

MINUTES OF THE SENATE COMMITTEE ON LOCAL GOVERNMENT.

The meeting was called to order by Chairperson Mark Parkinson at 9:10 a.m. on March 19, 1996, in Room 531-N of the Capitol.

All members were present except: Senator Feleciano

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

Conferees appearing before the committee: Representative Carol Dawson
Representative Richard Reinhardt
Robert Carson, City of Wetmore

Others attending: See attached list

The Chairman began a discussion of **HB 2923** dealing with rehabilitation of abandoned houses by nonprofit corporations, which had been previously heard. He noted that a House amendment was passed which required a court proceeding in all cases rather than as an option as originally introduced.

Senator Ranson moved to strike a House floor amendment on **HB 2923** on page 4, lines 16 through 22, regarding a list of all organizations who are interested in rehabilitating abandoned property, seconded by Senator Downey. The motion carried.

Senator Ranson explained another amendment she felt was necessary. It had been called to her attention that the removal of asbestos and lead paint is a major cost when renovating abandoned structures. City representatives had requested that the bill be amended to extend the authority to use special assessments bonds for the cost of asbestos and lead paint removal. Staff explained that the amendment expands the general improvement and assessment law to allow cities to issue bonds for renovation projects and that a protest petition procedure is included.

Senator Ranson moved to amend **HB 2923** to expand the general improvement and assessment law, seconded by Senator Tillotson. The motion carried.

Senator Ranson moved to recommend **HB 2923** as favorable for passage as amended, seconded by Senator Gooch. The motion carried.

HB 2708: Concerning certain townships; relating to fire protection.

Representative Carol Dawson testified in support of **HB 2708**. (Attachment 1) She explained that originally the bill applied to Russell County only, but it now applies statewide as amended by the House Committee. The bill amends a statute authorizing counties and townships to join with cities in the maintenance of a fire department to allow townships to levy property taxes in any amount in excess of the current 1 mill levy limit subject to a protest petition and election procedure. The bill would allow Lincoln Township in Russell county to have added mill levy authority to provide fire protection service. Representative Dawson concluded that the bill is basically noncontroversial and is of importance in rural areas needing fire protection.

Representative Richard Reinhardt followed with a statement in support of **HB 2708**, echoing Representative Dawson's testimony. (Attachment 2)

HB 2794: Concerning cities and counties; relating to planning and zoning; relating to planning commissions.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON LOCAL GOVERNMENT, Room 531-N Statehouse
9:00 a.m. on March 19, 1996.

The Chairman explained that **HB 2794** in its present form is no longer needed as the situation in Leavenworth County which prompted its introduction has been resolved. However, Senator Hardenburger had identified the bill as a basis for another bill by amending it to authorize cemeteries to increase their tax levy from the current 1 mill to up to 3 mills to provide funding for future needs.

Robert Carson, City of Wetmore, testified in support of the amendment, explaining the need for the bill with regard to the maintenance of a cemetery in Wetmore Cemetery District #16. (Attachment 3)

Staff explained that the bill would apply statewide to cemeteries operating under K.S.A. 15-1015 and that the increase in the mill levy would be subject to a protest petition.

The Chairman returned the Committee's attention to **HB 2708**. Following brief discussion, Senator Ramirez moved to report **HB 2708** favorable for passage, seconded by Senator Downey. The motion carried.

With regard to **HB 2794**, Senator Ramirez moved to delete the current provisions and to replace them with the proposed amendment and to recommend the bill favorable for passage, seconded by Senator Reynolds. The motion carried.

The Chairman stated that he would request that **HB 2794** be placed in a conference committee if it passes the Senate.

The Chairman called the Committee's attention to **Substitute for HB 2829** which had been previously heard. The bill would require that, if at any time after an election is held authorizing the financing or making of an improvement, the governing body of any municipality must hold a meeting if the cost of the improvement exceeds the amount of the projected cost stated in the notice of the election on the improvement. The chairman noted that the League of Kansas Municipalities had submitted written testimony in support of the bill. (Attachment 4) The Committee expressed no interest in acting on the bill.

The minutes of March 12 and 14 were approved.

The meeting was adjourned at 9:45 a.m.

No further meetings are scheduled.

CAROL DAWSON
REPRESENTATIVE, 110TH DISTRICT
458 EAST THIRD
RUSSELL, KANSAS 67665

STATE CAPITOL
RM 171-W
TOPEKA, KANSAS 66612-1504
913-296-7637



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
CHAIRMAN: GOVERNMENTAL ORGANIZATION
AND ELECTIONS
MEMBER: FINANCIAL INSTITUTIONS AND INSURANCE
TRANSPORTATION
JOINT COMMITTEE OF HOUSE AND SENATE:
ADMINISTRATIVE RULES AND REGULATIONS

March 19, 1996

TO: Senator Mark Parkinson
Chairperson, Senate Local Government Committee

RE: HB 2708

Mr. Chairman, members of the committee;

I appreciate the opportunity to appear before you in support of HB 2708. I introduced this bill at the request of my constituents. The following is testimony from one of the townships requesting the new legislation:

The Lincoln Township residents and the township officers urge the committee to support legislation of this manner. This township is in dire need of fire protection and with the valuation dropping each year and being at the max of our tax limit, it is all but impossible to try to maintain our present obligations. Our community is rural without a location to facilitate a fire station or the man-power to fight the fires so our only recourse is to contract with an adjacent township or townships for some protection. We have no funds to finance this without some type of change in the laws to give us some extra revenue. It is our hope that the mill levy could be increased to four or five mills and the population bracket to 10,000. Your consideration in this matter is appreciated.

Lincoln Township Treasurer, Earlin Mai
Russell County

I thank you for hearing this bill and would appreciate your favorable consideration. I'll be happy to respond to questions.

*Senate Local Gov't
3-19-96
Attachment 1*

RICHARD R. REINHARDT
REPRESENTATIVE, 8TH DISTRICT
MOST OF NEOSHO COUNTY
AND PART OF ALLEN COUNTY
R R #1, BOX 118
ERIE, KANSAS 66733



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
MEMBER: APPROPRIATIONS
LEGISLATIVE EDUCATIONAL PLANNING COMM

TESTIMONY

TO: SENATE LOCAL GOVERNMENT COMMITTEE
FROM: REP. RICHARD R. REINHARDT
RE: HB 2708

Mr. Chairman and members of the Committee. Neosho County, in my district, is supportive of HB 2708 to allow them a means of sharing the cost of fire protection in the rural areas.

Currently, the volunteer fire departments in small towns are answering calls to rural areas and the rural residents need some way to share in the cost of replacing equipment, etc.

I would urge your prompt positive action on HB 2708.

Richard R. Reinhardt
State Representative
District #8

*Senate Local Govt
3-19-96
Attachment 2*

Wetmore Cemetery

The Cemetery was organized in the late 1800's as the Wetmore City Cemetery, operated and maintained by the City of Wetmore, Nemaha County Kansas. Assets included a tract of land occupied by the Cemetery, miscellaneous maintenance equipment and an endowment fund to provide for its perpetual care.

Funding for the endowment fund came from one-half the proceeds of the sale of cemetery lots, the other half of those proceeds along with the income from the endowment fund has, in recent years, been used for operation and maintenance of the cemetery.

As the population of Wetmore decreased, so did the sale of burial lots (the source of funding for the endowment fund). In order to continue a comprehensive maintenance program, it became necessary for the City to subsidize the Cemetery through use of general operating funds. The continued erosion of the endowment fund along with increasing costs for the operation and maintenance of the Cemetery caused the City Government to seek an alternative.

In 1992 Wetmore Cemetery District #16 was organized pursuant to KSA 15-1013. The new district was comprised of the City of Wetmore, Wetmore Township and a portion of Granada Township with an assessed value of \$1,500,000. KSA 15-1015 provided for a levy not to exceed one mill. Pursuant to the organization of the new district the City of Wetmore assigned all assets of the Wetmore City Cemetery to the newly formed Cemetery District. Those assets included the cemetery site, maintenance equipment and the endowment fund which had eroded to \$8,538 by that time.

The new Cemetery District is managed by a Board of Directors comprised of the Trustee of Wetmore and Granada Township along with the Mayor of Wetmore, under an operating agreement with the District calling for \$1.00 in annual compensation the City continues to operate the Cemetery.

The spreadsheet before you provides the financial information for operation and maintenance during the last two years as a City Cemetery and the period of 1993 through 1995 as a District Cemetery.

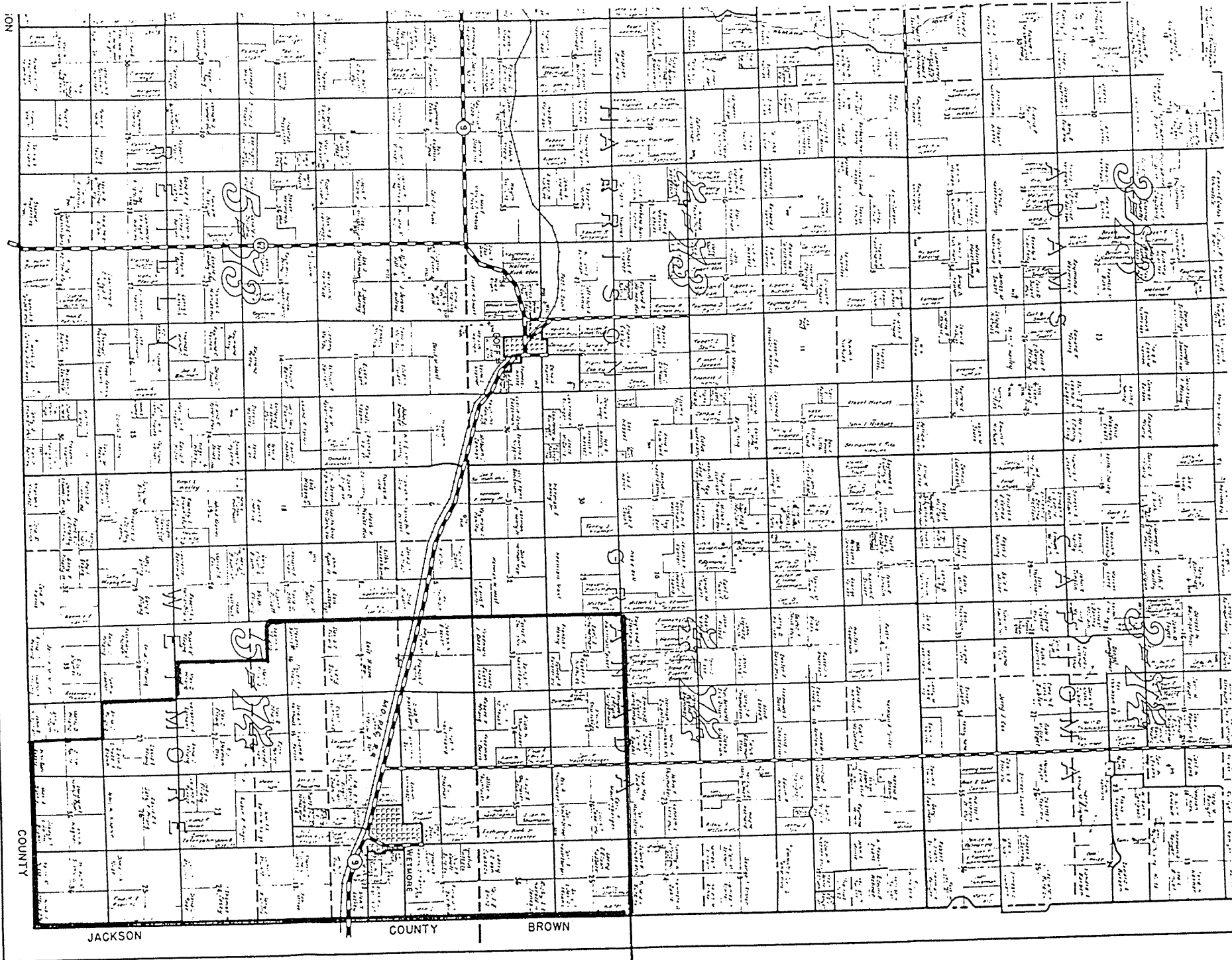
Please note the failure to fully fund the maintenance of the Cemetery has averaged \$1,500 over the past five years.

In view of this, it has become necessary to seek an amendment to KSA 15-1015 allowing for a higher levy limit.

It is our request that an amendment be approved allowing for a mill levy of up to three mills which should provide adequate funding for the foreseeable future.

Questions:

*Senate Local Gov't
3-19-96
Attachment 3*



Wetmore Cemetery Dist.

3-2

LAW OFFICES

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DON A. CASHMAN
JOHN L. WEINGART
MICHAEL K. SCHMITT
KEVIN M. HILL

HARRY E. MILLER · 1988
ROBERT M. FINLEY · 1987

February 14, 1992

Mayor Robert Carson
City Hall
Wetmore, KS 66550

Re: Establishment of Cemetery Districts

Dear Bob:

This letter is written in response to your inquiry into the procedures for establishing a cemetery district. Pursuant to K.S.A. 15-1013 et seq., the residents of the proposed cemetery district must present a petition to the Board of County Commissioners setting forth the proposed cemetery district and signed by not less than 51% of the qualified electors of the proposed district. The petition needs to be accompanied by a copy of a resolution passed by the governing body of the City of Wetmore stating that the city agrees to convey its cemetery to and for the use of the proposed cemetery district. The petition would also need to be accompanied by a resolution passed by a township board if the district were to include an existing township cemetery in addition to a resolution of the governing board of any religious organization owning and operating a cemetery within the proposed district stating that they agreed to convey their respective cemeteries to and for the use of the proposed cemetery district.

Once the petition and resolutions are filed with the Board of County Commissioners, the commissioners would enter an order establishing the cemetery district if they found the petition and resolutions to be in regular and due form.

Upon the establishment of the cemetery district, the township trustees of every township included in the district along with the mayor of each third class city located within the district will constitute the Board of Directors of the cemetery district established. It is the

Bob Carson
February 14, 1992
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duty of the Board of Directors to provide for the care and maintenance of all cemeteries conveyed to the cemetery district and to provide for the care and maintenance of any abandoned cemetery located within the district.

After the establishment of the cemetery district and its Board of Directors, the township board and governing body of any third class city located within the organized district shall convey their respective cemeteries to the newly created district. Regarding religious cemeteries located within the district, the governing body of any religious organization located within the district which desires to come under the provisions of the act, shall also convey its cemetery to the cemetery district.


Regarding funding of the cemetery district, the Board of Directors has authorized to certify the levy of a tax up to one mill on all taxable, tangible property located within the district for the purpose of maintaining and improving the cemeteries located therein, including the maintenance and improvement of any abandoned cemeteries located within the district. No such tax shall be levied in an amount in excess of that which the district was authorized to levy for the year 1975 without the question of making such levy having been submitted to and approved by a majority of the electors of the district at an election called and held thereon. The tax levy authorized shall be levied by the Board of County Commissioners upon certification to them, by the Board of Directors of the cemetery district, of the rate of levy to be made. The tax so collected will then be paid over by the County Treasurer to the treasurer of the cemetery district upon order of the Board of Directors of the district which order will be signed by the chairman and secretary of the board.

Regarding township and city cemetery funds existing before the establishment of the cemetery district, upon the selection and qualification of the treasurer of the newly organized cemetery district, the township and city treasurers conveying cemeteries to the newly organized district, shall pay to the cemetery district treasurer all funds and monies in their hands and in the county treasury which have been collected for cemetery purposes by such city or township.

Bob Carson
February 14, 1992
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The above paragraphs should give you a thumbnail sketch of the procedures for establishing a cemetery district. Upon your review, if you should have any additional questions, or would like us to begin preparation of the documents necessary for establishing a district, please do not hesitate to give me a call.

Sincerely yours,


Kevin M. Hill
FINLEY, MILLER, CASHMAN,
WEINGART & SCHMITT

KMH:dla

15-1011.

History: L. 1947, ch. 180, § 1; L. 1970, ch. 82, § 7; Repealed, L. 1975, ch. 494, § 39; July 1.

15-1012. Issuance of bonds for certain cemetery purposes; election. The governing body of any city of the third class having a city cemetery may issue bonds in an amount not to exceed five thousand dollars (\$5,000) for the purpose of purchasing an addition to such cemetery and the laying out, improvement and beautification of such cemetery or such addition thereto, or for any one or more of such purposes. All such bonds shall be issued, sold, delivered and retired in conformance with the general bond law: *Provided*, That no bonds shall be issued under the authority conferred by this act until the question as to whether such bonds shall be issued has been submitted to a vote of the qualified electors of said city at a regular city election or at a special election called for such purpose, and a majority of the qualified electors voting at such election shall have voted in favor of such question. Notice of such election shall be given as provided in the general bond law.

History: L. 1953, ch. 124, § 1; June 30.

Research and Practice Aids:

Municipal Corporations⁹¹¹.

C.J.S. Municipal Corporations §§ 1907, 1908.

15-1013. Establishment of certain cemetery districts; petition; resolutions. Whenever it is proposed to create a cemetery district in any county in this state, which proposed cemetery district includes territory wherein an existing township cemetery is located, territory wherein a third-class city owns and maintains a cemetery inside of or outside of said proposed district, territory wherein an existing cemetery is owned and maintained by a religious organization, and territory in which there is located an abandoned cemetery, the residents of said proposed district shall present a petition to the board of county commissioners setting forth such proposed cemetery district, signed by not less than fifty-one percent (51%) of the qualified electors of said proposed district, as determined by an enumeration taken and verified for this purpose by some qualified elector of said district; and it shall be the duty of the board of county commissioners at their next regular meeting to examine the petition and copies of the resolutions here-

inafter required and if the board finds that the petition and resolutions are in regular and due form, they shall enter an order in their proceedings establishing said cemetery district.

The said petition shall be accompanied by a copy of a resolution passed by the governing body of the third-class city owning and maintaining a cemetery either within or outside of said proposed district, stating that the city agrees to convey said cemetery to and for the use of said proposed cemetery district; and shall be accompanied by a copy of a resolution passed by the township board stating that said board agrees to convey the township cemetery to and for the use of said proposed cemetery district and by a copy of the resolution of the board of trustees or other governing board of any religious organization owning and operating a cemetery located within the district stating that said governing board agrees to convey said cemetery to and for the use of said proposed cemetery district.

History: L. 1953, ch. 475, § 1; March 10.

Research and Practice Aids:

Cemeteries⁴.

C.J.S. Cemeteries § 3.

15-1014. Cemetery districts; board of directors; officers; compensation; expenditures. Upon the establishment of the said cemetery district, the township trustees of every township, a portion of which is included in said district, and the mayor of each third-class city located within said cemetery district, shall constitute the board of directors of the cemetery district established, and shall have full power and control thereof.

The said board shall elect from their own membership a chairman and may select a secretary from their own membership, or otherwise, whose terms of office shall be such as the board shall fix. The treasurer of any incorporated city located within the newly-created cemetery district may be selected by the board of directors as the treasurer of the cemetery district and when a city treasurer shall act as cemetery district treasurer, the bond given by said treasurer to the city shall also cover the funds of the cemetery district which come into his or her hands as said treasurer. When the board of directors shall select a treasurer for the district who is not a city treasurer, he or she

shall be required to give a surety company bond in a sum not less than the amount of funds in his or her hands, conditioned for the safekeeping of such funds and to account for and turn over the same whenever called upon so to do by the board of directors. Members of the board of directors, the secretary and the treasurer of any cemetery district located in a county having a population of more than four thousand (4,000) and not more than five thousand (5,000) and an assessed tangible valuation of not more than eighteen million dollars (\$18,000,000) shall receive such reasonable compensation for their services as may be established by the board of directors.

It shall be the duty of the board of directors to provide for the care and maintenance of all cemeteries conveyed to the cemetery district and also to provide for the care and maintenance of any abandoned cemetery located within the said district. All expenditures made by the said board of directors shall be paid by warrants drawn on the treasurer and signed by the secretary and chairman of the board.

History: L. 1953, ch. 475, § 2; L. 1955, ch. 130, § 1; L. 1969, ch. 111, § 1; July 1.

15-1015. Same; conveyances to district; tax levies; election. Subsequent to the establishment of the cemetery district and after the board has organized, the township board of any township owning a cemetery within the newly-created district shall convey the township cemetery to the newly-organized district, and the governing body of any third-class city located within the organized district shall convey the city cemetery located either within or outside the district to said newly-created cemetery district and the board of trustees or other governing board of any religious organization located within the district desiring to come under the provisions of this act shall convey its cemetery to the said cemetery district. Thereafter, the board of directors is authorized to certify the levy of a tax of not to exceed one (1) mill on all the taxable tangible property within the district for the purpose of maintaining and improving the cemeteries located within the newly-organized district, including the maintenance and improvement of any abandoned cemeteries located therein. The board of directors of any cemetery district located in a county

having a population of more than four thousand (4,000) and less than five thousand five hundred (5,500) which has an assessed taxable tangible valuation of less than twenty million dollars (\$20,000,000), may certify the levy of a tax of not to exceed two (2) mills for such purposes. No such tax shall be levied in an amount in excess of that which said district was authorized to levy for the year 1975, without the question of making such levy having been submitted to and approved by a majority of the electors of the district at an election called and held thereon. All such elections shall be noticed, called and held in the manner prescribed in K.S.A. 10-120.

The tax levy herein authorized shall be levied by the board of county commissioners upon certification to them, by the board of directors of the cemetery district, of the rate of levy to be made. The tax so collected shall be paid over by the county treasurer to the treasurer of the cemetery district upon order of the board of directors of the district, which order shall be signed by the chairman and secretary of said board.

History: L. 1953, ch. 475, § 3; L. 1969, ch. 111, § 2; L. 1975, ch. 132, § 2; July 1.

15-1016. Same; payment of funds to district treasurer. Upon the selection and qualification of the treasurer of the newly organized cemetery district, the township treasurer of any township conveying a township cemetery to the newly-organized district, and the city treasurer of any city conveying a cemetery to the newly-organized district, shall pay to said cemetery district treasurer all funds and moneys in their hands, together with all funds and moneys in the county treasury which have been collected for cemetery purposes by such city or township.

History: L. 1953, ch. 475, § 4; March 10.

15-1016a. Same; use of funds from sale of lots in certain districts. The board of directors of any cemetery district located in a county having a population of more than four thousand (4,000) and not more than five thousand (5,000) and an assessed tangible valuation of not more than eighteen million dollars (\$18,000,000) may set aside all or any portion of the proceeds arising from the sale of lots in any cemetery of such district in a fund which shall be used only for the pur-

in said city at least one week before such city election. Nomination papers for candidates for city office shall be filed with the county election officer of the county where the petition for incorporation was filed and he or she shall conduct such election.

History: L. 1963, ch. 509, § 9; L. 1965, ch. 143, § 1; L. 1968, ch. 274, § 43; April 30.

Research and Practice Aids:

Municipal Corporations—12(9).

C.J.S. Municipal Corporations § 23.

CASE ANNOTATIONS

1. Mentioned in appeal by city aggrieved by decision to incorporate nearby area; order incorporating held invalid. *City of Kansas City v. Board of County Commissioners*, 213 K. 777, 780, 784, 518 P.2d 403.

2. Applied; petition for incorporation of city denied; upheld on appeal. *In re Reincorporation of Piper City*, 220 K. 6, 12, 13, 551 P.2d 909.

15-124. Same; operation as mayor-council city upon incorporation. The city, regardless of the number of inhabitants (three hundred (300) or more) at the time of incorporation, shall operate as a mayor-council city of the third class and the statutes relating thereto and home rule powers under the constitution until such time as by proper proceedings the class is changed or form of government changed.

History: L. 1963, ch. 509, § 10; June 30.

Research and Practice Aids:

Municipal Corporations—64½.

C.J.S. Municipal Corporations § 188.

15-125. Same; expenses and costs from county general fund; proration, when. The expense of publications, notices, mailing charges, first city election and other costs incurred shall be paid from the county general fund, and if the city lies in two (2) or more counties, the expense shall be prorated to the counties in proportion to area.

History: L. 1963, ch. 509, § 11; June 30.

Research and Practice Aids:

Counties—158.

C.J.S. Counties § 234.

15-126. Same; appeals to district court from commissioners' decisions. Any person who shall have an interest in and be aggrieved by the decision of the board of county commissioners under the provisions of K.S.A. 15-115, *et seq.*, may appeal to the district court of the same county in the same manner and method provided for by K.S.A. 9-223. Upon appeal the district court shall have jurisdiction to affirm or, if the court is

of the opinion that the decision of the board was arbitrary, unlawful, or capricious, to reverse the decision complained of or direct the county commissioners to take proper action.

History: L. 1967, ch. 117, § 1; July 1.

Law Review and Bar Journal References:

"Statutory Changes of Interest to Lawyers," Robert F. Bennett, 36 J.B.A.K. 169, 172 (1967).

CASE ANNOTATIONS

1. Appeal hereunder taken by city found to be proper. *City of Kansas City v. Board of County Commissioners*, 213 K. 777, 778, 779, 780, 781, 784, 518 P.2d 403.

2. Applied; petition for incorporation of city denied; upheld on appeal. *In re Reincorporation of Piper City*, 220 K. 6, 16, 551 P.2d 909.

Article 2.—ELECTION, APPOINTMENT AND REMOVAL OF OFFICERS

15-201. Election of officers; terms; vacancies. Every two years an election shall be held for a mayor, and five councilmembers. The mayor and councilmembers shall hold their offices for two years and until their successors are elected and qualified.

★ In case of a vacancy in the council occurring by reason of resignation, death, or removal from office or from the city, the mayor, by and with the advice and consent of the remaining councilmembers, shall appoint an elector to fill the vacancy until the next election for that office. In case any person elected as a councilmember neglects or refuses to qualify within 30 days after election, the councilmember shall be deemed to have refused to accept the office and a vacancy shall exist. The mayor may, with the consent of the remaining councilmembers, appoint a suitable elector to fill the vacancy.

In case of a vacancy in the office of mayor, the president of the council shall become mayor until the next regular election for that office and a vacancy shall occur in the office of the councilmember becoming mayor.

History: L. 1871, ch. 60, § 5; L. 1903, ch. 137, § 1; R.S. 1923, § 15-201; L. 1945, ch. 148, § 1; L. 1951, ch. 137, § 4; L. 1967, ch. 90, § 11; L. 1968, ch. 274, § 44; L. 1982, ch. 83, § 4; July 1.

Source or prior law:

L. 1869, ch. 26, §§ 9, 10.

Revisor's Note:

Chapter 138 of the Laws of 1903 purports to amend § 6 of ch. 19 of G.S. 1901, which had been amended and repealed by L. 1903, ch. 137, § 1.

AMENDED

State	K.S.A.	Levies
State Educational Building	76-6b01	1.000
State Institutional Building	76-6b04	0.500
TOTAL		1.500
County		
General	79-1946	5.065
Road & Bridge	68-5,101	19.478
Special Building	19-15,116	0.544
Historical	19-2651	0.030
Fair Fund	2-129	0.152
Conservation District	2-1907b	0.520
Abandoned Cemetery	19-3106	0.064
Waste Disposal	65-3410	1.479
Appraiser's Cost	19-436	1.591
Direct Election	25-2201a	0.859
Reappraisal	79-1482	0.078
Noxious Weed	2-1318	1.502
Noxious Weed Chemical		0.000
Ambulance	65-6113	0.769
Sheltered Wksh Bldg.	19-4004	0.154
Economic Development	19-4102	0.306
Mental Retardation	19-4011	0.908
Mental Health	65-215	0.478
Employee Benefits	12-16,102	3.751
Out-District-Tuition	71-301	1.354
Extension Council	2-610	1.204
TOTAL		40.286

County Valuation 56,607,381

Cemetery District (KSA 17-1330)	Valuation	General		
Soldier Jt. #1		1.125		
Ontario Jt. #2	1,284,742	2.482		
America City Jt. #3	903,528	3.300		
Corning #4	1,638,550	0.967		
Golf-Fairview #5	2,217,088	2.565		
Woodlawn #6	624,891	0.699		
Centralia #7	4,040,710	1.755		
Illinois #8	455,338	0.450		
Vermillion Jt. #9		1.233		
Oneida #10	1,470,117	0.605		
Ford #11	1,304,476	0.050		
Granada Jt. #12	863,704	0.000		
Bern-Washington #13	2,697,708	0.649		
Neuchatel Jt. #14	473,975	0.800		
Capioma #15	465,440	2.011		
Welmore #16 (KSA 15-1015)	1,572,290	0.944		
Fire Districts (KSA 19-3610)	Valuation	General		
Golf #1	3,070,311	5.552		
Corning #2	2,855,525	3.134		
Fire Jt. #2		4.471		
Welmore #3	2,284,581	5.641		
Fire Jt. #3		4.398		
Bern #4	4,513,234	5.503		
Rural Sabeltha #5	5,256,929	1.782		
Centralia #6	3,295,351	1.603		
Watershed Dist. (KSA 24-121U)	Valuation	General	NFW	TOTAL
Nemaha-Brown Jt. #7	13,327,155	3.861		3.861
Delaware Jt. #10		1.440		1.440
Black Vermillion Jt. #37		1.969		1.969
Pony Creek Jt. #78		4.069		4.069
Turkey Creek Jt. #109	2,605,227	1.991	1.824	3.815

→ (M limit)

Other Districts	Valuation	General	B & I	Emp. Ben.	TOTAL
Northeast KS Library		0.651		0.023	0.674
Baileyville Imp. (KSA 19-2751)	462,389	1.786			1.786
Community Hos. Dist. #1		1.930	1.466		3.396

USD	KSA	72-6409	72-8803	10-113	72-6435	TOTAL
	Valuation	General	Cap. Out.	B & I	Gen/Supp	
USD #322		35,000		12,384	4,890	52,274
USD #335		35,000	3,990			38,990
USD #380		35,000				35,000
USD #415		35,000	4,000	5,919		44,919
USD #441	26,614,985	35,000	3,513	14,240	6,454	59,207
USD #442	16,888,258	35,000				35,000
USD #451	5,935,122	35,000				35,000
USD #488		35,000	3,999			38,999

Cities	KSA	79-1953	12-1927	10-113	12-1220	12-16,102	65-4302	TOTAL
	Valuation	General	Recreation	B & I	Library	Emp. Ben.	Amb. Fire Equip	Ind. Dev. Twp. Gen.
Bern	899,605	6,052	0.999		2,362			9,413
Centralia	1,082,600	9,480		11,919	4,302	3,220	1,913	0,448 31,282
Corning	277,195	13,774		40,729	5,350			0,448 60,301
Golf	223,986	37,855		14,666		9,063		61,584
Oneida	82,494	17,819						17,819
Sabeltha	10,700,917	26,574		9,596	4,041			40,211
Seneca	9,853,328	10,225		3,499	3,800	4,822	0.999	0.999 24,344
Welmore	698,049	8,604			1,480	2,487		1,045 13,616

Townships	KSA	79-1962	68-518c	80-1413	80-1537	79-2939	79-1962	TOTAL
	Valuation	General	Road	Sp. Road	Fire	NFW	Library	
Adams	1,776,791		6,386		0,209			6,595
Berwick	2,278,595		11,296	4,000				15,296
Capioma	1,386,685	0.883	7,229	5,000				13,112
Center	1,863,768		8,451		0,439			8,890
Clear Creek	1,076,122	1.294	5,118	4,000	0,665			11,077
Gilman	1,447,515		9,241	4,000	0,306			13,547
Granada	1,412,061	1.043	12,868	2,000				15,911
Harrison	1,688,064		8,161	3,987				12,148
Home	1,428,899		12,805	0,000				12,805
Illinois	1,503,794	0.448	12,377					12,825
Marion	2,500,842		10,538		0,440			10,978
Mitchell	1,983,440		6,918		0,576			7,494
Nemaha	1,497,780		10,814	1,999	0,409			13,222
Neuchatel	1,049,205		11,078	4,000				15,078
Red Vermillion	1,130,420		7,366	4,000				11,366
Reilly	1,999,721		7,095	4,996		3,443		15,534
Richmond	3,194,198		6,496					6,496
Rock Creek	2,162,003		8,365	6,993				15,358
Washington	1,798,103		7,163	8,000			2,362	17,525
Welmore	1,348,800	1.045	8,208					9,253



I HEREBY CERTIFY THE ABOVE IS A CORRECT STATEMENT OF THE TAX LEVIES FOR NEMAHA COUNTY, KANSAS FOR THE TAX YEAR OF 1995.

Anita Heiman
ANITA HEIMAN
NEMAHA COUNTY CLERK

SPECIAL ASSESSMENT TAXES AND INTANGIBLE TAXES ARE IN ADDITION TO THE ABOVE LEVIES.

Wetmore Cemetery District #16

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Beginning Balance	\$12,530.19	\$10,274.88	\$8,538.22	\$6,894.81	\$6,925.48
INCOME					
Taxes			1338.39	1723.93	1898.09
Lots	500.00	300.00	875.00	1325.00	0.00
Interest Income	694.69	463.34	289.39	236.84	346.36
Other	50.00				
Total Income	1244.69	763.34	2502.78	3285.77	2244.45
EXPENSES					
Operations	3000.00	2500.00			
Mowing			2500.05	2600.01	2600.22
Spraying Cemetery			924.79	301.81	275.99
Rock			270.62		1099.52
Endowment Fund	500.00				
Other			450.73	353.28	194.88
Total Expenses	3500.00	2500.00	4146.19	3255.10	4170.61
Net Income/(Loss)	-2255.31	-1736.66	-1643.41	30.67	-1926.16
Ending Balance	\$10,274.88	\$8,538.22	\$6,894.81	\$6,925.48	\$4,999.32

WETMORE CEMETERY DISTRICT #16

CHARTER RESOLUTION NO. 92-1

A CHARTER RESOLUTION EXEMPTING WETMORE CEMETERY DISTRICT #16 of NEMAHA COUNTY, KANSAS, FROM THE PROVISIONS OF K.S.A. 1991 SUPP. 79-5021 TO 79-5033, INCLUSIVE, (TAX LID LAW AS AMENDED) AND HEREBY REVERTING TO THE FUND LEVY LIMITS CONTAINED IN K.S.A. 15-1015.

Section 1. The Wetmore Cemetery District #16 of Nemaha County, Kansas by the power vested in it by K.S.A. 1991 Supp. 79-5036(c) and K.S.A. 19-101b, hereby elects to exempt itself from the provisions of K.S.A. 1991 Supp. 79-5021 to 79-5033, inclusive, and any amendments thereto.

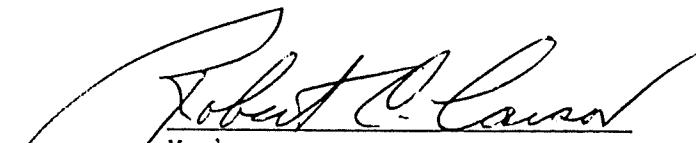
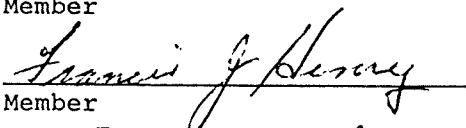
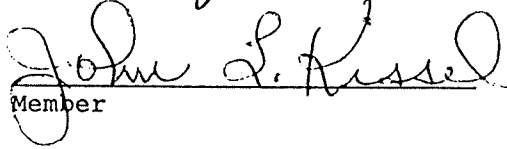
Section 2. Now therefore be it resolved that this charter resolution shall be published once each week for two consecutive weeks in The Courier Tribune newspaper.

Section 3. This Charter Resolution shall take effect 61 days after final publication unless a sufficient petition for a referendum is filed, requiring a referendum to be held on the Resolution as provided in K.S.A. 19-101b in which case this Charter Resolution shall become effective upon approval by a majority of the electors voting thereon.

Charter Resolution No. 92-1 was hereby passed by the Board of Directors of the Wetmore Cemetery District #16 this 26th day of July, 1992.

Wetmore Cemetery #16 District Board

Nemaha County, Kansas


Member

Member

Member



**League
of Kansas
Municipalities**

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL 300 S.W. 8TH TOPEKA, KS 66603-3896 (913) 354-9565 FAX (913) 354-4186

TO: Senator Mark Parkinson, Chairman
Senate Local Government Committee

FROM: Chris McKenzie, Executive Director

DATE: March 18, 1996

SUBJECT: Sub. For House Bill No. 2829

I am writing to advise you of the support of the League of Kansas Municipalities for Sub. for HB 2829 after consideration of the measure on Friday, March 15, 1996 by the League's Finance and Taxation and Legislative Committees.. As introduced originally, HB 2829 was strongly opposed by the League since it would have required a new election on any sales tax financed capital improvement if the governing body of a municipality determined the actual cost of the improvement would exceed the original projected cost of the improvement by 10%. After opposing the bill, the League worked closely with Rep. Sloan to redraft the measure into a procedure which provides a series of valuable standards for the contents of election notices on sales tax and bond financed projects (Section 1(b)) and a hearing process and opportunity for subsequent consultation with the electorate if a project comes in substantially over budget (Section 1 (d) and (e)).

In its current form, Sub. for HB 2829 provides retains fundamental control over financing of public improvement projects at the local level, and the notification provisions of paragraph (b) will ensure adequate disclosure of the components of the cost of any project financed with bonds or sales and use taxes. Further, the provisions of paragraphs (d) and (e) of Section 1 provide local governing bodies with authority not currently available to ask the voters to reconsider a project based on the revised estimates.

We would recommend one revision to the bill, by inserting the words "if any" after the word "expire" in line 30. This is desirable since some local option sales tax proposals will provide for funding of specific projects and ongoing maintenance costs of the facilities as well as other operational costs of the municipality. In other words, not every sales tax proposal envisions a sunset date.

Thank you for your consideration of this matter.

cc/ Representative Tom Sloan

*Senate Local Gov't
3-19-96
Attachment 4*