

Approved: March 5, 1997  
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Vice-Chairperson David Corbin at 11:00 a.m. on February 24, 1997, in Room 519--S of the Capitol.

Members present: Senator Corbin, Senator Bond, Senator Goodwin,  
Senator Hardenburger, Senator Karr, Senator Praeger,  
Senator Steffes 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: Wayne W. Henson, Mayor of City of Ogden  
Sydney Carlin, Mayor of City of Manhattan  
Russell A. Frey, Riley County Commissioner  
Shirley Sicilian, Department of Revenue

Others attending: See attached list

The minutes of the February 19 and February 20 meetings were approved.

**HB 2080--Concerning the Riley county law enforcement agency; relating to membership therein and the financing thereof.**

Senator Corbin called attention to written testimony in support of **HB 2080** by Senator Lana Oleen who was unable to be in attendance. Her testimony indicated that all parties involved stand in agreement upon the proposal and that it affects only a local area in Riley County. (Attachment 1)

Wayne W. Henson, Mayor of the City of Ogden, testified in support of **HB 2080**. He explained that the City of Ogden finds itself in the difficult situation of being unable to pay its future obligations, especially that of the Riley County Law Enforcement Agency. The problem is a result of the extensive flooding in 1993, which led to citizens leaving town, and the downsizing of the U.S. military in nearby Fort Riley, both of which resulted in a decrease of revenue for the City of Ogden. The bill allows the consolidation of the Ogden Police Department with the Riley County Law Enforcement Agency, which will not totally solve the financial problems for the City of Ogden, but it would allow the city to survive financially. (Attachment 2)

Sydney Carlin, Mayor of the City of Manhattan, testified in support of **HB 2080**. The provisions of the bill call for the City of Manhattan to be responsible for 80 percent of the annual operating budget of the Riley County Law Enforcement Agency and the Board of Riley County Commissioners to be responsible for the remaining 20 percent. Thus, the City of Ogden would no longer be required to provide funding to the Agency. (Attachment 3)

Russell A. Frey, Riley County Commissioner, gave final testimony in support of **HB 2080**. Mr. Frey gave a brief history of the consolidation and funding history of the Riley County Law Enforcement Agency. He reiterated the City of Ogden's critical need for the bill. Because of the immediate need, the bill was drafted to be effective upon publication in the Kansas Register. (Attachment 4)

Senator Corbin called attention to written testimony in support of **HB 2080** by Alvan Johnson, Director of the Riley County Police Department. Mr. Johnson's testimony gives the history of Riley County's consolidated law enforcement and outlines the current funding formula for the Riley County Police Department wherein the City of Manhattan pays 80.55 percent, the City of Ogden pays 2.62 percent, and Riley County pays 16.83 percent. (Attachment 5) With this, the hearing on **HB 2080** was closed.

Senator Bond moved to recommend **HB 2080** favorable for passage and to place it on the Consent Calendar, seconded by Senator Hardenburger. The motion carried.

Attention was turned to a previously heard bill, **SB 252**, relating to severance taxation. Shirley Sicilian, Department of Revenue, briefly reviewed the bill. It removes the current definition of how gross value must be calculated for taxation purposes when gas is not sold or stored at the well-head. Currently, the definition

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:00 a.m. on February 24, 1997.

states that the gross value for such gas shall be based on the first sale. However, in today's market, the first sale price of gas can be inflated by the cost of getting that gas to the location of first sale, and that may not be what the Legislature intended. **SB 252** provides that the value of such gas be determined at well-head removal rather than at first sale. The bill also clarifies that the severance tax as a type of tax that goes through the Department's appeals process.

Senator Karr moved to recommend **SB 252** favorable for passage, seconded by Senator Praeger. The motion carried.

Committee attention was turned to another previously heard bill, **SB 250**, regarding sales taxation exemption for educational institutions. Shirley Sicilian, Department of Revenue, explained that the intent of the bill is to provide a definition of "educational institutions" in the definition section of the Sales Tax Act. It would codify to which educational institutions the exemption applies, which includes Regents universities, Washburn University, vo-tech schools, and community colleges. The definition also includes athletic trusts and foundations and endowment associations which are separately incorporated. She explained a proposed technical amendment to clarify the original intent of the bill to apply to nonprofit educational institutions and nonprofit collegiate and intercollegiate athletic programs. (Attachment 6)

Senator Praeger offered further amendments to **SB 250**. The first amendment clarifies nonprofit trusts and foundations organized and operated for the principal purpose of holding and owning receipts for the support and sole benefit of an educational institution. The second amendment exempts nonprofit trusts and foundations organized and operated for the primary purpose of managing and operating a student union facility for the support and sole benefit of an educational institution. The third amendment exempts nonprofit trusts and foundations organized and operated for the primary purpose of encouraging scholarly investigations and research for the support and sole benefit of an educational institution. (Attachment 7)

Senator Praeger moved to amend **SB 250** as proposed and as proposed by Shirley Sicilian, seconded by Senator Goodwin.

Ms. Sicilian stated that the Department of Revenue does not have a position on Senator Praeger's suggested amendments. She said the fiscal note for exempting student unions is \$150,000 per year, based on typical sales occurring in the last six years. With regard to exemption for research foundations, she noted that she knew of only one organization that would be affected at this time, and this year would have been the first year the Department would have collected sales tax on it. On an annualized basis, the amount would have been approximately \$50,000.

On a call for a vote on Senator Praeger motion to amend **SB 250**, the motion carried.

Senator Praeger moved to report **SB 250** favorable for passage as amended, seconded by Senator Goodwin. The motion carried.

Senator Steineger discussed **SB 290**, a previously heard bill regarding sales taxation exemption for parent teacher organizations and associations. Senator Steineger supported the bill as he felt the Legislature should help these local volunteer organizations whose work and sales benefit public schools. He felt this tax exemption should be included in the list of options to lower taxes to be considered by the Legislature.

Senator Steineger moved to report **290** favorable for passage, seconded by Senator Hardenburger.

Senator Bond reiterated concerns he expressed at the hearing on the bill. Realizing that his opinion was not politically popular, he urged the committee to have the courage to join in his rejection of the bill. Senator Steffes commented that the bill creates only a shift in taxes, not a reduction in taxes; noting that the demand for tax dollars for education exists, and if PTAs and PTOs are excluded from taxation, taxes for education must be collected elsewhere. He felt a decision not to exclude PTAs and PTOs from taxation was a responsible one.

Staff reported that the House assembled an exemption bill last week which included PTOs and PTAs, **HB 2107**. At that time, the Department of Revenue re-evaluated the fiscal note on this particular exemption, and the fiscal note was lowered. Shirley Sicilian, Department of Revenue, confirmed that the fiscal note, based on a survey conducted by a parent teacher organization, was lowered to \$536,000.

On a call for a show of hands in support of Senator Steineger's motion, the motion carried with a show of five in favor.

The meeting was adjourned at 12:00 p.m. The next meeting date is to be announced.



LANA OLEEN  
SENATOR, 22ND DISTRICT  
GEARY AND RILEY COUNTIES



TOPEKA

SENATE CHAMBER

LEGISLATIVE HOTLINE  
1-800-432-3924

COMMITTEE ASSIGNMENTS  
CHAIR: FEDERAL AND STATE AFFAIRS  
CHAIR: LEGISLATIVE EDUCATIONAL PLANNING  
CHAIR: LEGISLATIVE POST AUDIT  
COMMITTEE MEMBER: EDUCATION  
JUDICIARY  
CONTRACT AUDIT  
COMMISSIONER: MIDWESTERN HIGHER  
EDUCATION COMMISSION

TESTIMONY ON HB 2080  
SENATE ASSESSMENT AND TAXATION COMMITTEE  
FEBRUARY 24, 1997

Dear Chairman Langworthy and Members of the Committee

I appreciate the opportunity to address the provisions in HB 2080, which pertain to the Riley County Police Department.

All parties involved - Riley County, the City of Manhattan, the City of Ogden, and the Riley County Law Board all stand in agreement upon the proposal before you today. The changes affect only our local area and do not apply to any other jurisdictions in the state. The local units met the past few months and reached this agreement for two important reasons.

First, the City of Ogden has experienced significant financial challenges due to the downsizing of Fort Riley and the 1993 flood.

Secondly, the restructuring of the law Enforcement Board and the emergency reserve fund allow our area to reflect a better management of local resources.

*Senate Assessment & Taxation  
2-24-97  
Attachment 1*

# CITY OF OGDEN

222 Riley Avenue, P.O. Box C  
(913) 539-0311  
Ogden, Kansas 66517-0843

February 24, 1997  
11:00 a.m.

Honorable Senators of the Senate Committee on  
Assessment and Taxation  
Senator Audrey Langworthy, Chairperson  
Room 519-South  
State House  
Topeka, Kansas 66612

RE: Testimony given by Honorable Wayne W. Henson; Mayor of  
Ogden and Chairperson of the Board of Directors of Riley  
County Law Enforcement Agency (RCPD) in support of  
Amendments to K.S.A. 19-4427 and 19-4443.

Audrey Langworthy, Chairperson  
Dave Corbin, Vice Chairperson  
Dick Bond, Member  
Janice Hardenburger, Member  
Mike Harris, Member  
Sandy Praeger, Member  
Don Sallee, Member  
Janis Lee, Ranking Minority Member  
Greta Goodwin, Member  
Gerald Karr, Member  
Chris Steineger, Member:

The City of Ogden finds itself in the difficult situation of  
-to be very blunt- unable to pay its future obligations,  
especially the one single largest obligation; that of Riley  
County Law Enforcement Agency. You will hear a short history  
of the agency since its 1974 inception later. As Mayor of the  
smaller town I assure you that consolidation has been a major  
blessing and we want it to continue.

Ogden's problem has two basic sources. The first comes from  
the floods of 1993. As a result of extensive flooding several  
times in the Spring of '93, the Federal Emergency Management  
Agency (FEMA) made offers to several Ogden landlords and  
private residents. The FEMA Hazardous Mitigation Program is  
one where instead of building dikes, etc. and trying to prevent  
flooding of areas, the government buys up the frequently  
flooded areas, removes all improvements and returns the land to  
its pre-developed condition. This, of course, means people and  
structures must move out. Ideally, the people move into other  
places in the same town. These areas in Ogden were primarily  
trailer courts with lower income residents in lower cost  
rental units. There was simply not enough lower rent vacant  
units for the FEMA displaced people to move into and so they  
left town. This exodus means less sales of all kinds -

*Senate Assessment & Taxation*  
*2-24-97*  
*Attachment 2*

therefore sales tax decreases and when a major trailer court is removed from the Real Estate and Property Tax roles a big chunk of tax levied revenues to the city goes too. This is what has happened to Ogden over the 1993 to present period.

The second major problem concerns our major industry, i.e. serving the housing needs of adjoining Fort Riley. Ogden is a one company town and Fort Riley is that company. Until about 1 to 1-1/2 years ago the troop level at Fort Riley was around 15,000+. Fort Riley was the home of the 1st Infantry Division and several guest units. Since the downsizing of the US military the 1st Division has moved to Germany (except one brigade) and almost all guest activities are no more. The decrease in the number of troops has had a very noticeable effect on Ogden as many troops had families and rented in Ogden and did business there. This drawdown of troops has also effected the disbursement of education funds from the State to the school districts in both Geary and Riley Counties. Many legislators are familiar with that problem - common both to the school districts and to Ogden's tax income.

Faced with these two problems coming at almost the same time Ogden has been told by our accountants that at the current decrease in revenues and projected increase in various other costs plus RCPD costs - that Ogden will be flat, insolvent, broke in about one year. With the proposed adjustments of RCPD as suggested, where we pay only as Riley County residents, we will be faced with the problems of a very tight budget - but we will survive.

Sincerely,



Wayne W. Henson  
Mayor





**TESTIMONY OF  
THE HONORABLE SYDNEY CARLIN, MAYOR  
CITY OF MANHATTAN**

Chairman Langworthy and Honorable Senators of the Senate Committee on Assessment and Taxation, my name is Sydney Carlin and I am the Mayor of the City of Manhattan. Thank you for allowing us to present you with our suggested amendments to K.S.A. 19-4425 and 19-4443 regarding the Riley County Law Enforcement Agency.

Mr. Johnson and Mayor Henson, have already given you some history and identified the reasons for our local units of government to request these statute changes which will only affect our local consolidated Law Enforcement agency in Riley County. Briefly, the amendments call for the City of Manhattan to be responsible for 80% of the annual operating budget and the Board of Riley County Commissioners to be responsible for the other 20% of the annual operating budget of the Riley County Law Enforcement Agency. The amendment also provides for the governing bodies of the City of Manhattan and the Board of Riley County Commissioners to annually determine a funding distribution by mutual agreement before June 15 of each year. If agreement cannot be reached, then the previous year's funding will govern. Since the City of Ogden would no longer be providing funds to the Agency, the above local units of government believe that it would not be appropriate for the City of Ogden to have an appointed position to the Agency's Governing Body as is currently required by statute. Therefore, a further amendment allows for that position previously held by the Mayor of Ogden or his/her designee to be replaced by a County Commissioner of the Board of Riley County Commissioners or a City Commissioner of the Manhattan City Commission on alternating terms. The final amendment allows for the Law Enforcement Agency to establish and accrue a 15% emergency reserve fund.

I have attached a copy of a letter which indicates the City's support of these amendments, and my fellow City Commissioners are in full agreement.

We appreciate your support for our local units of government to be able to resolve this local situation through the proposed amendments.

Thank you.



February 24, 1997

Honorable Senators of the  
Senate Assessment and Taxation Committee  
c/o Senator Audrey Langworthy, Chairperson  
Room 143-N  
State House  
Topeka, KS 66612

RE: RCPD Statute Amendments

Dear Audrey Langworthy, Chairperson  
David R. Corbin, Vice Chairperson  
Dick Bond, Member  
Janice Hardenburger, Member  
Michael T. Harris, Member  
Sandy Praeger, Member  
Janis K. Lee, Ranking Minority  
Greta Hall Goodwin, Member  
Gerald "Jerry" Karr, Member  
Chris Steineger, Member

The local units of government which currently provide for the funding and representation of the Riley County Law Enforcement Agency request your support for amendments to K.S.A. 19-4427 and 19-4443.

Currently, the City of Manhattan funds 80.6% of the Riley County Law Enforcement Agency, the Board of Riley County Commissioners fund 16.7% and the City of Ogden provides the remaining 2.7%. Due to circumstances beyond its control, such as the downsizing at Ft. Riley and a substantial FEMA buyout program as a result of the Great Flood of 1993, the City of Ogden is experiencing extreme financial challenges. Due to a decrease in population and dwindling revenues, in the spirit of cooperation and the same emphasis that generated consolidated law enforcement initially, the above units of government have agreed to submit the proposed amendments to assist the City of Ogden in overcoming its financial challenges relative to funding of the Riley County Law Enforcement Agency.



Briefly, the amendments call for the City of Manhattan to be responsible for 80% of the annual operating budget and the Board of Riley County Commissioners to be responsible for the other 20% of the annual operating budget of the Riley County Law Enforcement Agency. The amendment also provides for the governing bodies of the City of Manhattan and the Board of Riley County Commissioners to annually determine a funding distribution by mutual agreement before June 15 of each year. If agreement can not be reached, then the previous year's funding will govern. Since the City of Ogden would no longer be providing funds to the Agency, the above local units of government believe that it would not be appropriate for the City of Ogden to have an appointed position to the Agency's Governing Body as is currently required by statute. Therefore, further amendment allows for that position previously held by the Mayor of Ogden or his/her designee to be replaced by a County Commissioner of the Board of Riley County Commissioners or a City Commissioner of the Manhattan City Commission on alternating terms. A further amendment allows for the Law Enforcement Agency to establish and accrue a 15% emergency reserve fund.

Finally, we ask for these amendments to take effect upon publication in the Kansas Register in order to alleviate the City of Ogden from having to incorporate funding for the Riley County Law Enforcement Agency in their 1998 budget.

We appreciate your support for our local units of government to be able to resolve this local situation through amending the consolidation of law enforcement statutes.

Sincerely,



Sydney Carlin  
Mayor

SC/RRF/lis  
97046

**RILEY COUNTY**  
BOARD OF COUNTY COMMISSIONERS



**COMMISSIONERS**  
JIM WILLIAMS  
RUSSELL A. FREY  
BOB NEWSOME

**Riley County Office Building**  
110 Courthouse Plaza  
Manhattan, Kansas 66502  
(913) 537-0700 or 537-6300

Testimony of Russ Frey

2-24-97

To: Senate Committee on Assessment and Taxation

Subject: HB 2080, Riley County Law Enforcement Agency Amendments

Following the problem definition by Mayor Wayne Henson of Ogden, KS and the proposed amendments by Mayor Sydney Carlin of the City of Manhattan, let me summarize our spirit of collaboration and consolidation by addressing the following:

- History
  - Original consolidation in 1974
  - Funding History
- Current need as we face preparation of the 1998 Riley County Law Enforcement Agency budget

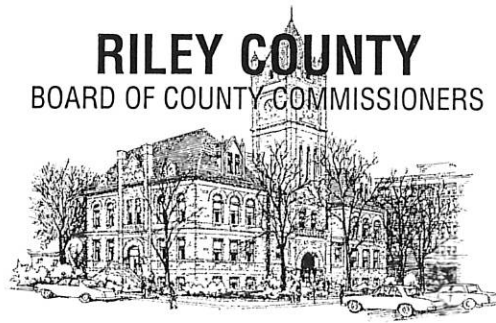
We thank you for the opportunity to address this Riley County concern and ask for your support.

Please also find enclosed a letter of support from my colleagues on the Riley County Commission.

*Russell A. Frey*

*Senate Assessment & Taxation*  
*2-24-97*  
*Attachment 4*

**RILEY COUNTY**  
BOARD OF COUNTY COMMISSIONERS



**COMMISSIONERS**  
JIM WILLIAMS  
RUSSELL A. FREY  
BOB NEWSOME

**Riley County Office Building**  
110 Courthouse Plaza  
Manhattan, Kansas 66502  
(913) 537-0700 or 537-6300

February 24, 1997

Honorable Senators of the Senate Committee  
on Assessment and Taxation  
The Honorable Audrey Langworthy, Chair  
Room 519-5  
State House  
Topeka, KS 66612

RE: RCPD Statute Amendments

Dear Senator Langworthy:, Chair and Members:

We request your support for the amendments to K.S.A. 19-4427 and 19-4443, concerning the funding and representation of the Riley County law Enforcement Agency.

Currently, we fund 16.7% of the Riley County Law Enforcement Agency, the City of Manhattan Funds 80.6%, and the City of Odgen provides the remaining 2.7%. Due to circumstances beyond its control, such as the downsizing at Fort Riley and a substantial FEMA buyout program as a result of the flood of 1993, the City of Ogden is experiencing extreme financial challenges. Due to a decrease in population and dwindling revenues, in the spirit of cooperation and the same emphasis that generated consolidated law enforcement initially, the above units of governments have agreed to submit the proposed amendments to assist the City of Ogden in overcoming its financial challenges relative to funding of the Riley County Law Enforcement Agency.

Briefly, the amendments call for Riley County to be responsible for 20% of the annual operating budget and for the City of Manhattan to be responsible for 80% of the annual operating budget of the Riley County Law Enforcement Agency. The amendment also provides for the governing bodies of the City of Manhattan and Riley County to annually determine a funding distribution by mutual agreement before June 15th of each year. If agreement cannot be reached, then the previous year's funding will govern. Since the City of Ogden

Senator Audrey Langworthy  
February 24, 1997

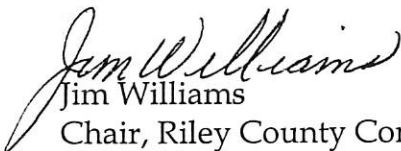
page 2

would no longer be providing funds to the Agency, the above local units believe that it would not be appropriate for the City of Odgen to have an appointed position to the Agency's governing body, as is currently provided by statute. Therefore, further amendment allows for that position previously held by the Mayor of Odgen or their designee to be replaced by a County Commissioner of the Board of Riley County or a City Commissioner of the Manhattan City Commission on alternating terms. A future amendment allows for the Law Enforcement Agency to establish and accrue a 15% emergency reserve fund.

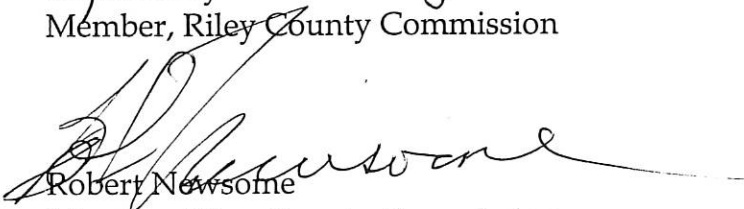
Finally, we ask for these amendments to take effect upon publication in the Kansas Register in order to alleviate the City of Odgen from having to incorporate funding for the Riley County Law Enforcement Agency in the 1998 budget.

We appreciate your support for our local units of government to be able to resolve this local situation through amending the consolidation of law enforcement statutes.

Sincerely,

  
Jim Williams  
Chair, Riley County Commission

  
Russell Frey  
Member, Riley County Commission

  
Robert Newsome  
Member, Riley County Commission

/cwc

Testimony for the Senate Committee on  
Assessment and Taxation

February 24, 1997

My name is Alvan Johnson. I am the Director of the Riley County Police Department. I have held my position since 1978. I was the Assistant Director of the Department from 1974 to 1978.

My purpose is to provide you with a brief history of Riley County's consolidated law enforcement. Our community leaders from Ogden, Manhattan and Riley County will outline the funding problem for Ogden and recommend a solution.

The request we have before you today will affect only Riley County, no one else.

Riley County consolidated the Ogden and Manhattan Police Departments with the Riley County Sheriff's Office in 1974. The new organization operates under the name of the Riley County Police Department. The Department currently operates with a staff of 145 people. The Department is governed by the Riley County Law Enforcement Agency, a seven member board comprised of leaders of several local communities, and our County Attorney. Revenues to fund the new organization were to be generated in a manner consistent with the funding arrangement of the previously existing departments.

More specifically, the original funding formula for R.C.P.D. was based on the assumption that 100% of the costs for law enforcement in Riley County consisted of Manhattan and Ogden's police budgets, together with that of the Riley County Sheriff's Office. 1972 was used as the base year from which the formula was drawn. The budgeted amount of each, of the total (100%), was then converted to a percentage factor and applied against the funding requirement of R.C.P.D. each year, as developed and approved by the Law Board. The percentages were 80.55% for Manhattan, 3.59% for Ogden and

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Attachment 5*

15.86% for Riley County. This formula was used until the law change in 1978.

In 1977 the Ogden City Council approached the Law Board and requested an adjustment in the amount of funding being provided by Ogden. The city's population was dwindling somewhat, causing the cost to the individual Ogden taxpayer to increase disproportionately to that of the Manhattan and Riley County Taxpayers. The Board agreed and together with our legislative representatives worked out an acceptable solution, changing the funding statute in 1978 to:

*"...(2) the levy for the city of the third class then shall be fixed at a rate higher or lower than its previous mill levy for such purpose, by an amount equal to the net increase or decrease in the mill levy rate that the levy of the city of the first class bears to that of its levy for the previous year;*

*(3) the county then shall levy a tax at a mill rate sufficient to pay the remaining portion of the budget of the law enforcement agency and department."*

Essentially, Ogden's mill levy increase/decrease is tied to Manhattan's with the County absorbing any differences that might occur.

This funding formula continues today and is the current funding formula for the Riley County Police Department. Using this formula, Manhattan is paying 80.55%, Ogden is paying 2.62% and Riley County is paying 16.83%.

For a number of reasons which are noted in the attached letter, Ogden cannot afford to continue to pay. It is recommended in the proposed legislation that Manhattan pay 80% of the costs for operating R.C.P.D. and Riley County pay 20%.

In line with the attached letter, we at the Riley County Police Department wholeheartedly support the proposed legislation.



# RILEY COUNTY POLICE DEPARTMENT

ADMINISTRATION, TRAINING • 115 N. 4TH • (913) 537-6100 • FAX 565-6525  
INVESTIGATIONS • 115 N. 4TH ..... (913) 537-2108 • FAX 537-3640  
PATROL, RECORDS • 600 COLORADO ..... (913) 537-2112 • FAX 537-4930  
JAIL • 600 COLORADO ..... (913) 537-2112 • FAX 537-3810

**ALVAN D. JOHNSON**  
**DIRECTOR**

February 21, 1997

To The Honorable Senators of the Senate Committee on Assessment and Taxation  
c/o Senator Audrey Langworthy, Chairperson  
Room 143-N  
State Capitol Building  
Topeka, Kansas 66612

RE: RCPD Statute Amendments

Dear Senator Langworthy and Members of the Committee,

The local units of government which currently provide for the funding and representation of the Riley County Law Enforcement Agency request your support for amendments to K.S.A. 19-4427 and 19-4443.

Currently, the City of Manhattan funds 80.6% of the Riley County Law Enforcement Agency, the Board of Riley County Commissioners fund 16.7% and the City of Ogden provides the remaining 2.7%. Due to circumstances beyond its control, such as the downsizing at Ft. Riley and a substantial FEMA buyout program as a result of the Great Flood of 1993, the City of Ogden is experiencing extreme financial challenges. Due to a decrease in population and dwindling revenues, in the spirit of cooperation and the same emphasis that generated consolidated law enforcement initially, the above units of government have agreed to submit the proposed amendments to assist the City of Ogden in overcoming its financial challenges relative to funding of the Riley County Law Enforcement Agency.

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designee to be replaced by a County Commissioner of the Board of Riley County Commissioners or a City Commissioner of the Manhattan City Commission on alternating terms. A further amendment allows for the Law Enforcement Agency to establish and accrue a 15% emergency reserve fund.

Finally, we ask for these amendments to take effect upon publication in the Kansas Register in order to alleviate the City of Ogden from having to incorporate funding for the Riley County Law Enforcement Agency in their 1998 budget.

We appreciate your support for our local units of government to be able to resolve this local situation through amending the consolidation of law enforcement statutes.

Sincerely,

A handwritten signature in cursive script that reads "Alvan D. Johnson". The signature is written in black ink and is positioned to the right of the typed name.

Alvan D. Johnson  
Director  
Riley County Police Department

ADJ/mlk



**Proposed Amendments to S250 as introduced:**

- “Educational institution” means any *non profit* school, college and university that offers education at a level above the twelfth grad, and conducts regular classes and courses of study required for accreditation by, or membership in, the North Central Association of Colleges and Schools, the state board of education, or that otherwise qualify as an “educational institution,” as defined by K.S.A. 74-50,103 and amendments thereto. ...
- nonprofit ~~entitites, including but not limited to,~~ trusts, and foundations *and other entities* organized and operated *exclusively* to hold and own receipts, as well as grants and gifts, in the interest of collegiate and intercollegiate athletic programs *for the support and sole benefit of an educational institution.*

Senate Assessment & Taxation

2-24-97

Attachment 6

Proposed Amendments to S250 as introduced

Educational institution means any *nonprofit* school, college and university that offers education at a level above the twelfth grade, and conducts regular classes and courses of study required for accreditation by, or membership in, the North Central Association of Colleges and Schools, the state board of education, or that otherwise qualify as an "educational institution," as defined by K.S.A. 74-50,102 and amendments thereto. . . .

(3) *nonprofit entities, including but not limited to, trusts and foundations and other entities organized and operated to hold and own receipts, for the principal purpose of holding and owning receipts, as well as grants and gifts, in the interest of collegiate and intercollegiate athletic programs for the support and sole benefit of an educational institution.*

(4) *nonprofit trusts and foundations and other entities organized and operated for the primary purpose of managing and operating a student union facility for the support and sole benefit of an educational institution*

(5) *nonprofit trusts and foundations and other entities organized and operated for the primary purpose of encouraging, fostering, and conducting scholarly investigations and industrial and other types of research for the support and sole benefit of an educational institution*

Senate Assessment + Taxation  
2-24-97  
Attachment 7