

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on February 3, 1997, in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Bond,
Senator Goodwin, Senator Hardenburger, Senator Harris,
Senator Karr, Senator Lee, Senator Praeger, and Senator Steineger.

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

Conferees appearing before the committee: Senator Dwayne Umbarger
Hal Hudson, National Federation of Independent Business
Joyce Coker, Johnson County
David L. Patton
Wayne Vennard, Jr.

Others attending: See attached list

The minutes of January 29 and January 30 were approved.

Senator Dwayne Umbarger requested the introduction of a bill which provides for a one-half cent sales tax for up to five years for cities located in Labette County. The revenue collected from the sales tax would be used for economic development in Labette County.

Senator Bond moved to introduce the bill, seconded by Senator Hardenburger. The motion carried.

Hal Hudson, National Federation of Independent Business, requested the introduction of a bill to be effective January 1, 1997, to exclude sales tax, installation, and freight charges from the definition of "retail cost when new" as it applies to the valuation of commercial machinery and equipment. The bill would codify an interpretation of existing law made by the Board of Tax Appeals (BOTA). (Attachment 1)

Senator Bond moved to introduce the bill, seconded by Senator Lee. The motion carried.

Senator Bond asked staff to report in memo form the relationship of Mr. Hudson's suggested legislation to pending legal action regarding BOTA's interpretation. Mr. Hudson commented that, even if the court rules upholding BOTA, it would be appropriate to codify the statutes to make the legislative intent clear to county appraisers. If the court rules against the BOTA decision, he believed the bill would be necessary as the statutes are basically silent on this issue.

Joyce Coker, on behalf of the Johnson County Board of Commissioners, requested the introduction of a bill that would allow Johnson County and other five-commissioner counties an option to streamline the tax refund procedure. (Attachment 2)

Senator Lee moved to introduce the bill, seconded by Senator Bond. The motion carried.

Senator Langworthy called on David L. Patton to speak regarding his candidacy for appointment to the Board of Tax Appeals to fill a four-year term. (Attachment 3)

Mr. Patton, a resident of Dodge City, has been in the general practice of law for 31 years. He introduced his wife of 40 years, Margaret. He informed the committee that, after graduation from Washburn law school, he immediately moved to western Kansas and has remained there since that time. He served as County Attorney in Ford County for two terms. He also served one term on a county commission in the middle '60s when the

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S
Statehouse, at 11:00 a.m. on February 3, 1997.

Legislature passed a reappraisal law. He commented that Ford County complied with the law when surrounding counties did not; therefore, Ford County was subject to many law suits. He tried the original lawsuits. For the last four years, Mr. Patton has been the county counselor for Ford County, handling civil law suits. In this capacity, he appeared many times in front of BOTA as an advocate; therefore, he believed he was knowledgeable of the duties of BOTA members.

Senator Langworthy, noting that Mr. Patton had an impressive resume, opened a question and answer period.

Senator Bond moved to recommend Mr. Patton favorably to the full Senate, seconded by Senator Lee. The motion carried.

Wayne Vennard, Jr., followed with regard to his nomination to serve as a member of the Board of Tax Appeals to fill a four-year term. Mr. Vennard presented his background and qualifications and introduced his wife, Nancy. He noted that he has served in the Department of Revenue as Director of the Taxation Division and Acting Director of the Collections Division since March of 1995. He believed that taxpayers should be treated as human beings and was proud of recent positive changes in the department to improve the collection system which has resulted in fewer taxpayer complaints. (Attachments 4 and 5)

A brief question and answer period followed. Senator Hardenburger commended the Department and Revenue and Mr. Vennard in particular for meeting with and addressing problems registered by retailers from her district who were audited regarding sales tax exemptions. Senator Langworthy noted that Mr. Vennard was another supremely qualified person found by the Governor to serve on the BOTA.

Senator Bond moved to recommend Mr. Vennard favorably to the full Senate, seconded by Senator Steineger. The motion carried.

Judy Krueger, Office of the Governor, responded to Senator Karr's request to clarify the positions and tenure of Mr. Patton and Mr. Vennard. Mr. Patton succeeds Perl Bass, deceased, as the First District representative. Mr. Patton's term expires in the year 2001. Mr. Vennard fills the expired term of Fred Hirsh as the Third District representative. Mr. Vennard's term expires in the year 2000.

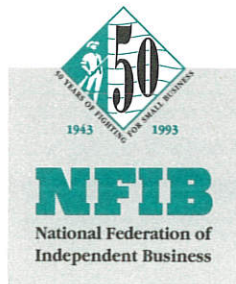
The meeting was adjourned at 11:41 a.m.

The next meeting is scheduled for February 4, 1997.

SENATE ASSESSMENT & TAXATION COMMITTEE GUEST LIST

DATE: February 3, 1997

NAME	REPRESENTING
NANCY VENNARD	
WANNE VENNARD	—
MARGARET PATTON	
DAVID PATTON	
Hal Hudson	NFIB/KS
Judy Krueger	Gov. off.
Ashley Sheard	O.P. Chamber
Bernie Koch	Wichita Area Chamber
Judy Melin	KAC
James Sakoz	Johnson County Court
Don Schwanke	KIOEN
Sen. Dwayne Umbarger	Labette Co. 1/2 & 5c/s Tax
Don Helhaus	Western Resources
Gus Bogina	Board of Tax Appeals
Chris McKenzie	League of KS. Municipalities
Ed Spiess	Petersen Public Affairs
Ken Peterson	KS Petroleum Council



The Voice of Small Business

Before the Kansas Senate Assessment and Taxation Committee
Request for Bill Introduction
By Hal Hudson, State Director
Kansas Chapter, National Federation of Independent Business
February 3, 1997

Madam Chair and Members of the Committee: I am here to request introduction of a bill to exclude sales tax, installation and freight charges from the definition of "retail cost when new" as it applies to the valuation of commercial machinery and equipment.

The Kansas Board of Tax Appeals in its order in March 1995, Docket No. 94-6931-PR, paragraph 20, said:

For all the reasons stated above, the Board finds that add-on costs incurred by the consumer after the retail price is paid, (such as sales tax, installation and freight charges to the ultimate destination), are not included in the "retail cost when new". When separately listed so that they can be readily discerned from the actual retail price, these add-on costs should not be included in the tax valuation of commercial machinery and equipment.

Unfortunately, the BOTTA decision has been held to apply only to the taxpayers who have brought appeals to the Board, and even that decision has been the subject of litigation for nearly two years.

Since commercial machinery and equipment, under the Kansas Constitution, will forever be assessed at not less than 20% of "retail cost when new," we believe the BOTTA interpretation should be applicable to such property of all taxpayers.

To avoid the problem of going back and recalculating assessed value of property already on the county tax rolls, and the potential for loss of revenue currently be collected, we would suggest that the exclusion be made prospective, not retroactive, and begin with all tax years after December 31, 1996.

We believe the exclusion cited by BOTTA is the correct interpretation of existing law, and we ask only that you codify the BOTTA order in the statutes.

Thank you for your consideration of this request.

Senate Assessment + Taxation
2-3-97



REQUEST FOR COMMITTEE BILL

Senate Taxation Committee
From Johnson County Government
Submitted by Joyce Coker, Intergovernmental Coordinator

On behalf of the Johnson County Board of Commissioners, I would like to request that the committee consider introducing a bill that would allow Johnson County and other five-commissioner counties the option to streamline a procedure that would enable us to provide more efficient service to taxpayers.

Current law requires that tax refunds that are more than three years old be approved by the **unanimous** vote of all members of the Board of County Commissioners. That requirement can and has resulted in delays in approving the refunds in counties with five-member commission boards because there are occasions when all five members are not present at meetings. Consideration should be given to changing the vote requirement to a **majority** vote of the five members. To ensure that counties that do not favor the change are unaffected, a local option could be granted for five-commissioner counties to choose or reject the requirement of a unanimous vote.

The County believes that this simple change would be appreciated by taxpayers who will not have to wait until all commissioners are present before their three-year-old tax refunds are approved.

*Senate Assessment & Taxation
2-3-97*

1 AN ACT relating to property taxation; concerning cancellation or
2 refunds of taxes by board of tax appeals; amending K.S.A.
3 79-1702 and repealing the existing section.

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

5 If any taxpayer or any municipality or taxing district shall
6 have a grievance not remediable under the provisions of K.S.A.
7 79-1701 or 79-1701a, and amendments thereto, or which was
8 remediable thereunder and reported to the proper official or
9 officials within the time prescribed but which has not been
10 remedied by such official or officials, such grievance may be
11 presented to the state board of tax appeals and if it shall be
12 satisfied from competent evidence produced that there is a real
13 grievance, it may direct that the same be remedied either by
14 canceling the tax, if uncollected, together with all penalties
15 charged thereon, or if the tax has been paid, by ordering a refund
16 of the amount found to have been unlawfully charged and
17 collected.

18 In all cases where property has been acquired by the state,
19 a political subdivision or an institution exempt from general
20 property taxation, the general property tax for all the years prior
21 to 1975 that are unpaid on the taking effect of this act shall be
22 canceled and abated upon proper application hereunder.

23 In all cases where the identical property owned by any
24 taxpayer has been assessed for the current tax year in more than
25 one county in the state, the board is hereby given authority to
26 determine which county is entitled to the assessment of the
27 property and to charge legal taxes thereon, and if the taxes have
28 been paid in a county not entitled thereto, the board is hereby
29 empowered to direct the authorities of the county which has so
30 unlawfully collected the taxes to refund the same to the taxpayer
31 with all penalties charged thereon.

32 No tax grievance shall be considered by the board of tax
33 appeals unless the same is filed within three years from the date
34 the tax would have become a lien on real estate, except that the
35 board shall have the authority, upon a finding of excusable neglect
36 or undue hardship, to waive the limitations period, and that in no
37 event shall the board order a refund of taxes, pursuant to the
38 authority granted herein, that extends back more than three years
39 from the date of the most recent tax year without the aggrieved

1 person showing proof of a unanimous vote by the board of county
2 commissioners recommending the same. Such vote shall be taken
3 at a regularly scheduled meeting of the board of county
4 commissioners and filed with the state board of tax appeals. *In*
5 *counties with a board of county commissioners with five members*
6 *or more, such counties may, upon adoption of a resolution, elect*
7 *to recommend such tax refunds, by a unanimous vote of those*
8 *commissioners present and participating at a regularly scheduled*
9 *meeting of the board.*

10 In all cases where an error results in an understatement of
11 values or taxes as a result of a mistake on the part of a county, the
12 board of tax appeals, if it shall be satisfied from competent
13 evidence produced that there is an understatement as a result of a
14 clerical error, may order an additional assessment or tax bill, or
15 both, to be issued so that the proper value of the property in
16 question is reflected, except that, in no such case shall the taxpayer
17 be assessed interest or penalties on any tax which may be assessed.
18 No increase shall be ordered to correct such error that extends
19 back more than two years from the date of the most recent tax
20 year. If such error applies to property which has been sold or
21 otherwise transferred subsequent to the time the error was made,
22 no such additional assessment or tax bill shall be issued.

23 Errors committed in the valuation and assessment process
24 that are not specifically enumerated in K.S.A. 79-1701, and
25 amendments thereto, shall be remediable only under the provisions
26 of K.S.A. 79-2005, and amendments thereto.

APPOINTMENTS QUESTIONNAIRE

Office of Governor Bill Graves

Please complete and return this form to the Governor's Appointments Office. Attach additional sheets if necessary.

Name: David L. Patton

Home Address: 1003 Central

City, State, Zip: Dodge City, Kansas 67801

Business Address: P. O. Box 1473

City, State, Zip: Dodge City, Kansas 67801

Home Phone: (316) 227-8869 Business Phone: (316) 225-0238

Date of Birth: August 2, 1931 Place of Birth: Topeka, Kansas

Party Affiliation: Democrat KBI Check: NA NA In Process Complete

Appointed as: _____

Appointment Date: _____ Expiration Date: _____

Term Length: _____ Statutory Authority: _____

Salary: _____ Predecessor: _____

Statutory Requirements: _____

BACKGROUND

1. List high school, college, or other education institutions attended along with the date attended and degree conferred.

<i>Education Institution</i>	<i>Dates</i>	<i>Degree</i>
<u>San Bernardino High School</u>		<u>Graduated 1949</u>
<u>See Attachment for higher education.</u>		

2. List memberships in business, trade and professional organizations for the past 10 years.

<i>Organization</i>	<i>Dates</i>
<u>Kansas Bar Association</u>	<u>Feb. 1966 to Present</u>
<u>American Bar Association</u>	<u>1980 to Present</u>
<u>Kansas Trial Lawyers Association</u>	<u>1967 to Present</u>

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Attachment 3*

EDUCATION

1. Washburn University Law School
Topeka, Kansas
Juris Doctor
February 1966 May 1963 to February 1964
J. Byron Meeks
401 N. Massachusetts Avenue, Kinsley, Kansas 67547
(316) 659-2333

2. Texas Tech University
Lubbock, Texas
BBA (Accounting)
May 1962 May 1960 to May 1962
Other than my wife I do not have anyone.

3. University of California
Berkeley, California
Geophysics September 1951 to August 1953
Either one of my brothers previously listed.

4. Long Beach Community college
Long Beach, California
Geophysics
September 1950 to June 1951

5. San Bernardino Valley College
San Bernardino, California
Science
September 1949 to June 1950

3. List any public offices you have been elected or appointed to, along with the dates of service.

<i>Office Held</i>	<i>Dates</i>
<u>County Attorney; Ford County, Kansas</u>	<u>1967 - 1971</u>
<u>County Commissioner; Ford County, Kansas</u>	<u>1971 - 1973</u>
_____	_____

4. List any positions held with a foreign, federal or local government entity along with the dates of service.

<i>Position</i>	<i>Government Entity</i>	<i>Dates</i>
<u>County Counselor</u>	<u>Ford County, Kansas</u>	<u>1991 to Present</u>
_____	_____	_____
_____	_____	_____

5. List any lobbying activities you have been involved in during the past five years. This includes activities as a registered lobbyist activities for which you were compensated.

<i>Group</i>	<i>Compensation (yes/no)</i>	<i>Dates</i>
<u>None</u>	_____	_____
_____	_____	_____
_____	_____	_____

6. List experience or interest which qualify you for the position to which you have been appointed.

In the late 1960's I tried the original lawsuits on Ad Valorem Tax Equalization in Kansas. As a County Counselor I have appeared many times in front of the Board of Tax Appeals as an advocate.

7. Summarize business and professional experience.

I have been engaged in the general practice of law in Dodge City, Ks. for approximately 31 years. My wife and I have accumulated 10 1/2 quarters of land and have a farming operation also. I am chairman of the Board of WW Capital Corporation, a Holding Company.

8. List any service in the United State military. Include dates of service, branch, date and type of discharge.

<i>Branch</i>	<i>Discharge</i>	<i>Dates</i>
U.S. Army	Honorable	March 54 - January 56
_____	_____	_____
_____	_____	_____

9. Provide details of any arrest, charge or questioning by a federal, state or other law enforcement authority for violation of any federal, state, county or municipal law, regulation or ordinance (excluding traffic violations for which a fine of 100 or less was imposed).
None

10. List and provide details of any interests that may present a conflict of interest for this position.
None

I, DAVID L. PATTON, declare that this questionnaire is true, correct and complete to the best of my knowledge.

David L. Patton
Signature

Dec 23, 1966
Date

Return completed questionnaire to Judy Krueger, Secretary of Appointments, State Capitol, Rm 226-S, Topeka, Kansas 66612.
If you have questions, please call 913/296-4052.

David L. Patton
1003 Central
Dodge City, Kansas 67801
Phone: (316) 225-0238 Office
(316) 227-8869 Home

R E S U M E

Born August 2, 1931 in Topeka, Kansas

Married to Margaret Patton for 39 Years

One Child, Kathleen and two grandchildren

Licensed to practice law in the state of Kansas since February 1966

SCHOOLING:

Grade School, Junior High and two years of High School at Highland Park which was located in rural Shawnee County, Kansas. Graduated June 1949 from San Bernardino High School, San Bernardino, California. Completed undergraduate study in geophysics at the University of California at Berkeley, California in June of 1953. Received B.B.S. in accounting from Texas Tech University in June of 1962. Was graduated from Washburn University Law School in February 1966.

WORK HISTORY:

AMOCO as a Geophysicist from September of 1953 to June 1962. (During which time I was also in the United State Army for two years.) Arthur Andersen Accounting Firm from June 1962 to May 1964. Self Employed in the general practice of law in Dodge City, Kansas from February 1966 to the present time. (During which time I served as County Attorney for Ford County, Kansas.)

PUBLIC SERVICE:

Ford County, Kansas County Attorney 1967 through 1971. Ford County, Kansas County Commissioner from 1971 through 1973. Presently serving as Ford County, Kansas County Counselor.

ORGANIZATIONS:

Kansas Bar Association; Ford/Gray County Bar Association; American Bar Association.

David L. Patton
Resume
Page 2.

ARMED FORCES:

Served two years in the U.S. Army 1954-1956; with overseas service.

BUSINESS INTERESTS:

Owner of Patton Farms located in Ford County, Kansas. One of the organizers of Titan Industries, Inc., which is now owned by WW Capital Corp., a public holding company; Presently serving as Chairman of the Board of WW Capital Corp.



KANSAS COMMISSION ON GOVERNMENTAL STANDARDS AND CONDUCT

STATEMENT OF SUBSTANTIAL INTERESTS FOR INDIVIDUALS WHOSE

APPOINTMENT TO STATE OFFICE IS SUBJECT TO SENATE CONFIRMATION

INSTRUCTIONS. This statement (pages 1 through 4) must be completed by each person whose appointment to a state position is subject to Senate confirmation (K.S.A. 46-247 and 46-248). Failure to complete and return this statement may result in a fine of \$10 per day for each day it remains unfiled. Also, any individual who intentionally fails to file as required by law, or intentionally files a false statement, is subject to prosecution for a class B misdemeanor.

Please read the "Guide" and "Definition" section provided with this form for additional assistance in completing sections "C" through "G". If you have questions or wish assistance, please contact the Commission office at 109 West 9th, Topeka, KS or call 913-296-4219.

A. IDENTIFICATION:

PLEASE TYPE OR PRINT

P A T T O N D A V I D L

Last Name

First Name

MI

P A T T O N M A R G A R E T A

Spouse's Name

1 0 0 3 C E N T R A L A V E N U E

Number & Street Name, Apartment Number, Rural Route, or P.O. Box Number

D O D G E C I T Y K A N S A S 6 7 8 0 1

City, State, Zip Code

3 1 6 ** 2 2 7 ** 8 8 6 9

Home Phone Number

3 1 6 ** 2 2 5 ** 0 2 3 8

Business Phone Number

B. APPOINTED POSITION SUBJECT TO SENATE CONFIRMATION:

B O A R D O F T A X A P P E A L S

List Name of Agency, Commission or Board

M E M B E R

Position

* The last four digits of your social security number will aid in identifying you from others with the same name on the computer list. This information is optional.

* 9 5 0 9

C. **OWNERSHIP INTERESTS:** List any corporation, partnership, proprietorship, trust, joint venture and every other business interest, including land used for income in, which either you or your spouse has owned within the preceding 12 months a legal or equitable interest exceeding \$5,000 or 5%, whichever is less. If you or your spouse own more than 5% of a business, you must disclose the percentage held. Please insert additional page if necessary to complete this section.
 If you have nothing to report in Section "C", check here ____.

BUSINESS NAME AND ADDRESS	TYPE OF BUSINESS	DESCRIPTION OF INTERESTS HELD	HELD BY WHOM	PERCENT OF OWNERSHIP INTERESTS
1. Patton, Kerbs & Hess Central & Comanche, Dodge City, KS 67801	Law Partnership	Partner	X	35% You Spouse Jointly
2. WW Capital Corporation 11990 Grant Street, Suite 400 Northglenn, Colorado 80233	Holding Company	Shareholder Director & Chm. of the	X	18% You Spouse Jointly
3. See Attached Page for Farmland interest and real estate Rentals and investments		Board Owner		You Spouse Jointly
4.				You Spouse Jointly
5.				You Spouse Jointly
6.				You Spouse Jointly
7.				You Spouse Jointly

D. **GIFTS OR HONORARIA:** List any person or business from whom you or your spouse either individually or collectively, have received gifts or honoraria having an aggregate value of \$500 or more in the preceding 12 months.
 If you have nothing to report in Section "D", check here X.

NAME OF PERSON OR BUSINESS FROM WHOM GIFT RECEIVED	ADDRESS	RECEIVED BY:
1.		
2.		
3.		

E. **RECEIPT OF COMPENSATION:** List all places of employment in the last calendar year, and any other businesses from which you or your spouse received \$2,000 or more in compensation (salary, thing of value, or economic benefit conferred on in return for services rendered, or to be rendered), which was reportable as taxable income on your federal income tax returns.

1. YOUR PLACE(S) OF EMPLOYMENT OR OTHER BUSINESS IN THE PRECEDING CALENDAR YEAR. IF SAME AS SECTION "B", CHECK HERE ____.
 If you have nothing to report in Section "E"1, check here ____.

	NAME OF BUSINESS	ADDRESS	TYPE OF BUSINESS
1.	Patton, Kerbs & Hess	Central & Comanche Dodge City, Kansas 67801	Law Partnership
2.	Patton Farms	1003 Central Dodge City, Kansas 67801	Family Farm

2. SPOUSE'S PLACE(S) OF EMPLOYMENT OR OTHER BUSINESS IN THE PRECEDING CALENDAR YEAR.
 If you have nothing to report in Section "E"2, check here .

	NAME OF BUSINESS	ADDRESS	TYPE OF BUSINESS
1.			
2.			

F. **OFFICER OR DIRECTOR OF AN ORGANIZATION OR BUSINESS:** List any organization or business in which you or your spouse hold a position of officer, director, associate, partner or proprietor at the time of filing, irrespective of the amount of compensation received for holding such position. Please insert additional page if necessary to complete this section. If you have nothing to report in Section "F", check here ____.

	BUSINESS NAME AND ADDRESS	POSITION HELD	HELD BY WHOM
1.	Patton, Kerbs & Hess Central & Comanche Dodge City, Kansas 67801	Partner	David L. Patton
2.	WW Capital Corporation 11990 Grant Street, Suite 400 Northclenn, Colorado 80233	Director	David L. Patton
3.	Patton Farms 1003 Central Dodge City, Kansas 67801		David L. Patton & Margaret A. Patton
4.			
5.			

G. **RECEIPT OF FEES AND COMMISSIONS:** List each client or customer who pays fees or commissions to a business or combination of businesses from which fees or commissions you or your spouse received an aggregate of \$2,000 or more in the preceding calendar year. *The phrase "client or customer" relates only to businesses or combination of businesses.* In the case of a partnership, it is the partner's proportionate share of the business, and hence of the fee, which is significant, without regard to expenses of the partnership. An individual who receives a salary as opposed to portions of fees or commissions is generally not required to report under this provision. Please insert additional page if necessary to complete this section.
 If you have nothing to report in Section "G", check here ____.

	NAME OF CLIENT / CUSTOMER	ADDRESS	RECEIVED BY
1.	Ford County, Kansas	100 Gunsmoke Dodge City, Kansas	Partnership
2.	Dodge City Community College	2500 N. 14th Dodge City, Kansas	Partnership
3.	Leo L. Poklage Estate	Central & Comanche	Partnership
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			

H. **DECLARATION:**

I, DAVID L. PATTON, declare that this statement of substantial interests (including any accompanying pages and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement of all of my substantial interests and other matters required by law. I understand that the intentional failure to file this statement as required by law or intentionally filing a false statement is a class B misdemeanor.

12/23/96
Date

David L. Patton
Signature of Person Making Statement

NUMBER OF ADDITIONAL PAGES 1

Return your completed statement to the Secretary of State, State House, Topeka, Kansas 66612.

C. OWNERSHIP INTEREST.

Farm Land - 100% Ownership Jointly With Spouse

SW 1/4 28-T28S-R23W, Ford County, Kansas
SE 1/4 29-T28S-R23W, Ford County, Kansas
SW 1/4 29-T28S-R23W, Ford County, Kansas
Sec. 32-T28S-R23W, Ford County, Kansas
NW 1/4 & W 1/2 NE 1/4 33-T28S-R23W, Ford County, Kansas
S 1/2 19-T27S-R26W, Ford County, Kansas

Real Estate Rentals - 50% Ownership Jointly With Spouse

Lot 88, and North 26.5' of Lot 86, Blk. 51, Fairview Addition,
Dodge City, Kansas

Lot 84 and South 23.5' of Lot 86, Blk. 51, Fairview Addition,
Dodge City, Kansas

Lot 85, Blk. 51, Fairview Addition, Dodge City, Kansas

Lot 87, Blk. 51, Fairview Addition, Dodge City, Kansas

Investments - In Joint Tenancy With Spouse

Stock:

American Brand
GTE
Sprint
Western Resources
20th Century Mutual Funds
KN Energy
KU Energy

Chairperson Langworthy and Ladies and Gentlemen of the Committee:

Thank you for this opportunity to appear before you to present my background and qualifications in support of my nomination as a member of the Kansas Board of Tax Appeals.

I would like to introduce my wife, Nancy, who is with me today. We have lived in Prairie Village since 1983. We have two children. Our son, Michael, is 20, and is a junior at Colorado College in Colorado Springs. Our daughter, Elizabeth, is 16, and is a junior at Shawnee Mission East High School.

I received my B.A. in government from the University of New Hampshire. I have a law degree from Boston University Law School. I have also graduated from the Southwestern Graduate School of Banking at Southern Methodist University. Last year I received my masters degree in public administration from the University of Kansas.

From 1968 to 1972, I was a captain in the Air Force Judge Advocate General's office and served at air force bases in the United States and Thailand. I tried about 100 criminal cases as a prosecutor or defense counsel. I also served as a military judge for about 100 other court cases. As a judge, I ran the court, assessed the admissibility of evidence, instructed jurors, and, if necessary, imposed sentence.

After a short stint in private law practice, I joined the Office of the Comptroller of the Currency; first in the Enforcement and Compliance Division in Washington D.C. and then as senior attorney for Comptroller's Midwestern District office in Kansas City, Missouri. The Comptroller's Office is the primary regulator of national banks.

In almost 20 years with that agency, I represented the Comptroller in all phases of the practice of administrative law. I prepared, negotiated, and issued about 200 agreements and orders to cease

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2-3-97
Attachment 4

and desist with boards of directors of problem national banks and their lawyers. I also represented the agency at several administrative hearings which involved proving violations of law, regulation and unsafe and unsound banking practices.

In 1992, I was elected to the Prairie Village City Council. In that capacity I served for three years upon or chaired a variety of council committees and responded to numerous constituent inquiries.

Since March 1995, I have served in the Graves' Administration at the Department of Revenue as the Director of the Taxation Division and Acting Director of the Collections Division.

The Department recently outlined to this committee the positive changes that have been taking place in Revenue. In addition to those improvements, my Collections Division team took a collections system that was unduly complicated and streamlined it. The old system took 2 years to process a past due tax bill. Our new system reduced that time to less than 1 year.

As part of our collections reform, we undertook a major effort to make sure that taxpayer accounts reflected accurate billing information. We also privatized a portion of the telephone collection activity. We believe Kansas now has the only collection process in the nation that has a public-private partnership where telephone collectors employed by both the state and a private agency work side by side. Both are based on-site at the Docking State Office Building. Those changes in the collection processes resulted in fewer complaints from Kansas citizens.

What is my philosophy of taxation? Margaret Mitchell, that noted tax expert, writes in her novel Gone With The Wind: "Death, taxes and childbirth! There is never any convenient time for any of them!"

Although taxes may not be always convenient, they must be applied in a fair, equitable, and predictable manner. At BOTAs, cases range from multi-million dollar property valuation issues

where the taxpayer is represented by a major law firm or in-house counsel to homestead appeals of a few hundred dollars in which Kansas citizens cannot afford to be represented by a lawyer. These cases, regardless of size, are equally important to the parties appealing their cases to BOTA. For the smaller tax cases, BOTA, in reality, becomes a court of equity; the peoples court.

In the Taxation Division, we recently implemented a problem resolution process that addresses the specific needs of citizens appealing homestead refund cases to BOTA. By intervening early in the hearing process, we believe the number of cases that have to be heard by BOTA will be substantially reduced. The hearing process will be streamlined and will ultimately be citizen-friendly.

If I have learned nothing else in my two years at Revenue, it is that there is a human being behind every social security number. These people must be treated with dignity and respect. I am encouraged by the progress of my Revenue associates in this regard. While I realize that BOTA cannot make everyone happy and in every contested case not every one can gain the decision, we all win if BOTA responds quickly, fairly and responsibly to all citizens. My pledge to you is that if my nomination is confirmed, I will be guided by these values in my decision-making at Board of Tax Appeals.

I would be happy to try to answer any questions that you might have.

Respectfully submitted,

Wayne C. Vennard, Jr.

APPOINTMENTS QUESTIONNAIRE

Office of Governor Bill Graves

Please complete and return this form to the Governor's Appointments Office. Attach additional sheets if necessary.

Name: Wayne Clayton Vennard, Jr.

Home Address: 4011 W. 87th Street

City, State, Zip: Prairie Village, KS 66207

Business Address: Director of Taxation, KDOR, Docking State Office Building

City, State, Zip: Topeka, KS 66625

Home Phone: (913) 642-6740 Business Phone: (913) 296-6431

Date of Birth: August 24, 1943 Place of Birth: Exeter, New Hampshire

Party Affiliation: Republican KBI Check: NA In Process Complete

Appointed as: member - Kansas Board of Tax Appeals

Appointment Date: January 1997 Expiration Date: January 2001

Term Length: 4 years Statutory Authority: K.S.A. 74-2433

Salary: \$72,000 Predecessor: _____

Statutory Requirements: _____

Appoint individuals with legal, accounting, or appraisal training and experience

BACKGROUND

1. List high school, college, or other education institutions attended along with the date attended and degree conferred.

<i>Education Institution</i>	<i>Dates</i>	<i>Degree</i>
<u>Portsmouth High School, Portsmouth, NH</u>	<u>1957-1961</u>	<u>high school degree</u>
<u>University of New Hampshire</u>	<u>1961-1965</u>	<u>Bachelor of Arts</u>
<u>Boston University School of Law</u>	<u>1965-1968</u>	<u>Juris Doctor</u>
<u>Southwestern Graduate School of Banking SMU</u>	<u>1985-1987</u>	<u>Diploma</u>
<u>University of Kansas</u>	<u>1991-1996</u>	<u>Master of Public Admin.</u>

2. List memberships in business, trade and professional organizations for the past 10 years.

<i>Organization</i>	<i>Dates</i>
<u>Bar Association, State of New Hampshire</u>	<u>1968 - present</u>

*Senate Assessment + Taxation
2-3-97
Attachment 5*

3. List any public offices you have been elected or appointed to, along with the dates of service.

<i>Office Held</i>	<i>Dates</i>
<u>City Council Member, Prairie Village, KS</u>	<u>April 1992-April 1995</u>
<u>Division of Taxation, Kansas Department of Revenue</u>	<u>March 1995-present</u>
<u>Acting Director of Collections Division, KDOR</u>	<u>March 1995-present</u>

4. List any positions held with a foreign, federal or local government entity along with the dates of service.

<i>Position</i>	<i>Government Entity</i>	<i>Dates</i>
<u>City Council Member</u>	<u>City of Prairie Village, KS (local)</u>	<u>April 1992-April 1995</u>
<u>Senior Attorney</u>	<u>Comptroller of the Currency (Federal)</u>	<u>October 1975-February 1995</u>
<u>Captain, JAG</u>	<u>USAF (Federal)</u>	<u>October 1968-June 1992</u>

5. List any lobbying activities you have been involved in during the past five years. This includes activities as a registered lobbyist activities for which you were compensated.

<i>Group</i>	<i>Compensation (yes/no)</i>	<i>Dates</i>
<u>None</u>		

6. List experience or interest which qualify you for the position to which you have been appointed.

Director of Taxation and Acting Director of Collections, KS Dept. of Revenue (1995-present)
Lawyer (1968-present)
City Council Member, Prairie Village, KS (1992-1995)

7. Summarize business and professional experience.

Please see attached resume

8. List any service in the United State military. Include dates of service. branch. date and type of discharge.

<i>Branch</i>	<i>Discharge</i>	<i>Dates</i>
Captain, USAF	Honorable	October 1968-June 1972
_____	_____	_____
_____	_____	_____

9. Provide details of any arrest, charge or questioning by a federal, state or other law enforcement authority for violation of any federal, state, county or municipal law, regulation or ordinance (excluding traffic violations for which a fine of !00 or less was imposed).

None

10. List and provide details of any interests that may present a conflict of interest for this position.

None

I, Wayne C. Vennard, Jr., declare that this questionnaire is true, correct and complete to the best of my knowledge.

Wayne C. Vennard, Jr.
Signature

12 - 11 - 1996
Date

Return completed questionnaire to Judy Krueger, Secretary of Appointments, State Capitol, Rm 226-S, Topeka, Kansas 66612.
If you have questions, please call 913/296-4052.

WAYNE C. VENNARD, JR.

4011 W. 87th Street
Prairie Village, Kansas 66207

Home: (913) 642-6740
Office: (913) 296-6431

EXPERIENCE

- March, 1995 - Present Director of Taxation Division and
Acting Director of Collections Division
Kansas Department of Revenue
Topeka, Kansas
- 1983 - February, 1995 Senior Attorney, Midwestern District Office
Office of the Comptroller of the Currency
Administrator of National Banks
Kansas City, Missouri
- Provided legal advice, supporting memoranda and opinions to Comptroller's officials, national bank examiners, and national banks on national banking law. Met with boards of directors of national banks and their counsel to present administrative actions and to respond to a variety of legal inquiries. Participated in all aspects of administrative law practice.
- 1975 - 1983 Staff Attorney and Senior Attorney
Enforcement and Compliance Division
Office of the Comptroller of the Currency
Administrator of National Banks
Washington, D.C.
- Analyzed problem banks and developed administrative actions: including agreements and issuance of cease and desist orders. Participated in all aspects of administrative law practice.
- 1972 - 1975 Attorney, general law practice
Portsmouth, New Hampshire
- 1968 - 1972 Captain, U.S. Air Force
Office of the Air Force Judge Advocate General
- Served as law judge, trial counsel or defense counsel in 200 courts martial.

EDUCATION

- M.P.A.
1996 The Edwin O. Stene Graduate Program
in Public Administration
The University of Kansas
- Diploma
1987 Southwestern Graduate School of Banking
Southern Methodist University
Dallas, Texas
- J.D.
1968 Boston University School of Law
Boston, Massachusetts
- B.A.
Government
1965 University of New Hampshire
Durham, New Hampshire

**PROFESSIONAL
AFFILIATIONS**

Kansas University City Management Trainees Association
(KUCIMATS) - 1993

U.S. District Court for the District of New Hampshire - 1972

New Hampshire Bar Association - 1968

AWARDS

U.S. Department of the Treasury Certificates of Award and
Special Achievement in 1979 (2), 1982, and 1987.

U.S. Air Force Commendation Medal (Thailand service) - 1971

**COMMUNITY
PARTICIPATION**

1993 - 1996 Leadership Northeast (Johnson County, Kansas)
 •Chair - Board of Directors
 •Vice-Chair - Board of Directors
 •1994 Program Committee Co-Chair

1992 - 1995 City Council Member - Ward 5
 City of Prairie Village, Kansas
 •Legislative/Finance Committee Co-Chair
 •Communications Committee Chair
 •Council Committee member

1985 - 1995 Somerset Acres West Homes Association
 Prairie Village, Kansas
 •Past president and board member

1993 Leadership Northeast (Johnson County, Kansas)
 •Graduate of leadership program

1991 - 1992 Communications Committee
 City of Prairie Village, Kansas
 •Appointed member



KANSAS COMMISSION ON GOVERNMENTAL STANDARDS AND CONDUCT

STATEMENT OF SUBSTANTIAL INTERESTS FOR INDIVIDUALS WHOSE

APPOINTMENT TO STATE OFFICE IS SUBJECT TO SENATE CONFIRMATION

INSTRUCTIONS. This statement (pages 1 through 4) must be completed by each person whose appointment to a state position is subject to Senate confirmation (K.S.A. 46-247 and 46-248). Failure to complete and return this statement may result in a fine of \$10 per day for each day it remains unfiled. Also, any individual who intentionally fails to file as required by law, or intentionally files a false statement, is subject to prosecution for a class B misdemeanor.

Please read the "Guide" and "Definition" section provided with this form for additional assistance in completing sections "C" through "G". If you have questions or wish assistance, please contact the Commission office at 109 West 9th, Topeka, KS or call 913-296-4219.

A. IDENTIFICATION:

PLEASE TYPE OR PRINT

V E N N A R D J R W A Y N E C

Last Name

First Name

MI

N A N C Y M A R Y (R E I S) V E N N A R D

Spouse's Name

4 0 1 1 W E S T 8 7 T H S T

Number & Street Name, Apartment Number, Rural Route, or P.O. Box Number

P R A I R I E V I L L A G E K S 6 6 2 0 7

City, State, Zip Code

9 1 3 ** 6 4 2 ** 6 7 4 0

Home Phone Number

9 1 3 ** 2 9 6 ** 6 4 3 1

Business Phone Number

B. APPOINTED POSITION SUBJECT TO SENATE CONFIRMATION:

M E M B E R B O A R D O F T A X A P P E A L S

List Name of Agency, Commission or Board

M E M B E R

Position

* The last four digits of your social security number will aid in identifying you from others with the same name on the computer list. This information is optional.

* 6 6 8 6

C. **OWNERSHIP INTERESTS:** List any corporation, partnership, proprietorship, trust, joint venture and every other business interest, including land used for income in, which either you or your spouse has owned within the preceding 12 months a legal or equitable interest exceeding \$5,000 or 5%, whichever is less. If you or your spouse own more than 5% of a business, you must disclose the percentage held. Please insert additional page if necessary to complete this section.

If you have nothing to report in Section "C", check here ____.

BUSINESS NAME AND ADDRESS	TYPE OF BUSINESS	DESCRIPTION OF INTERESTS HELD	HELD BY WHOM	PERCENT OF OWNERSHIP INTERESTS
1. KALAN ASSOCIATES LIMITED PARTNERSHIP	Limited Partnership - REAL ESTATE	L.P. interest APPROX 25%	X	100 You
MANAGED BY: NEWKIRK MSMT CO. LP				Spouse Jointly
500 PUTNAM AVE GREENWICH CT 06830				You Spouse Jointly
207-624-3600				You Spouse Jointly
				You Spouse Jointly
				You Spouse Jointly
				You Spouse Jointly

D. **GIFTS OR HONORARIA:** List any person or business from whom you or your spouse either individually or collectively, have received gifts or honoraria having an aggregate value of \$500 or more in the preceding 12 months.

If you have nothing to report in Section "D", check here X.

NAME OF PERSON OR BUSINESS FROM WHOM GIFT RECEIVED	ADDRESS	RECEIVED BY:
1. NONE		
2.		
3.		

E. RECEIPT OF COMPENSATION: List all places of employment in the last calendar year, and any other businesses from which you or your spouse received \$2,000 or more in compensation (salary, thing of value, or economic benefit conferred on in return for services rendered, or to be rendered), which was reportable as taxable income on your federal income tax returns.

1. YOUR PLACE(S) OF EMPLOYMENT OR OTHER BUSINESS IN THE PRECEDING CALENDAR YEAR. IF SAME AS SECTION "B", CHECK HERE ____.
 If you have nothing to report in Section "E"1, check here ____.

NAME OF BUSINESS	ADDRESS	TYPE OF BUSINESS
1. K DOR - WAYNE VENNARD	DORRICK ST. OFFICE BLDG TOPEKA, KS 66625	Revenue Dept
2. CDFM ² - NANCY VENNARD	1015 CENTRAL KC MO 64105	ARCHITECTS

2. SPOUSE'S PLACE(S) OF EMPLOYMENT OR OTHER BUSINESS IN THE PRECEDING CALENDAR YEAR.
 If you have nothing to report in Section "E"2, check here ____.

NAME OF BUSINESS	ADDRESS	TYPE OF BUSINESS
1. CDFM ² - NANCY VENNARD	1015 CENTRAL KC MO 64105	ARCHITECTS
2.		

F. OFFICER OR DIRECTOR OF AN ORGANIZATION OR BUSINESS: List any organization or business in which you or your spouse hold a position of officer, director, associate, partner or proprietor at the time of filing, irrespective of the amount of compensation received for holding such position. Please insert additional page if necessary to complete this section. If you have nothing to report in Section "F", check here ____.

BUSINESS NAME AND ADDRESS	POSITION HELD	HELD BY WHOM
1. PRAIRIE VILLAGE CITY COUNCIL MUNICIPAL OFFICES	MEMBER, CITY COUNCIL	SPOUSE - NANCY
4 7700 MISSION RD PRAIRIE VILLAGE, KS 66208		
3.		
4.		
5.		

G. **RECEIPT OF FEES AND COMMISSIONS:** List each client or customer who pays fees or commissions to a business or combination of businesses from which fees or commissions you or your spouse received an aggregate of \$2,000 or more in the preceding calendar year. The phrase "client or customer" relates only to businesses or combination of businesses. In the case of a partnership, it is the partner's proportionate share of the business, and hence of the fee, which is significant, without regard to expenses of the partnership. An individual who receives a salary as opposed to portions of fees or commissions is generally not required to report under this provision. Please insert additional page if necessary to complete this section.

If you have nothing to report in Section "G", check here .

	NAME OF CLIENT / CUSTOMER	ADDRESS	RECEIVED BY
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			

H. **DECLARATION:**

I, WAYNE C. VENNARD JR, declare that this statement of substantial interests (including any accompanying pages and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement of all of my substantial interests and other matters required by law. I understand that the intentional failure to file this statement as required by law or intentionally filing a false statement is a class B misdemeanor.

12-11-1996
Date

Wayne C Vennard Jr
Signature of Person Making Statement

NUMBER OF ADDITIONAL PAGES _____.

Return your completed statement to the Secretary of State, State House, Topeka, Kansas 66612.