Grandview Township, Ford Co.
Appanoose Township, Franklin Co.
Greenwood Township, Franklin Co.
Harrison Township, Franklin Co.
Homewood Township, Franklin Co.
Lincoln Township, Franklin Co.
Ohio Township, Franklin Co.
Grainfield Township, Gove Co.
Payne Township, Gove Co.
#1 Township, Harper Co.
Darlington Township, Harvey Co.
Emma Township, Harvey Co.
Halstead Township, Harvey Co.
Highland Township, Harvey Co.
Macon Township, Harvey Co.
Newton Township, Harvey Co.
Rock Creek Township, Jefferson Co.
Athen Township, Jewell Co.
Buffalo Township, Jewell Co.
Calvin Township, Jewell Co.
Erving Township, Jewell Co.
Montana Township, Jewell Co.
Walnut Township, Jewell Co.
Liberty Township, Labette Co.
Montana Township, Labette Co.
Neosho Township, Labette Co.
Spring Creek Township, Lane Co.
Alexandria Township, Leavenworth Co.
Fairmont Township, Leavenworth Co.
Sheridan Township, Linn Co.
Stanton Township, Linn Co.
Agnes City Township, Lyon Co.
Center Township, Lyon Co.
Emporia Township, Lyon Co.
Fremont Township, Lyon Co.
Reading Township, Lyon Co.
Blaine Township, Marion Co.
Clear Creek Township, Marion Co.
Colfax Township, Marion Co.
Gale Township, Marion Co.
Lehigh Township, Marion Co.
Liberty Township, Marion Co.
Menno Township, Marion Co.
Risley Township, Marion Co.
Rutland Township, Montgomery Co.

Townships (Cont)

Sycamore Township, Montgomery Co.
West Cherry Township, Montgomery Co.
Richfield Township, Morton Co.
Ladore Township, Neosho Co.
Shiloh Township, Neosho Co.
Nevada Township, Ness Co.
Bennington Township, Ottawa Co.
Buckeye Township, Ottawa Co.
Chapman Township, Ottawa Co.
Culver Township, Ottawa Co.
Durham Township, Ottawa Co.
Grant Township, Ottawa Co.
Henry Township, Ottawa Co.
Richland Township, Ottawa Co.
Belvue Township, Pottawatomie Co.
Louisville Twp, Pottawatomie Co.
Mill Creek Twp, Pottawatomie Co.
Vienna Township, Pottawatomie Co.
Township 7, Pratt Co.
Township 8, Pratt Co.
Township 11, Pratt Co.
Grant Township, Reno Co.
Salt Creek Township, Reno Co.
Valley Township, Rice Co.
Elm Creek Township, Saline Co.
Liberty Township, Saline Co.
Smokey View Township, Saline Co.
Smolan Township, Saline Co.
Walnut Township, Saline Co.
Afton Township, Sedgwick Co.
Attica Township, Sedgwick Co.
Mission Township, Shawnee Co.
Cora Township, Smith Co.
Dor Township, Smith Co.
Pleasant Township, Smith Co.
Washington Township, Smith Co.
Plumb Township, Wabaunsee Co.
Wiskan Township, Wallace Co.
Guilford Township, Wilson Co.
Neodesha Township, Wilson Co.
Liberty Township, Woodson Co.
North Township, Woodson Co.

Fire Districts

Fire Dist. #5, Atchison Co.
Kiowa District Hospital, Barber Co.
Fire Dist. #1, Chautauqua Co.
Fire Dist. #2, Chautauqua Co.
Fire Dist. #3, Chautauqua Co.
Fire Dist. #4, Chautauqua Co.
Fire Dist. #5, Chautauqua Co.
Fire Dist. #6, Chautauqua Co.
Fire Dist. #3, Crawford Co.
Fire Dist. #5, Jewell Co.

Fire Districts (Cont)

Fire Dist. #6, Jewell Co.
Fire Dist. #8, Jewell Co.
Johnson County Fire District No. 1
Johnson County Fire District No. 2
Reading Benefit Fire Dist., Lyon Co.
Fire Dist. #3, Phillips Co.

Libraries

Andover Community Library
Arkansas City Library
Baldwin City Library
Belleville Public Library
Bonner Springs Library
Bucklin Library
Caldwell Public Library
Carbondale Public Library
Cawker City Library
Chanute Library
Colby Library
Council Grove Library
Delaware Twp Library, Valley Falls
Douglass Public Library
Effingham Community Library
Erie Public Library
Ford/Kingsdown Library
Formoso Public Library
Fort Scott Public Library
Girard Public Library
Goessel Public Library
Goodland Library
Hanover Library
Hays Library
Hiawatha Library
Hutchinson Public Library
Jordaan Memorial Library, Larned
Kanopolis Public Library
Leavenworth Public Library
Linwood Community Library
Marquette Community Library
Mary Cotton Library, Sabetha
Mulvane Public Library
Ness City Public Library
Norton Public Library
Olathe Public Library
Ottawa Public Library
Oxford Public Library
Parsons Library
Phillipsburg Public Library
Pittsburg Public Library
Plainville Public Library
Pretty Prairie Public Library
Quinter Public Library
Salina Public Library
Sedgwick Library

Libraries (Cont)

Selden Public Library
Solomon Library
Spearville Township Library
St. Francis Library
Stanton County Library
Topeka Public Library
Toronto Public Library
Valley Center Library
WaKeeney Public Library
Wakefield Library
Wamego Public Library
Winfield Public Library
Wyandotte County Library
Yates Center Public Library

Recreation Commissions

Ark City Recreation Comm.
Blue Valley Recreation Comm.
Burlingame Rec. Comm. (USD 454)
(Election)
Caney Recreation Comm. (USD 436)
Emporia Recreation Comm. (USD 253)
Ft. Scott Recreation Comm. (USD 234)
Grant County Recreation Comm.
Garden City Recreation Comm.
Geneso Recreation Comm. (Election)
Harper Recreation Comm.
Hays Recreation Comm. (USD 489)
Hugoton Recreation Comm.
Hutchinson Recreation Comm.
Moscow Recreation Comm. (USD 209)
Mulvane Recreation Comm. (USD 263)
Spring Hill Recreation Comm.
Stafford Co. Rec. Comm. (USD 349)
USD 454 Rec. Comm. (Election)
Wathena Rec. Comm., Doniphan Co.

Other

Airport Authority, Miami County
Grant County Cemetery
Webber Cemetery, Jewell Co.
Mound City Cemetery District
Wetmore Cemetery Dist., Nemaha Co.
Farmington Cemetery, Stafford Co.
Hospital District #1, Rice Co.
Crestview Country Club Imp. Dist.,
Sedgwick Co.
Sewer Dist. 4, Geary Co.
Watershed #98, Bourbon Co.
Watershed #102, Bourbon Co.
South Fork Jt. Watershed, Butler,
Chase, & Greenwood Co.

Watershed Dist. 2 & 3, Geary Co.
Watershed Jt. No. 7, Nemaha-Brown
Co.
Watershed Dist No. 45,
Pottawatomie Co.
Mill Creek WS #85, Wabaunsee Co.
Washburn University

Exemption Summary

Cities - 137 out of 627
Counties - 44 out of 105
Townships - 120 out of 1300
Libraries - 60 out of 310