

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT

The meeting was called to order by Chairperson Kent Glasscock at 1:30 p.m.. on February 22, 1996 in Room 521-S of the Capitol.

All members were present except: Representative Doug Mays - Excused

Committee staff present: Mike Heim, Legislative Research Department
Theresa Kiernan, Revisor of Statutes
Fulva Seufert, Committee Secretary

Conferees appearing before the committee: David Schlosser, Southwestern Bell Mobile Systems
Representative David Adkins
Kim Gulley, Assistant General Counsel, League of Kansas Municipalities
John Carder
Wes Ettridge
Matt Oleen, Morris County Counselor
William Kassebaum, Attorney
Leslie Comp, White City (Written testimony only)
Art Albright, Morris County Commissioner, District #3

Others attending: See attached list:

The minutes for the February 20, 1996 meeting were distributed and approved.

Chairperson Glasscock opened the public hearing on:

HB 3008: Property tax exemption; cellular telephone monopolies.

The Chair recognized David Schlosser, Pete McGill and Associates, and representing Southwestern Bell Mobile Systems, who spoke as a proponent for **HB 3008**. He said that Representative Adkins asked him to attend the hearing today. He said that it is relatively common practice for communities to co-locate public safety antenna and similar facilities on cellular phone towers, and it is the intent of this bill to not have community property that is on private property become liable for property taxes.

Chairperson Glasscock recognized Representative Adkins who also spoke in support of **HB 3008**. He thanked the Committee for introducing and having a hearing of **HB 3008** at his request. He explained that the purpose of **HB 3008** is to avoid a potentially massive property tax liability for the state, municipalities, and political subdivisions of the state. His testimony referred to current Kansas law (K.S.A. 79-201a) in which only property used exclusively by the state or any municipality or political subdivision of the state is exempt from all property or ad valorem taxes. Any use for a non-governmental purpose may be used to defeat this tax exempt status. Representative Adkins suggested that his new language be substituted in the bill to more clearly state the legislative intent. He said that since the co-location of municipal facilities and cellular communication sites advances the public interest, legislators should not allow such a practice to ever be interpreted as defeating the traditional tax exempt status of tracts used for governmental purposes. (Attachment 1.)

Chairperson Glasscock recognized Kim Gulley, Assistant General Counsel, League of Kansas Municipalities, who spoke as a proponent of **HB 3008**. She said that the League believes the language in this bill adds a necessary clarification which will become increasingly prevalent since passage of the federal telecommunications bill. (Attachment 2.)

Representative Miller made a motion to adopt Representative Adkins' amendment to **HB 3008**. Representative Sloan seconded the motion. Motion passed.

Representative Powers made a motion to move **HB 3008** out favorably as amended. Representative Becker seconded. Motion passed.

The Chair reminded the Committee that **HB 2484** was tabled last year. Representative Grant made a motion to withdraw **HB 2484** from the table. Representative Toplikar seconded. Motion passed.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT, Room 521-S Statehouse, at 1:30 p.m. on February 22, 1996.

Chairperson Glasscock reopened the public hearing on:

HB 2484: Airport authority; tax exemption.

The Chair called John Carder who was a proponent for **HB 2484**. He addressed several arguments which are presented in detail in his written testimony. He said that the real issue is whether the Tri-County Airport and the City of Herington should be singled out to pay taxes. He feels the \$4,000 per year benefit would have a tremendous impact in the future of the airport. (Attachment 3.)

Chairperson Glasscock next recognized Maj. Wes Ettridge, USAF Ret. who spoke as a proponent for **HB 2484**. He reported that the air base currently serves an important emergency function because it is a landing field for general aviation and all airline companies. (Attachment 4.)

The Chair next recognized Matt Oleen, Morris County Counselor, who was an opponent of **HB 2484**. Mr. Oleen said that "Morris County opposes the bill because it circumvents established case law and provides a statutory exemption that benefits a few at the expense of the many." He said that Morris County sees this as an issue as to how is the money best spent. His testimony included a petition signed by over 200 people who oppose **HB 2484**. The packet of testimony also included over thirty letters from Morris County residents who also oppose the bill. (Attachment 5.)

The Chair called William Kassebaum, Attorney and former Assistant County Attorney from Morris County, who was an opponent of **HB 2484**. Mr. Kassebaum said that he lives about eight miles south of the Tri County Airport Authority and that this tax issue has been a nine year legal battle. He suggested that this problem could better be solved by one of the following: 1)levy a tax 2), sell some property 3), issue general obligation bonds or 4), dissolve themselves. He said that he resents the fact that he has to come to the Legislature for a third time on this issue, and that the Airport Authority should decide how to restructure on the local level. He said that there is no one in Morris County who wants Tri County Airport Authority to go "bust." He said they want to see it do well and do the best that it can do, and he does not think that granting them tax exempt status is going to help that much.

Numerous questions were asked such as how the Tri County Airport compares with the Salina or Wichita airports and if there are guidelines (state and federal rules) for people running the airport. Chairperson Glasscock explained that 300 acres out of the total of 1600 acres are exempt and this bill addresses the disposition of the other 1300 acres. The Chair called the Committee's attention to the memo written by Michael Heim to Representative Weber. (Attachment 6.)

The Chair called the Committee's attention to the written testimony of Leslie Comp, White City, Kansas. (Attachment 7.)

Chairperson Glasscock recognized Art Albright, Morris County Commissioner of District #3 where the airport is located, who spoke in opposition to **HB 2484**. He pointed out that Morris County has never received any financial help from the City of Herington, and if Morris County would lose this \$4,000, they do not know how they would fund their fire protection, police protection, etc. He said that he strongly opposes **HB 2484** and that out of a \$47,000 budget that \$4,000 doesn't put that much strain on their budget. Chairperson Glasscock closed the public hearing on **HB 2484**.

Chairperson Glasscock called the Committee's attention to **HB 2973 -County engineer; powers and duties.** Representative Becker reported on the balloon worked on by Representative Tomlinson which eliminates in line 11 the K.S.A. 68-502 and strikes lines 30-34. Also, in line 28, it says the appointment of a county engineer shall be approved by the Secretary of Department of Transportation. The Engineering Association, The Association of Counties, and KDOT have all approved these changes reflected in the balloon, and Representative Tomlinson would appreciate the Committee's approval. The Chair called the Committee's attention to the written testimony of KDOT given orally February 21, 1996.(Attachment 8.)

Representative Miller moved the adoption of the balloon on **HB 2973**, and seconded by Rep.Toplikar. The Chair recognized Representative Sloan who questioned about taking the powers away from the local officials. Mike Heim, Research Staff, said that on lines 23 and 24 the stricken language is basically being reinserted that the appointment of a county engineer shall be approved by the secretary of the department of transportation. Anne Spiess, Association of Counties, was present and confirmed that George Barbee approved of the language and so did the engineers. (Attachment 9.) Representative Sloan made a substitute motion to put lines 30-34 back into the bill and to add the same language- "the appointment of a county engineer shall be approved by the secretary of the department of transportation,"so that it's clear that the county commissioners can have their own engineer or they may contract for an engineer. Motion seconded by Pettey.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT, Room 521-S Statehouse, at 1:30 p.m. on February 22, 1996.

The Chair recognized Representative Tomlinson who said that he was opposed to the substitute motion because he said that everyone who met yesterday was in agreement with the balloon. He explained that from the beginning, it has been the intent of the Subcommittee #1 to eliminate and identify two things: 1) statutes that could easily be excluded, and he said that the balloon does that; 2) points of reference where all parties could sit down and focus on areas that could be cleaned up and clarified. The balloon initially does that because the affected parties are in agreement as to where they want to go. He didn't feel it was the purpose for the Committee to inject itself. He asked the Committee to leave the balloon as it is or drop it. Representative Toplikar asked Theresa Kiernan if the substitute motion would cause the parties to disagree. Representative Ott asked for clarification on 68-502 and if that was the section where it gave all the duties of the city engineer. Theresa answered that it was. Representative Feuerborn asked why lines 30-34 were struck. Representative Tomlinson said that the reality was that he thought the request was to provide both parties an equal basis regarding the duties. KDOT's concern was that counties would use this as an excuse to jettison professional engineering services in which they were involved and paying for. Representative Petty wanted to know that if lines 30-34 were removed, would it preclude local units of government from contracting legally? Theresa answered that it would.

Representative Sloan removed his first substitute motion and made a new substitute motion to reinsert lines 30-34 and require the appointment be subject to KDOT approval. Representative Petty seconded. Motion passed.

Representative Sloan made a motion to pass **HB 2973** as amended marked favorable for passage, and Representative Petty seconded.

Representative Tomlinson made a substitute motion to table **HB 2973**. The motion was seconded by Representative Welshimer. Motion passed.

Chairperson Glasscock asked the Committee to turn its attention to **HB 2484**. Representative Sloan made a motion to table **HB 2484**, and Representative Grant seconded. Motion failed. Representative Tomlinson asked to be recorded as taking "no action" on **HB 2484**.

Representative Welshimer made a motion to amend **HB 2484** and insert that the city airport would pay 50% of the taxes due in lieu of taxes payment. Due to lack of a second, the motion died.

Representative Grant made a motion to report **HB 2484** adversely. Representative Powers seconded. Motion passed. Representative Tomlinson again asked to be recorded as taking "no action" on **HB 2484**.

The meeting adjourned at 3:05 p.m.

The next meeting is to be announced.

LOCAL GOVERNMENT COMMITTEE GUEST LIST

DATE: February 22, 1996

NAME	REPRESENTING
John Cordeur	City of Herington
Wes Ettridge	" " "
James J. Edmonson	" " "
Doc Bill Elliott DVM	" " "
J. Parks	The Hermitage Times
Robert Mark Jr	Comm. Morris Co.
Art Albrecht	County Comm. Morris Co.
Shawn W. H. Tech	Morris Co. Resident
Sam Matthew Olsen	MORRIS COUNTY
William A. Kassebaum	Morris County
Michelle Garrett	MORRIS County
Anne Spiess	Ks. Assoc. of Counties
Jack Parsons	Morris Co. Senior Citizens
David B. Schlosser	PETE McGUIRE ASSOC.
Kim Sully	League of KS Municipalities

STATE OF KANSAS
HOUSE OF REPRESENTATIVES



COMMITTEES:

VICE CHAIRMAN: JUDICIARY
VICE CHAIRMAN: JOINT COMMITTEE ON ARTS
AND CULTURAL RESOURCES
MEMBER: FEDERAL AND STATE AFFAIRS
CHAIRMAN: KANSAS YOUTH AUTHORITY
MEMBER: KANSAS FILM COMMISSION

STATE CAPITOL
TOPEKA, KANSAS 66612
(913) 296-7678

RESIDENCE
8021 BELINDER ROAD
LEAWOOD, KANSAS 66206
(913) 341-1232

REPRESENTATIVE DAVID ADKINS
TWENTY-EIGHTH DISTRICT

House Local Government Committee

HB 3008

Chairman Glasscock and Members of the Committee:

It is my pleasure to appear before you in support of HB 3008. I appreciate your willingness to introduce this measure at my request and your willingness to conduct a hearing on the bill.

The purpose of this bill is to avoid a potentially massive property tax liability for the state, municipalities and political subdivisions of the state.

Under current Kansas law (KSA 79-201a) only property used exclusively by the state or any municipality or political subdivision of the state is exempt from all property or ad valorem taxes. Any use for a nongovernmental purpose may be used to defeat this tax exempt status.

With the increasingly widespread use of cellular communication, cell sites have become prevalent -- especially in urban areas. In developed urban areas cellular phone companies have not easily found undeveloped sites on which to locate cell sites. Consequently, the location of cell sites on publicly held property (pursuant to a lease agreement, permit or license) has become increasingly common. For example, cellular phone towers have been located at the police headquarters in Prairie Village and Leawood, Kansas. This practice makes good sense for these municipalities since they have chosen to co-locate police communications equipment on the cell site tower. This saves the city money and allows the cellular company access to a useful site.

House Local Government
Attachment 1
2.22.96

Recently, the county appraiser in Johnson County has opined that the location of a commercial cell tower site on a tract owned by a governmental entity defeats the "used exclusively" provision and that the tax exemption would therefore be disallowed.

This bill is needed to clearly state our legislative intent. Since the co-location of municipal facilities and cellular communication sites advances the public interest we should not allow such a practice to ever be interpreted as defeating the traditional tax exempt status of tracts used for governmental purposes.

I would suggest the following language be utilized to achieve this purpose:

Page 1, Beginning in Line 37:

The lease, permit or license by the state or any municipality or political subdivision of the state of any real property, or portion thereof, to an entity for the location of a cellular communication tower and or relay site shall be deemed to be used exclusively by the state, municipality or political subdivision of the state for the purposes of this section.

I appreciate your consideration of this bill and urge you to report it favorably for passage.

David Adkins





**League of
Kansas
Municipalities**

**Legal Department
300 S.W. 8th
Topeka, Kansas 66603
Phone: (913) 354-9565/ Fax: (913) 354-4186**

Legislative Testimony

To: House Local Government Committee
From: Kim Gulley, Assistant General Counsel
Date: February 22, 1996
Re: Support for HB 3008

Thank you for allowing the League to appear today in support of HB 3008. We believe the language contained in this bill adds a necessary clarification of situations which will become increasingly prevalent following the passage of the federal telecommunications bill. It is common sense that cities be allowed to lease a portion of their property for the establishment of a cellular telephone monopole site without changing the taxing status of the entire property. We support this forward-looking proposal which addresses the need to clarify some of our laws in view of the ever-changing world of telecommunications and the need for access to these services.

House Local Government
Attachment 2
2.22.96



THE CITY OF HERINGTON, KANSAS

P.O. Box 31 • 17 North Broadway • Herington, KS 67449

Telephone: (913) 258-2271 FAX: (913) 258-3552

February 22, 1996

To: Local Government Committee
Kansas House of Representatives

Re: HB 2484

Again, I want to thank you for your time and interest in helping deal with the issue of unit tax exemption for the Tri-County Public Airport. In former years the legislature has dealt with this same issue on behalf of Salina, Pratt, Liberal, Wichita and Winfield/Arkansas City. As noted in my previous testimony, the sole remaining airport not covered by tax exempt status in Kansas is the Herington facility.

In previous testimony, Morris County argued against granting total tax exemption based on a number of arguments. With your permission I would like to address these arguments one at a time.

I believe the central issue relates to a lengthy process by which various courts and BOTAs determined that TCPAA was responsible for payment of ad valorem taxes on a portion of the facility. This decision was made based on KSA 79-201. I would note that this bill made a distinction that the airport property was only exempted if it was essential to the operation of the airport. Although there are telling arguments on both sides of this issue, it was determined under this legislation that TCPAA would be responsible for taxes on approximately 1333 of the 1691 acres covered.

Subsequent to the above determination, an agreement was entered into by the Morris County Commission and TCPAA to forgo penalties and interest and allow payment in ten annual payments. I commend the county commission for working with TCPAA to minimize the negative impact of the court decision.

However, I do disagree that this agreement has any bearing on future tax exempt status of the airport. Jan Matthew Oleen, Morris County Counselor presented this agreement in testimony last February, and contented that this bound TCPAA from ever seeking tax exemption in the future. I strongly disagree that this is the case! The actual language in Section 7 of the agreement appeared as follows: *"TCPAA agrees to pay the accrued principal tax as stated and to take no action legislative or*

House Local Government
Attachment 3

2.22.96

otherwise which would reduce or eliminate the principal tax accrued as of this date or as may exist after payment of annual installments." It is my opinion that this section does address the back taxes and is appropriate under the terms of the contract. The County generously agreed to assist TCPAA in payment of the taxes, and TCPAA agreed to accept these terms and not attempt to take future action to get out of payment.

However, TCPAA did not agree to never seek tax exempt status. In fact, it would be improper to attempt to constrain future boards or the City of Herington in perpetuity. In keeping with the intent of this agreement, TCPAA agrees to not seek relief of the back taxes. The current issue is confined to future assessments.

A second issue brought out in testimony was that there is a *extreme interest* by the school districts involved. However, the overall impact of the exemption is limited due to the fact that the State of Kansas will take responsibility for the majority of the loss. In fact, in 1994 the net loss would have been \$42.80 for USD #481 and \$361.07 for USD #487. Superintendent Tom Vernon was named specifically as having an extreme interest. However, Dr. Vernon expressed no such feelings to me. In fact, the school board of USD #487 was briefed and took no position at their February meeting.

The third issue which came out was that the County felt the argument for economic development was inappropriate. Their contention was that they were unaware of any pending economic development activities. At any given time there may not be any activity, but I can guarantee that there will be no future activity if the infrastructure is lost. The statement was made in testimony *that the amount of tax savings would be insufficient to make improvements necessary to attract business.* TCPAA believes that without use of a mil levy they have accomplished a great deal. The basic infrastructure has been maintained primarily with the use of volunteer labor. In order to verify the current condition of the former air base I contacted Mr. Mike Lewis with KDOT. Mr. Lewis serves as the inspector of the airports in the Salina district. He also serves on the Aviation Advisory Committee for the State of Kansas. He affirmed in a telephone conversation on February 16, 1996 that the Tri-County facility is safe and well maintained. He did mention that he felt that in order to maintain this status there would need to be constant work at basic maintenance such as sweeping and weed control.

Finally, in testimony the statement was made **that before being granted tax exempt status Tri-County should show that they practice sound fiscal management.** I suspect that what this means is that the County Commissioners feel that they should be allowed to micro-manage the airport. The State of Kansas has granted tax

exempt status to every other similar airport in the state and did not ask for proof of sound fiscal management. Therefore, it is obvious that it would be discriminatory to single out TCPAA in this fashion.

In summary, TCPAA and the City of Herington firmly believes that it is imperative that positive action be taken on tax exemption for the airport. I also believe that the TCPAA is unique in that much of the maintenance in recent years has been by volunteer work on the part of the board members themselves. It is obvious that with a total revenue budget of only \$47,000 it is a testimony to their efforts that the basic infrastructure is still in place. Particularly in recent years when nearly \$8,000 (17 %) annually has gone to back and current taxes, the airport authority should be commended for outstanding fiscal management.

As you on the committee review the testimonies given, it is my sincere hope that you separate the emotional undertones to this issue. It should be obvious that the long struggle through court and before the BOTA has demonstrated itself in the frustration shown in testimony. However, the future of this facility is at stake, and your positive consideration of tax exemption is at the focus.

The real question before you is whether the Tri-County Airport and the City of Herington should be singled out to pay taxes. The approximately \$4,000 per year benefit will have immeasurable impact in the future of this facility as compared to the minimal impact on the other affected taxing districts. Managing this facility is not a popularity contest and is appropriately vested in the airport authority.

Please assist us in this endeavor and help strike a blow for fairness and equity in taxing policies. The TCPAA and the City of Herington appreciate your consideration.

Sincerely,



John Carder
City Manager
City of Herington

3-4

1 lorem taxes levied by the state and any other political or taxing subdivision
2 of the state on property owned by it prior to and on January 1, 1989, and
3 which is located within the corporate limits of the city creating the au-
4 thority. All property taxes, including any penalties and interest accrued
5 thereon, imposed upon any property herein described for all taxable years
6 commencing prior to January 1, 1989, are hereby declared to be ~~canceled~~
7 *canceled.*

8 (2) For all taxable years commencing after December 31, 1991, the
9 Pratt airport authority shall be exempt from the payment of ad valorem
10 taxes levied by the state and any other political or taxing subdivision of
11 the state on property owned by it prior to and on January 1, 1992, and
12 which is located within the corporate limits of the city creating the au-
13 thority. All property taxes, including any penalties and interest accrued
14 thereon, imposed upon any property herein described for all taxable years
15 commencing prior to January 1, 1992, are hereby declared to be ~~canceled~~
16 *canceled.*

17 (3) *For all taxable years commencing after December 31, 1994, the* 1995
18 *Tri-County public airport authority shall be exempt from the payment of*
19 *ad valorem taxes levied by the state and any other political or taxing*
20 *subdivision of the state on property owned by it. All property taxes, in-*
21 *cluding any penalties and interest accrued thereon, imposed upon any*
22 *property herein described for all taxable years commencing prior to Jan-*
23 *uary 1, 1995, are hereby declared to be canceled.*

24 (c) Upon the creation of an authority hereunder, the governing body
25 of the city shall transfer all property and any funds belonging to the city
26 or to which the city may be entitled, which are to be used for or are
27 necessary for the operation of a public airport, to the authority created
28 hereunder.

29 Sec. 2. K.S.A. 27-319 is hereby repealed.

30 Sec. 3. This act shall take effect and be in force from and after its
31 publication in the statute book.

5-4



TRI-COUNTY AIRPORT AUTHORITY

P.O. Box 345

Herington, KS 67449

(913)258-3822 or (913)258-3403

February 22, 1996

To: Local Government Committee
Kansas House of Representatives

Re: HB #2484

In my testimony I would like to go back to the time that the City of Herington was given ownership of the former air base. In 1948 the Herington Army Air Base was declared surplus property. At that time it was given to Herington with a mandate that requires the city to maintain and operate the facility to support both general and commercial aviation. It was also clear that the properties which surrounded the airport were to be used to produce revenues to make it possible.

Such transfers by our post war government had a two-fold purpose.

1. To allow the Tri-Count area to benefit from any economic development that can be generated.
2. to encourage and promote future growth of air transportation.

I would also like to bring up another issue which has not been mentioned. The air base currently serves an important emergency function. The Tri-County public airport is designated as a emergency landing field for general aviation and all air line companies. In fact, with it's central geographic location this is a unique service not to be ignored.

As noted by Mr. Carder in his testimony, a statement was made in previous testimony that "any tax savings would be insufficient to make improvements or attract business to the Tri-County Airport." I want to go on record that I believe that this is not the case.

The future of this facility is absolutely dependent on basic maintenance such as constant sweeping, macadam patching, and basic cleaning of the aircraft tie-down ramp, taxiways and the south end of runway 35. Primary of these concerns is a "sweeping schedule" to remove spalled chips and fragments of concrete and macadam from the runway.

With this perspective it should be obvious that a tax savings of approximately \$4,000 per year would contribute significantly to our efforts to keep our runway clean and safe.

House Local Government
Attachment 4
2.22.96

I would like to refer you to three attachments to my testimony. First is a copy of the runway inspection report by Mr. Charles M. Lewis, District II Airport Inspector. This letter serves to verify the safety and necessary maintenance necessary. Second is a map of the facility, and third are pictures to be circulated of the runway showing patching. Also, I have included pictures of recent storm damage to a hanger and pilot lounge facility which we replaced with a new pilots lounge at a cost of \$19,000.

Finally, I want to thank you for your consideration. We respectfully request your assistance.

Sincerely,

Maj. W. O. Ettridge USAF Ret.
Secretary, Treasurer
TCPAA

STATE OF KANSAS

KANSAS DEPARTMENT OF TRANSPORTATION

E. Dean Carlson
Secretary of Transportation

Bill Graves
Governor of Kansas

P.O. Box 857
Salina, Kansas 67402-0857
3 February, 1995

Mr. Jerry Wendt
Airport Manager
Box 104
White City, Ks. 67449

Dear Sir:

A review and discussion of safety data elements of the Airport Master Record 5010 were recently conducted at your facility. During the walkaround the following items were noted as possible areas of concern and requiring attention.

1. Obstructions - No new obstructions were noted.
2. Runway Surface - The runway surface continues to present problems with spalling and ravelling.
3. Airport Beacon - Is in good working order.
4. Wind Indicator - Appears to be in good condition.
5. Remarks - Overall the runway and taxiway deterioration are probably the main concerns for safety. Continuous brooming and vigilance by airport management has done a lot to alliviate this problem. At this time the facility poses no problem for safely handling aircraft operations.

If you have any questions concerning the inspection of your airport please call me at 913-823-3754.

I wish to thank you for your assistance and for your concern for the safety of flying in Kansas.

Sincerely,

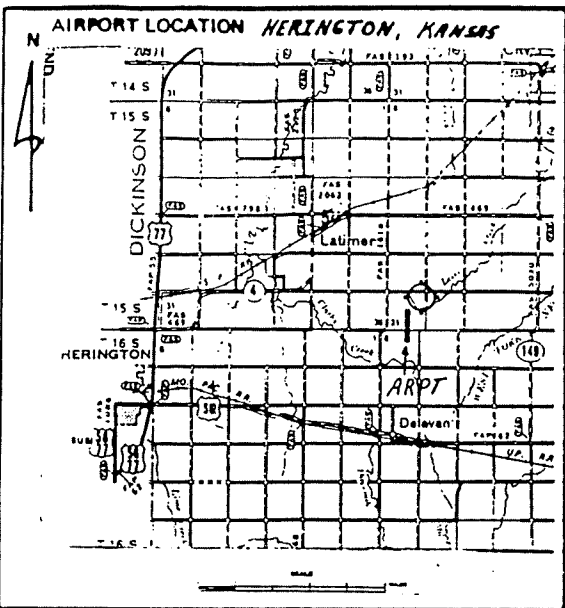
CHARLES G. LUEDDERS, P.E.
DISTRICT MATERIALS ENGINEER



CHARLES M. LEWIS, CET
DISTRICT TWO AIRPORT INSPECTOR

CML:jch
Director Division of Aviation
Site No. 06653.A

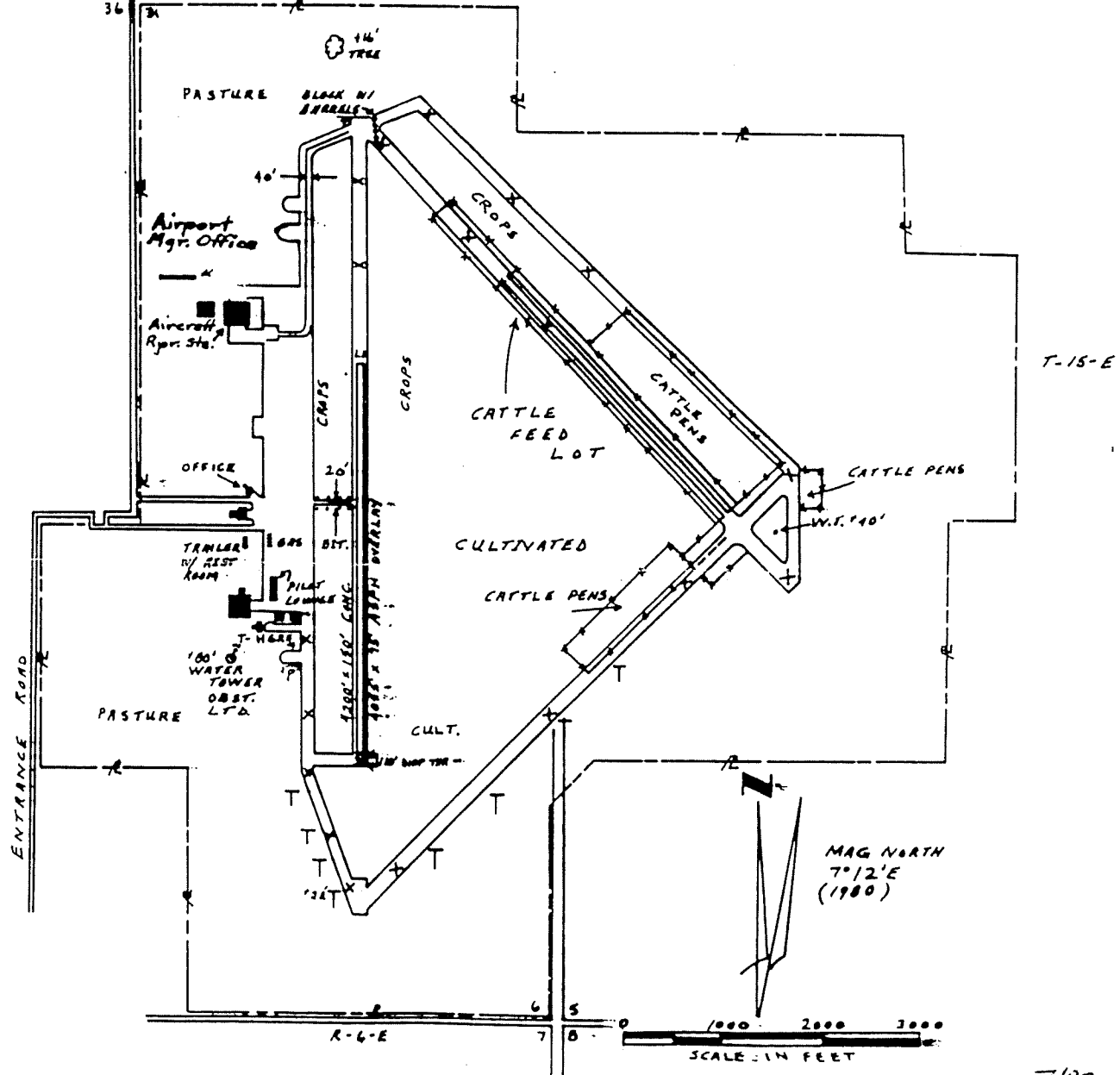
SITE NO. 6653
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3 Tiedowns



REMARKS

AIRPORT LAYOUT

25 30
36 30



REVISION DATE 20 Jun 89 by CML
16 Sept 91 by CML

7/92

HOUSE COMMITTEE ON LOCAL GOVERNMENT
FEBRUARY 22, 1996

TESTIMONY IN OPPOSITION TO HOUSE BILL NO. 2484
PRESENTED BY JAN MATTHEW OLEEN, MORRIS COUNTY COUNSELOR

BACKGROUND

In 1948, the city of Herington, Kansas acquired what was then known as the Delevan Army Air Base located in Morris County. In 1978, Herington established the Tri-County Public Airport Authority to maintain and operate the airport pursuant to K.S.A. 27-319.

In 1980, Tri-County filed an action in Morris County District Court seeking a determination that the airport property was exempt from ad valorem taxes. The matter eventually was decided by the Kansas Supreme Court which held that the airport property was not tax exempt. *Tri-County Airport Authority v. Board of Morris County Commissioners*, 233 Kan. 970(1983). Shortly afterward, Tri-County filed an application for relief with the State Board of Tax Appeals (BOTA) seeking an exemption from property taxes pursuant to K.S.A. 79-201aSecond.

The BOTA held that only property "directly necessary to the operation of the airport" was exempt. This made approximately 358 out of 1,691 acres tax exempt. Tri-County filed a motion for rehearing before the BOTA which was denied. Next, Tri-County filed a petition for review in Shawnee County District Court. That Court affirmed the BOTA decision and Tri-County appealed. In 1989, the Supreme Court affirmed the previous holdings that only property directly related to the operation of the airport was tax exempt pursuant to K.S.A. 79-201aSecond. *Tri-County Public Airport Authority v. Board of Morris County Commissioners*, 245 Kan. 301(1989).

AGREEMENT BETWEEN TRI-COUNTY AND MORRIS COUNTY:

After the second Supreme Court decision Tri-County approached Morris County about the possibility of settling the case. Tri-County had not paid its property taxes since 1980. Because they had not paid these taxes under protest as required by law they owed \$47,318.82 in delinquent taxes and \$35,428.85 in penalties and interest. On August 9, 1989, an agreement was reached whereby Tri-County would pay the principal of \$47,318.82, less the amount of tax owed on the 358 acres previously exempted, in ten equal annual installments. Additionally, Tri-County agreed to "take no action, legislative or otherwise, which would reduce or eliminate the principal tax accrued as of this date or as may exist after payment of annual installments." In return, Morris County agreed to waive the \$35,428.85 in penalties and interest. (See Attachment "A").

House Local Government
Attachment 5
2.22.96

HOUSE COMMITTEE ON LOCAL GOVERNMENT
FEBRUARY 23, 1995
PAGE TWO

The introduction of House Bill No. 2484 is a direct breach of this agreement by Tri-County.

MORRIS COUNTY'S POSITION ON HOUSE BILL NO. 2484:

Morris County opposes House Bill No. 2484 as it is written because it circumvents established case law and provides a statutory exemption that benefits a few at the expense of the many. In 1995, \$4,044.60 in taxes were received from Tri-County. In addition to Morris County, these tax dollars support two townships, two school districts, one fire district, one cemetery district, junior college programs, and the North Central Kansas Library Association. It is our contention that these dollars best serve the public interest when taxed and distributed in this manner than if exempted and used by Tri-County for the maintenance of its airport.

Tri-County has indicated that the money it would save if granted a tax exemption could be used by it for economic development purposes. Morris County believes that the money Tri-County would receive if granted tax exempt status would not be sufficient to make the improvements necessary for Tri-County to attract new business. Morris County is not aware of any economic development plans by Tri-County and believes that before being granted tax exempt status Tri-County should show that they practice sound fiscal management.

In the short time since House Bill No. 2484 has been proposed, Morris County has been contacted by many county citizens who are in opposition to this bill. They believe that the benefits provided by those entities receiving Tri-County tax dollars far outweigh any benefits that could feasibly be provided to the county by Tri-County if it were given a tax exemption.

Morris County respectfully requests that the Committee vote against House Bill No. 2484 as it is written.

TRI-COUNTY AIRPORT FACT SHEET

TRI-COUNTY AIRPORT

Total Acres 1,691.5
Exempt Acres 358.0
Taxable Acres 1,333.5

Total 1995 Taxes \$4,044.60

HIGHLAND TWP

Market Valuation \$57,780
Taxable Valuation \$17,334

916.9 Total acres
168.0 Exempt
748.9 Taxed

1995 Taxes \$1,990.02

State \$ 26.00
County 898.19
Twnshp 8.42
USD 487 1,028.58
Cemetary District 12.19
North Central Kansas 16.64
Library Association

TWP 7/USD 487

Market Valuation \$28,620
Taxable Valuation \$ 8,586

228.6 Total acres
3.0 Exempt
225.6 Taxed

1995 Taxes \$999.72

State \$ 12.88
County 444.89
Twnshp 4.71
USD 487 509.49
Cemetary District 6.04
Fire District 13.47
North Central Kansas 8.24
Library Association

TRI-COUNTY AIRPORT FACT SHEET
Page Two

TWP 7/USD 481

Market Valuation \$35,850
Taxable Valuation \$10,755

546 Total acres
187 Exempt
359 Taxed

1995 Taxes \$1,054.86

State	\$ 16.13
County	557.28
Twncshp	5.89
USD 481	419.46
Cemetary District	7.56
Fire District	38.21
North Central Kansas	10.33
Library Association	
Landfill	55.00

NOTE: Pursuant to the Agreement reached between the parties on August 8, 1989, Tri-County has made 5 annual payments of \$4,083.08 for a total of \$20,415.40.

A G R E E M E N T

THIS AGREEMENT by and between the Board of County Commissioners of Morris County, Kansas, hereinafter referred to as "the County" and the Tri-County Public Airport Authority, hereinafter referred to as "TCPAA", is as follows:

WITNESSETH:

1.) The parties acknowledge and agree that the TCPAA currently owes the County property tax of Forty-seven Thousand Three Hundred Eighteen Dollars and Eighty-two Cents (\$47,318.82) less a small amount previously exempted by the State Board of Tax Appeals.

2.) TCPAA agrees to pay the principal tax due by ten equal annual installments with each installment equal to ten percent (10%) of the principal tax due and owing as of the date of this Agreement.

3.) The TCPAA's first annual installment shall be paid on or before the 1st day of September, 1990, and a like payment made on or before the 1st day of September of each year thereafter for nine consecutive years.

4.) The TCPAA will timely pay all future tax assessments as the same become due.

5.) The County will forego collection of all interest and penalty currently accrued on the delinquent TCPAA tax.

6.) The County shall maintain its tax lien on TCPAA property until the principal tax is paid in full but shall not foreclose on said lien so long as TCPAA makes all payments required hereunder and pays all current taxes as they become due.

7.) TCPAA acknowledges indebtedness to the County for the sum of Forty-seven Thousand Three Hundred Eighteen Dollars and Eighty-two Cents (\$47,318.82) less that amount previously exempted by the State Board of Tax Appeals for runways and essential airport property. The parties acknowledge that the purpose of this Agreement is to allow the Airport Authority to pay the principal tax in annual installments rather than in one lump sum so that they might continue to operate the airport for the

betterment of the citizens of Morris County and the surrounding area. TCPAA agrees to pay the accrued principal tax as stated and to take no action legislative or otherwise which would reduce or eliminate the principal tax accrued as of this date or as may exist after payment of annual installments.

8.) This Agreement shall be binding upon the parties hereto, their heirs, successors and assigns.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of this 9th day of August, 1989.

Board of County Commissioners
Morris County, Kansas

By: James Lee
James Lee, Chairman

Tri-County Public Airport
Authority

By: William D. Elliott
William D. Elliott, D.V.M.
Chairman



ATTEST:

Michelle Yadon
Michelle Yadon
County Clerk

COUNTY CLERK
(316) 767-5518
(316) 767-6861 FAX

OFFICE OF COUNTY CLERK
MORRIS COUNTY COURTHOUSE
501 W. Main
COUNCIL GROVE, KANSAS 66846 - 1791

COUNTY
COMMISSIONERS
(316) 767-5700

February 21, 1996

TO: Local Government Committee
Kent Glasscock, Chairman

I am a member of the Morris County Commissioners and am opposed to HB 2484 relating to the Tri-County Public Airport Authority tax exemption.

The Airport Authority has tried since 1979 to become tax exempt. Morris County has fought the Airport Authority through the courts and ultimately to the Supreme Court which ruled in Morris County's favor and denied tax exempt status.

Since the Supreme Court case, the Airport Authority has tried to get a legislator to introduce a bill to grant them tax exempt status. Senators Jerry Karr, Don Montgomery and Representative Steve Wiard have all declined to carry a bill. The Airport Authority even tried to enlist help from legislators from outside our district and were unsuccessful. All have respected the Morris County Commissioners and constituents' recommendations.

I do hope HB 2484 is killed in committee this year so that we do have deal with this issue again.



Jim Lee
Morris County Commissioner

Meet 1st Monday of Month and every Tuesday

Morris County Commissioners:

As a concerned taxpayer of Morris County, I would like to voice my objection to the proposal to remove the Herington Air Fort from the county tax rolls. Our tax base continues to shrink with the loss of the railroads and other types of business and property without the intentional removal of taxable property.

As fire chief of the City of Council Grove and two Townships within the county amounting to approx 200 sq. miles, and our department is always available to help when called throughout the county.

I would hate to see this loss of revenue placed on any part of this budget. All the cost and equipment prices continue to rise and we cannot continue to toss out taxable properties.

Dale Powell
Council Grove Fire Chief
2-19-96

GRANDVIEW TOWNSHIP, MORRIS COUNTY KANSAS

FEBRUARY 17, 1996

TO WHOM IT MAY CONCERN:

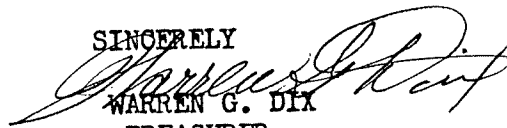
THIS LETTER IS BEING WRITTEN CONCERNING THE POSSIBLE REMOVEING OF THE PROPERTY TAXES FROM THE PROPERTY OF THE TRI COUNTY PUBLIC AIRPORT IN MORRIS COUNTY KS.

AS THE TREASURER OF GRANDVIEW TOWNSHIP OF MORRIS COUNTY KS., I'M VERY CONCERNED ABOUT THE LOSS OF REVENUE OF THE APPROXIMATELY 890 ACRES OF GRANDVIEW TOWNSHIP WITHIN THE BOUNDRIES OF THE TRI COUNTY PUBLIC AIRPORT.

WITH THE RISING COSTS OF MAINTAINING SMALL GOVERMENTS SUPPORTED BY TAXES WE CAN NOT AFFORD TO LOSE THIS AREA OF OUR TOWNSHIP TO BEING TAX EXEMPT.

I WOULD STRONGLY ASK THE PERSONS MAKING THE DICISION OF WHETHER TO OR NOT TO GRANT TAX EXEMPTION, NOT TO GRANT TAX EXEMPTION TO THE TRI COUNTY PUBLIC AIRPORT. THE PROPERTY OWNED AND OPERATED BY TRI COUNTY PUBLIC AIRPORT DOES ERING IN INCOME THE SAME AS SURROUNDING PROPERTY AND SHOULD NOT BE TAX EXEMPT.

SINCERELY



WARREN G. DIX

TREASURER

GRANDVIEW TOWNSHIP

MORRIS COUNTY, KANSAS

GRANDVIEW FIRE DISTRICT NO. 7 MORRIS COUNTY KANSAS

FEBRUARY 17, 1996

TO WHOM IT MAY CORNCERN:

THIS LETTER IS BEING WRITTEN CONCERNING THE POSSIBLE REMOVEING OF THE ~~PRO~~ PROPERTY TAXES FROM THE PROPERTY OF THE TRI COUNTY PUBLIC AIRPORT, MORRIS COUNTY, KANSAS.

APPROXIMATELY 890 ACRES OF THE LAND OF THE TRI COUNTY PUBLIC AIRPORT IS IN THE GRANDVIEW FIRE DISTRICT NO. SEVEN OF MORRIS COUNTY KANSAS.

THE HERINGTON FIRE DEPARTMENT IS UNDER CONTRACT BY THE GRANDVIEW FIRE DISTRICT TO PROTECT THESE 890 ACRES WITHIN THE TRI COUNTY PUBLIC AIRPORT.

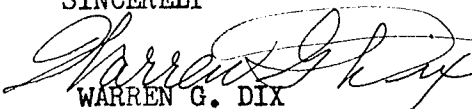
ANY EXEMTION OF TAXES ON THE PART OF THE TRI COUNTY PUBLIC AIRPORT WOULD CERTAINLY PUT A BIG LOAD ON THE REMAINING LAND WITHIN FIRE DISTRICT NO. 7 TO MAINTAIN THIS CONTRACT. THESE ACRES WILL HAVE TO HAVE FIRE PROTECTION OF SOME KIND AND TO ME THE TRI COUNTY AIRPORT WILL HAVE TO COME UP WITH SOME KIND OF AN AGREEMENT WITH GRANDVIEW FIRE DISTRICT NO. 7 FOR THIS.

THE PORTION OF THE TRI COUNTY PUBLIC AIRPORT WHICH IS FIRE DISTRICT NO.7 CONTAINS A FULLY OPERATIONAL BLACK POWDER MANUFACTURING PLANT, A HUGE AIR CRAFT HANGER, SEVERAL SMALL AIRCRAFT HANGERS, SOME CONTAINING SMALL AIR CRAFT. AND A FULLY OPERATING CATTLE FEEDLOT OF UP TO 15,000 HEAD OF LIVESTOCK SO FIRE PROTECTION IS A DEFINATE NEED HERE .

I CAN IN NO WAY SEE HOW ANY AREA CAN EXPECT TO BECOME TAX EXEMPT AND STILL HAVE THE ADVANTAGES OF AREAS THAT PAY TAXES.

I STRONGLY ASK THE ØERSONS MAKING THIS DECISION NOT TO GRANT TAX EXEMP- ION TO THE TRI COUNTY PUBLIC AIRPORT IN ANY WAY. THE PROPERTY WITH- IN TRI COUNTY PUBLIC AIRPORT ~~RECEIVES/REVENUE/FROM~~ PRODUCES REVENUE TO THEM THE SAME AS PROPERTY SUROUNDING THE AIRPORT.

SINCERELY



WARREN G. DIX

TREASURER

GRANDVIEW FIRE DISTRICT NO. 7
MORRIS COUNTY, KANSAS

2-17-96

10:
Morris County Commission:

Dear Sirs;

I have heard with great alarm that the Tri County Airport is pushing for a tax exemption. Morris County has already lost the Rail Road Tax base, & I can see of no benefit to local taxpayers if the Airport is granted an exemption. We need all the revenue we can generate.

Thanking You for
Your Concern

C. B. Smith

Rt 3 Box 25

Council Grove, N.C.

February 17, 1996

Dear Senators and Representatives of Kansas:

I would appreciate your rejection in the matter of removing the Tri-County rental land from the Morris County tax rolls.

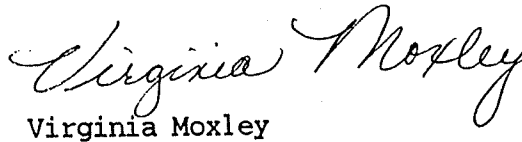
It has been a contentious issue for many years. This was resolved in the courts in favor of the county. To bring this up again is a disservice to Morris county constituents and Morris County taxpayers.

We need all of the tax base we can have in our county and it seems unfair to keep exempting these income producing properties. Further, the efforts of state government to intervene in a local issue is a bad idea.

Sincerely,



Tom Moxley
RR 3 Box 32
Council Grove
KS 66846



Virginia Moxley

February 19, 1996

Morris County Commissioners

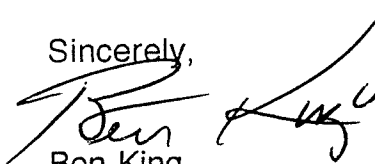
Dear Sirs:

I want to express my opposition to any more of the Tri-County Airport Authority becoming property tax exempt.

The 350 acres now property tax exempt is enough. The remainder of the airport is leased out to for profit operations. For profit operations should pay property tax.

Morris County lost the MP-UPRR and the property taxes it paid. The citizens of Morris County cannot fill all the gaps.

Sincerely,

A handwritten signature in black ink, appearing to read "Ben King", with a large, sweeping flourish extending upwards and to the right.

Ben King
201 N. Chautauqua
Council Grove, KS 66846



Morris County Hospital

600 N Washington
Council Grove, KS 66846
(316) 767-6811
Fax (316) 767-5611

February 19, 1996

Rep. Kent Glasscock
Chairman, House Local Governments Comm.

Dear Rep. Glasscock,

I would like to comment on H.B.2484 now before your committee and how it relates to the operation of the Morris County Hospital, Morris County Health Department, and Morris County Emergency Medical Service.

These three services are funded in substantial measure by local property tax revenues. Given the current environment of lessened support from state and federal programs for healthcare providers, it is essential that we keep as many sources of funding available as possible. With that decreasing support, we are already having to eliminate people from programs through tighter means testing and schedule limitations. Any further reduction in support for programs will cause elimination of whole programs at our level since we have no other agencies or programs to refer to.

It is critical at this time, and will become more so, that we examine carefully each cut before it is made to make sure we are not causing more grief than we are saving. As providers we are pledged to do no harm. We are not supportive of legislation that potentially puts more people in harm's way.

I urge you to not recommend property tax relief for the Tri-County Airport property.

Please consider these thoughts as you deliberate on any tax reduction or property tax relief actions.

Respectfully submitted, I am,

Gary L. Tiller, CEO/ Administrator
Morris County Hospital, EMS, and
Health Department

CC: Morris County Commission

February 17, 1996

To Whom It May Concern:

As president of Delavan Cemetery District, I am very concerned about the proposal under way to remove the taxes on land owned by the Tri County Airport.

Our cemetery is supported by taxes on property in our cemetery district which includes the land and property on the old Delavan community and Air Base.

It is becoming harder each year to come up with enough revenue to support the necessary things in our community.

Example: Delavan Cemetery District -- Fire District No. 7 -- Community building, only place to hold meetings of local concern -- Also, Morris County and local schools.

If these business's keep losing their revenue, where will we come up with money to keep our community and county the place it has always been and we want it to continue to be.

Take some of these things in consideration and leave this land owned by Tri County Airport on the tax roll.

Thank you,



Milan Harkness

President Delavan Cemetery Dist.

To Morris County Commissioners

Dear Sirs:

As Morris County taxpayers, with land bordering the Herington airport, we do not feel the Tri-County airport authority should be allowed a property tax exemption for any land owned by them or under their control.

Sincerely

Jerry W. Paige
Mrs. Walter Paige



Morris County Conservation District

209 Hockaday - Council Grove, Kansas 66846 - Phone (316) 767-5313

February 20, 1996

Morris County Commissioners
Morris County Courthouse
Council Grove, KS 66846

Attention Morris County Commissioners:

The Morris County Conservation District board would like you to know our stance on the Tri-County Public Airport Authority issue. We believe that it should be kept on Morris County's tax roll, and strictly oppose it being taken off!

With the railroad right-of-way being deeded to the "Rails to Trails," we are afraid that the County is already going to be deeply burdened and in trouble financially! Since our Budget relies on what the County feels it can justifiably fund, we are deeply concerned about any property being taken off the tax roll. Landowners are already paying enough money for taxes, and should not have to make up any deficits for not taxing the Herington air base! Thank you for your time and consideration!

Sincerely yours,

Stephen L. Euler, Chairman

Jo Bea Sigle, District Manager

HB-2484

I am opposed to House Bill no 2484

Harry N. Miller

RR1 Box 179

Huntington, W. Va. 26744

February 19, 1996

To Whom It Might Concern:

The following Morris County Senior Citizens and other concerned residents oppose the proposed legislation (House Bill 2484) that if passed would take approximately 1600 acres of land in the Delavan area off the Morris County tax rolls.

We feel this would erode the Morris County tax base which directly affects the amount used to supply much-needed services to our Senior Citizens. In this age of Federal and State budget cuts we need to preserve our local revenue sources.

Sincerely,

Jack W. Parsons

224 N. Mission, C.G.

Norman Tornguest

809 E Main, C.G.

Marie Garretson

20 N. Belfry apt. 12
Council Grove, Ks. 66846

Ruth Foreman

310 Hickaday C.G. 66846

Gertrude Larnan

#02 Choketown Hill

Lea Walker

24 N. Deansho Apt 5A
Council Grove, Ks. 66846

Rosemarie Knisk

229 Hall, C.G. 66846-1923

Marcia Glassner

75.4th Council Grove, K.S. 66846

February 19, 1996

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Sincerely,

Arrene Waffler 2180 8th Court, Ks.

Oleen Mark 315 E Macon

Margaret F. Peterson 216 Wood Council Grove Ks

Lillian P. Hawthorne 1230 W. Main

Lloyd Burns 216 N Rockhill ^{Council} Grove

Winifred M. Gilbert 786 Maple, Council Grove Ks

Julia R. Rasmussen 121 Spencer Council Grove, Ks

Felma Capron 128 N. Washington C. M

February 19, 1996

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Sincerely,

<u>Mildred Kraus</u>	<u>24 N - Neosho apt 3F C.S.</u>
<u>Don Litke</u>	<u>904 E. Main C.S.</u>
<u>Clarence Frank</u>	<u>712 Hooker C.S.</u>
<u>Olive Schoof</u>	<u>1310 W. Main C.S.</u>
<u>Marion Leeds</u>	<u>1015 Huston St C.S.</u>
<u>Camada Burns</u>	<u>24 N Neosho apt 50</u>
<u>Margorie Weeks</u>	<u>24 N. neosho apt 4A C.S.</u>
<u>Lucile Pyerly</u>	<u>1301 N Main</u>

February 19, 1996

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Sincerely,

Carl Meyer DC

24N Neesho HB Council Grove Ks.

Harley Meinhardt

819 Donnon St. Council Grove

Wilma Bennett

814 W. Corn. C.H.

Joanne Desvein

Rt 1 Box 43 W. Grove, Ks

Dorie French

RR1 Box 42 W. Grove Ks

Lynna Dennis

24N Adams C.H.

Thelma J. Brees

319 Columbia

Bernadine Caley

224 Market

Blanche Osborne

RR#1, Box 311
Council Grove, Ks.
5-22

February 19, 1996

To Whom It Might Concern:

The following Morris County Senior Citizens and other concerned residents oppose the proposed legislation (House Bill 2484) that if passed would take approximately 1600 acres of land in the Delavan area off the Morris County tax rolls.

We feel this would erode the Morris County tax base which directly affects the amount used to supply much-needed services to our Senior Citizens. In this age of Federal and State budget cuts we need to preserve our local revenue sources.

Sincerely,

<u>Sadie Caley</u>	<u>Wilsey Kan.</u>
<u>Millard Hight</u>	<u>629 S. Neosho, Council Grove</u>
<u>Noris J. Hight</u>	<u>629 S. Neosho, Council Grove, Ks.</u>
<u>Echelon, Coal</u>	<u>Wilsey Ks.</u>
<u>Huella Bullock</u>	<u>Wilsey Ks.</u>
<u>Marge Brown</u>	<u>CY</u>
<u>Sarahy Ashby</u>	<u>816 Hayes, Council Grove</u>
<u>Belle Scott</u>	<u>301 S. Washington, Council Grove, Ks.</u>

February 19, 1996

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Sincerely,

<u>Vera Zeckner</u>	<u>510 Lincoln</u>
<u>Kathryn C. Sisson</u>	<u>825 Masier C.H.</u>
<u>Waneta Wilson</u>	<u>508 W. Main C.H.</u>
<u>Edith Sheldon</u>	<u>24 W. Measho apt 313 C.H.</u>
<u>Mavis Parker</u>	<u>Rt 1 Box 504 Wilsey Kan.</u>
<u>Ladue Russel</u>	<u>24 W. Measho apt 25</u>
<u>Arabella Bosch</u>	<u>24 W. Measho apt 22 ^{C.H.}_{Ka}</u>
<u>Luella Young</u>	<u>Wilsey Kan.</u>

February 19, 1996

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Sincerely,

Victor E. Drogge

24 N. Neosho C. H. Ks

Dorville Drogge

621 Hochaday C. H. Ks.

Mary Jane Randle

533 Country Lane, C. G. Ks.

Lola Longant

809 East Main Council Grove

Helen Riffel

819 E Main Council Grove

Dorothy Bowman

711 So Neosho

Council Grove Ks.

February 19, 1996

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Sincerely,

Emory Russell

819 E Main

Anna May Oken

RR1 Box 54 Council Grove

Andy Olson

" " " " "

Clinton Stearns

7 S. 4th Council Grove, KS

Josephine Fortner

24 Neosho Plaza Council Grove

Juanita Urubk

Grass Aushard

Don Russell

817 E Main SE CG

February 19, 1996

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Sincerely,

Hilma L. Hagg

112 Park Lane Council Grove

Renee Irene Bross

1430 W. Main, C.H.

Edwney Hawkins

Burdick N.

Louise Dupuit

120 Hillside C.D.

February 19, 1996

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Sincerely,

L. Jane Tanner

Counsel Grout

Wilda Young

Carril Anne Ks.

February 19, 1996

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Sincerely,

Calvin Zimmerman

Route 1, Box 29, Alta Vista, KS

Vicki Zimmerman

Route 1, Box 29, Alta Vista, KS

Roland Gallaway

Box 121 Dwight Kansas

Dorothy Gallaway

Box 186 Dwight KANSAS

Carolyn Baeh

Rt. 2 - White, City, KS

Janet Stark

Box 222 Dwight KS

Jim Kusenrude

Box 126 Dwight, KS

Regan Parker

Box 98 Dwight KS

February 19, 1996

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We feel this would erode the Morris County tax base which directly affects the amount used to supply much-needed services to our Senior Citizens. In this age of Federal and State budget cuts we need to preserve our local revenue sources.

Sincerely,

Debra J. Brown

Rt 1 Box 59 Dwight KS

Lou A. Parker

Rt 1 Box 177 White City, Ks.

Cindy Riley

PO Box 232 Dwight, Ks

Charles A. Pugh

PO Box 272 Dwight, KS

Clayton Reid

Box 101 Dwight "

Ursula W. Batters

716 Osage Dwight "

Malinda Sawyer

604 16th St. Dwight KS

Richard C. Byrd

PO Box 104 DWIGHT, KS

February 19, 1996

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The following Morris County Senior Citizens and other concerned residents oppose the proposed legislation (House Bill 2484) that if passed would take approximately 1600 acres of land in the Delavan area off the Morris County tax rolls.

We feel this would erode the Morris County tax base which directly affects the amount used to supply much-needed services to our Senior Citizens. In this age of Federal and State budget cuts we need to preserve our local revenue sources.

Sincerely,

Lawrence W Evans

RR1 Box 3A Dwight, KS

Robert Dorr

Box 45 Dwight, KS.

Malcolm Brown

R1 Box 111 Dwight, KS

Keith Morgan

Box 121 Dwight, KS

Ed Casper

Box 143 Dwight

Loren Holm

R.R. 2-Box 48A W.C. KS

Morris Pederson

Box 44, Dwight, KS

Ruby Shepard

Dwight, KS.

February 19, 1996

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Sincerely,

Donell Johnson

Dwight Ks

John Burt

B 143 Delavan Ks

Edith Strom

Rt 1 Box 111 Dwight, Ks

Anna Mae Robison

Box 211 DWIGHT Ks 66849

Mr Kenneth W. Ryan

Po Box 65 DWIGHT Ks

Brenda C Piculet

Rt 1 Box 62 Dwight, Ks.

Robert A. Olsen

Dwight, Ks

John E. Hester

DWIGHT, Ks



313 WEST MAIN, COUNCIL GROVE, KANSAS 66846
TELEPHONE (316) 767-5417
FAX NUMBER (316) 767-6749

February 20, 1996

Representative Glasscock
Local Government Committee

Dear Representative Glasscock:

This letter is in reference to the Tri-County Airport Authority and the question of tax abatements.

It is my understanding that 350 acres around the airport is already tax exempt.

It is also my understanding that Morris County and the Morris County Economic Development Corporation have adopted specific guidelines for when and how tax abatements should be issued. It is also my understanding that Morris County has gone on record, saying that they would provide tax incentives for industrial development or expansion anywhere in the County.

As the County already has a procedure for granting incentives for industrial development I would urge the house of representatives to affirm the County's jurisdiction in this case.

Sincerely,

Mark Abeles-Allison
City Administrator



313 WEST MAIN, COUNCIL GROVE, KANSAS 66846
TELEPHONE (316) 767-5417
FAX NUMBER (316) 767-6749

February 20, 1996

LOCAL GOVERNMENT COMMITTEE

CHAIRMAN REP. GLASSCOCK

I am writing in regard to the position taken by the Morris County Commission concerning tax-abatement for the Tri County Airport Authority.

I totally support our County Commissioners. They have treated the airport authority with more than fairness over the past few years.

There are many reasons for not abating the taxes. I know there are others who will explain these issues; but, as Mayor of Council Grove there is something I would like to comment on.

We as a City own the property surrounding our City Lake. We lease this land for cabins and homes. We collect rent for the leases and we pay tax on this lease fee. The same reasoning should apply to the Airport Authority.

Thank you for taking the time to read and hear the concerns of our citizens.

Sincerely,

Charlene McRae
Mayor

Route 1, Box 86
Council Grove, KS 66846
February 16, 1996

Morris County Commissioners
Morris County Courthouse
Council Grove, KS 66846

Dear Sirs:

It has come to our attention that Shari Weber wants to exempt the TriCounty Airport from paying taxes. We are against this.

In the first place we do not see any logical reason to exempt the airport from paying its fair share of taxes. It is our understanding that three hundred acres of its land is already exempt from taxes. Isn't this enough of a tax break?

Secondly, we believe that Morris County would lose \$4,000.00 of badly needed revenue, and that the schools at White City would lose \$2,000.00 per year if this exemption is allowed to occur. This does not seem fair to the rest of the county taxpayers, many of whom are family farmers which are already burdened enough because of the weather problems and low cattle prices in recent years.

We feel that it would be detrimental to the economy of Morris County if the TriCounty Airport is exempted from paying its share of taxes.

Thank you.

Sincerely,



FJ and Beth Revere

City of White City

P. O. Box 4

White City, KS 66872

(913) 349-2228

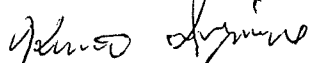
February 16, 1996

The Honorable Shari Weber
House of Representatives
State Capitol, Room 426-S
Topeka, Kansas 66612

Dear Mrs. Weber,

This is to inform you that the City of White City and the White City Rural Fire Department is opposed to House Bill #2484. Airports; Taxing Exemptions.

Respectfully,



Kenny Ingmire, Mayor

February 14, 1996

Morris County Commissioners
Council Grove, Kansas

Dear Sirs:

It has come to my attention that the Tri County Airport Authority has requested or is in the process of requesting property tax abatement for farm land and other land in western Morris county.

I am opposed to this abatement. I feel it would unfairly shift the tax burden to other land owners and would cause financial hardship on local school districts, fire districts and cemetery associations due to losses of revenue.

Sincerely,



Glenn Kurtenbach
Board of Education
USD 487
Herington, Kansas

MONARCH MOLDING

120 LIBERTY STREET / P.O. BOX 279 / COUNCIL GROVE, KANSAS 66846-0279
PHONE NUMBER 316-767-5116
FAX 316-767-6500

FEBRUARY 14, 1996

MORRIS COUNTY COMMISSIONERS
MORRIS COUNTY COURTHOUSE
COUNCIL GROVE, KANSAS 66846

RE: DELAVAN AIR BASE PROPERTY

MORRIS COUNTY COMMISSIONERS:

AS A MORRIS COUNTY TAX PAYER, I FEEL THAT LEASED OR RENTED LAND SHOULD BE ON THE TAX ROLLS. THE TRI-COUNTY AIRPORT AUTHORITY RECEIVES MONIES FROM SEVERAL BUSINESSES, AT THE DELAVAN AIR BASE, AND THAT LAND SHOULD REMAIN IN THE MORRIS COUNTY TAX BASE.

REGARDS,

MONARCH MOLDING


H.P. DEHOFF

HPD/js

HOPE SCHOOLS
Box 218 • Hope, Kansas 67451
Principal, Randal E. Bagby

RURAL VISTA U.S.D. 481

Box 217 • Hope, Kansas 67451
Superintendent, Gerald D. McClure

WHITE CITY SCHOOLS
Box 8 • White City, Kansas 66872
Principal, Mary Lawrenz

February 14, 1996

Morris County Commissioners
Morris County Courthouse
Council Grove, Kansas 66846

Dear County Commissioners:

On February 13, 1996, it was brought to my attention by Mr. Jerry Britt of White City, that there is discussion about removing from the tax rolls, property that lays within the Rural Vista School District. The property that I am referring to lays adjacent to or within the boundaries of the old air base at Delavan.

I hope this is false information, as Rural Vista School District already has a low tax base to collect school operated moneys. We cannot afford to lose taxable property. As Mr. Britt mentioned, he must pay taxes. Why not the owners of the above-mentioned property?

I would like to see all properties that are presently on tax rolls remain on tax rolls.

If you have any questions, please call me at 913-366-7215.

Sincerely,



Gerald D. McClure, Superintendent
U.S.D.#481
Hope, Kansas 67451

cc: Mr. Jerry Britt
Board Members U.S.D. #481

19 February 1996

Rep. Kent Glasscock
115-S
State Capitol
Topeka, Kansas 66612

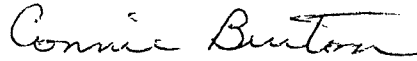
Dear Representative Glasscock,

I oppose House Bill 2484 legislation that allows any more of The Tri-County Airport Authority land to be removed from the Morris County Tax Rolls.

I do not understand why this issue continues to arise after the Supreme Court ruled in the County's favor several years ago. The county is owed a huge amount of back tax, interest and penalties. Efforts were made to work with this group on the interest and penalties, to no avail.

I absolutely oppose this legislation and I am appalled that the state is involved in this matter.

Sincerely,



Connie Burton
RR 2 Box 48
White City, KS 66872

Dear Commissioners!

I am writing in regards to House Bill 2484 submitted by Shari Weber.

I feel this bill is unfair to the population of mois. county as a whole. The county has a dwindling tax base. The loss of any land puts more hardship on the remaining population.

The Tri county Airport Authority has asked for special favors in the past and compensation has been given.

The Airport is used by only a few privileged people. The price is unfair to the population as a whole.

Thank you

Sincerely
Leland Parker
concerned citizen

Burdick, Kan ?
Feb. 19-1996

Morris County Commissioners:

I am writing this letter to you concerning the Bill the Tri-County Public Airport Authority wants passed.

The Bill is that the property they own should be exempt from paying taxes.

I oppose this Bill and I hereby protest the Bill that the Tri-County Public Airport Authority wants their property exempt from paying taxes. They get the rent money so therefore they should pay property taxes.

Thank you

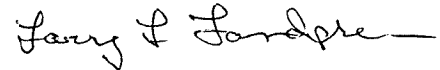
Sincerely -
Irwin R. Strand
RR2 - Box 9
Burdick, Ks. 66838

To Whom It May Concern:

I do **NOT AGREE** with house bill # 2484. As chairman of the Morris County Extension board my job is to promote what is best for Morris Countians. I do not feel that removing the taxes form the old airport property will benefit the majority of the people of Morris County. Only a very few will see any benefit at all and in most cases it will cost the rest of us. Our taxes already have risen because of the lost of the railroad. As a homeowner and business owner, I already have seen the increase in my taxes.

I ASK YOU TO VOTE DOWN HOUSE BILL # 2484.

Sincerely,



**Larry L Landgren
Mo Co Ext Bd Ch.
H & R Block Sat. Owner
27 Year Resid Mo Co**

DAVID H. HEILMAN
P.O. Box 212
Council Grove, Kansas 66846

February 20, 1996

County Commissioners
Courthouse
Council Grove, Kansas 66846

Re: Proposed Exemption for Taxation for Property Owned by the City of Herington,
Kansas located in Morris County, Kansas.

Gentlemen:


I am engaged in farming operations which include crops and livestock in Morris County, Kansas. The tax base in Morris County has been decreasing and especially since the abandonment of the Union Pacific Railroad through South Central Morris County.

The property owned by the City of Herington, Kansas, is leased out for farming operations and also for commercial livestock feeding. I do not believe that they should be given any priority or favoritism concerning payment of their fair share of the property taxes in Morris County.

I believe that they should be required to pay property taxes and compete with other farming operations and farm operators in Morris County, Kansas.

Thank you concerning this matter.

Yours truly,



David H. Heilman

DHH/blc

Chairman of the local government committee

I would be in favor of stopping
House Bill 2484 which pertains to
Tri-County Airport Authority. Our County
Tax base has been eroded enough.

Kenneth Major
Secretary Dwight Morris
Cemetery District
Secretary Dwight R.F.D. #6



Navrat's

728 MECHANIC STREET
P.O. BOX N
EMPORIA, KANSAS 66801
Office Products

Honorable Commissioner

Dear Sirs

I am writing to
express my opposition
to the attempt to exempt
any more of the Tri
County Airport from the
tax rolls

I am opposed to
H.R. 2484.

I am a
Wilbur

Francis Scheve

(316) 342-2092 • 1-800-362-3543 • FAX NO. 316-342-8652

To Whom It May Concern

We would not like the
Tri County Airport Authority
removed from tax roll
in Morris Co. Kansas

John & Leah
Randy Allak

Burdick, Kansas
Feb. 19, 1996

Rep. Glasscocks, Chairman
Local Government Committee

Dear Committee:

I am writing as a former Morris County Commissioner (1977-85). I was Commissioner when the Tri-County Airport Authority contested their taxes and tried to get the farm land off the tax roll. They had already been exempted for the runways and hangar areas, which is around 350 acres.

We felt that as they got income from rental of farm land, they should pay taxes. It was tried in district court and the Supreme Court, and the county won both cases and was awarded the right to tax the farm land.

Morris County dropped the penalty and agreed on installments on the back taxes. It appears that they now don't want to live up to their signed agreements.

I am against removing the farm land that generates revenue for the tax roll. It affects all of the taxing districts in the area.

Sincerely,
Earl Farsberg
R. 1 Box 5
Burdick Ks 66838

February 22, 1996

Rep. Glasscock, Chairman
Local Government Committee

Ref: H.B. 2484

Dear Committee:

This is to express my opposition to exempting property at the Tri County Airport from taxation.

I am a resident of Morris County and am engaged in farming and raising livestock. I also am employed by the County as the road supervisor.

Loss of tax revenue decreases my budget and creates concerns for me when we already have difficulty maintaining our roads with our current budget.

Sincerely,



Richard S. Lindgren
Road Supervisor
Morris County

We, the undersigned, don't believe the land around the airport at Delavan should be taken off the tax rolls. Income is being realized from this property, so taxes should be assessed. As tax payers of several thousand acres in the county, we believe it would be unfair to all land owners in the county who pay taxes on their land.

Cosgrove Farm Co.

David M. Bryson
Dolores W. Cosgrove

**Examples of
Tri-Co Airport Needs**

ABOVE: Buckled Area Repaired with Concrete

BELOW: Spalled Area Repaired with Oil and Sand Mixture



5-52

SHOWN: Loss of 1/4 of Aircraft
Hanger Building Due to Tornado
in Late 1995



New Pilots Lounge



5-53

MEMORANDUM

Kansas Legislative Research Department

300 S.W. 10th Avenue
Room 545-N – Statehouse
Topeka, Kansas 66612-1504
Telephone (913) 296-3181 FAX (913) 296-3824

February 13, 1996

To: Representative Shari Weber **Office No.:** 426-S
From: Michael Heim, Principal Analyst and Karrie Meyers, Intern
Re: Airport Authorities and Tax Exemptions

The following is a summary of the law dealing with airport authorities and municipal airports and the tax exempt status of their property.

1. K.S.A. 27-319 (b)(1) provides that the Salina Airport Authority shall be exempt, for all taxable years after December 31, 1988, from paying ad valorem taxes levied on property owned by it prior to and on January 1, 1989 and located within the corporate limits of the city. All property taxes, including penalties and interest accrued, imposed upon such property for all taxable years commencing prior to January 1, 1989, are declared to be canceled.
2. K.S.A. 27-319 (b)(2) provides that the Pratt Airport Authority shall be exempt, for all taxable years after December 31, 1991, from paying ad valorem taxes levied on property owned by it prior to and on January 1, 1992 and located within the corporate limits of the city. All property taxes, including penalties and interest accrued, imposed upon such property for all taxable years commencing prior to January 1, 1992, are declared to be canceled.
3. K.S.A. 27-330 (a) provides that the Topeka Airport Authority shall be exempt from the payment of costs, damages, charges, taxes, and fees levied by any other political or taxing subdivision of this state.
4. K.S.A. 79-201q (d) provides that all property taxes, including penalties and interest accrued, imposed upon property owned and operated as an airport, or for purposes of an airport, by a political subdivision are declared to be canceled. However, any amounts paid in all taxable years prior to December 31, 1992 shall not be refunded except with respect for Liberal Municipal Airport.
5. K.S.A. 79-201r provides that, after December 31, 1991, the Strother Field Airport Commission shall be exempt from paying ad valorem taxes.

House Local Government
Attachment 6
2.22.96

6. K.S.A. 79-201s (a) provides that the Wichita Airport Authority shall be exempt from all property ad valorem taxes for the tax year following the expiration of the lease if the term of any lease of property not used for aviation purposes existing on April 15, 1991 extends beyond 1991.

7. K.S.A. 79-201q (a)(2) provides that all property owned and primarily operated or leased as an airport by a political subdivision shall be exempt from ad valorem taxes for the taxable years after December 31, 1992. However, if the term of any lease existing on April 15, 1991 extends beyond 1992 for property not used essentially for the purposes of an airport, then the expiration date of the exemption provided shall be the next tax year after the expiration of the lease.

Committee on Local Government

Rep. Kent Glasscock:

Dear Sir;

This is regard to H.B. 2484. I understand that Tri-Co Airport Authority is requesting that the farmland on the airport be exempt from payment of taxes. This farmland had no bearing on the operation of the airport itself.

The runway and buildings are now exempt from payment of taxes. It is not right that taxpayers of the county be required to pay extra taxes to make up for the \$4200.00 which Tri Co. Airport Authority has been paying. The Tri-Co. Airport Authority leases the property out to various farmers and received payment on it.

I, as a Morris County taxpayer and farmer, along with other farmers in this county, request that this exemption be denied.

Leslie Comp
Route 1 - Box 131
White City, KS. 66872

House Local Government
Attachment 7
2-22-96

KANSAS DEPARTMENT OF TRANSPORTATION

E. Dean Carlson
Secretary of Transportation

*Docking State Office Building
Topeka 66612-1568
(913) 296-3566
TTY (913) 296-3585
FAX (913) 296-1095*

Bill Graves
Governor of Kansas

**TESTIMONY BEFORE THE
HOUSE COMMITTEE ON LOCAL GOVERNMENT
Regarding H.B. 2973
Relating to County Engineers
CONCERNING HOUSE BILL 2973**

February 21, 1996

Mr. Chairman and Committee Members:

The Kansas Department of Transportation (KDOT) appreciates the opportunity to share with the House Local Government Committee several concerns we have with proposed H.B. 2973.

H.B. 2973 amends one and repeals six existing statutes relating to the hiring, duties and responsibilities of the county engineer. KDOT is most concerned about the suggested amendments to K.S.A. 68-501 and the repealing of K.S.A. 68-502. These two statutes prescribe the hiring process, qualification and duties for the county engineer. Under K.S.A. 68-501, the county engineer is appointed by the board of county commissioners and approved by the Secretary of Transportation. This official is required to be a licensed professional engineer. K.S.A. 68-502 lists the specific duties required to be done by the county engineer. H.B. 2973 would eliminate the requirement that the county engineer's appointments be approved by KDOT as well as the section listing specific duties.

K.S.A. 68-501 as currently written provides for a statutory link with KDOT by having the county engineer approved by the Secretary of Transportation. We believe this statutory link is important because KDOT's district engineers and headquarters staff, and the county engineers have common technical and management concerns and problems to address when maintaining and improving their respective highway/road systems. The appointment of county engineers and approval requirements by the Secretary gives notice to the public of the link which encourages and provides professional standards being used as the basis for managing their portion of the approximately 109,000 miles of county roads and 20,000 bridges.

House Local Government
Attachment 8

K.S.A. 68-502 provides eight (8) official duties of the county engineer which address the effort necessary for a roadway system to be consistent for those who drive on county roads. K.S.A. 68-502 authorizes KDOT to provide guidance and assist the county engineer in preparation of uniform plans and specifications, making road improvements, collecting roadway data, preparation of maps, providing technical information, etc. County and state roads have common intersections, grade lines, right of way, warning and mandatory signs, railroad crossings, soils and pavement conditions, drainage problems, structures, automobile and truck traffic and snow to be removed. The counties also participate in federal aid programs with pass thru funds. KDOT has frequent contact with the county engineer or the person appointed by the counties to function in this management capacity. KDOT believes that these common roadway features, data elements and funding programs are best addressed by a professional engineer. In addition, we believe that the uniform administration of duties which K.S.A. 68-502 provides is important for maintaining a roadway system with consistent features and that is safe for Kansas motorists.

The Department understands that there are concerns about the current system for employing county engineers which need to be addressed. KDOT would be willing to participate with those involved in an effort to identify other possible solutions to the problems. However, we are hopeful that solutions to these concerns can be found which enhances rather than reduces the level of uniformity and professionalism with which our county roads are managed.

HOUSE BILL No. 2973

By Committee on Local Government

2-7

9 AN ACT concerning county roads; relating to the powers and duties of
10 the county engineer; amending K.S.A. 68-501 and repealing the exist-
11 ing section; also repealing K.S.A. ~~68-502~~, 68-504, 68-505, 68-508, 68-
12 540 and 68-541.

13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 68-501 is hereby amended to read as follows: 68-
15 501. ~~(a) Except as provided by subsection (b), the~~ board of county com-
16 missioners of each county shall appoint a licensed professional engineer,
17 whose official title shall be county engineer. Such appointment may be
18 terminated without cause on June 1 of any year by a majority vote of the
19 board of county commissioners or may be terminated for cause at any
20 time by the board of county commissioners or by order of the secretary
21 of transportation for incompetency or by dissolution of a county engineer
22 district. *Provided*, That all appointments of county engineers shall be
23 approved by the secretary of transportation. The provisions of this section
24 shall not disqualify any county engineer who is not a licensed professional
25 engineer and who was holding office as county engineer on June 30, 1961,
26 and any such person shall be eligible for appointment as a county engi-
27 neer. ~~The board shall prescribe the powers, duties and functions of the~~
28 ~~county engineer.~~

The

29
30 ~~(b) In lieu of appointing a county engineer, the board of county com-~~
31 ~~missioners may contract with a licensed professional engineer for services~~
32 ~~required to be performed by a licensed professional engineer by the board~~
33 ~~of technical professions. Such engineer shall be prequalified by the Kansas~~
34 ~~department of transportation.~~

The appointment of a county engineer shall be approved by the secretary of the department of transportation.

35 Sec. 2. K.S.A. 68-501, ~~68-502~~, 68-504, 68-505, 68-508, 68-540 and
36 68-541 are hereby repealed.

37 Sec. 3. This act shall take effect and be in force from and after its
38 publication in the statute book.

House Local Government
Attachment 79
2.22.96

H