

Approved: April 29, 1999
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson David Adkins at 9:00 a.m. on March 23, 1999 in Room 519-S of the Capitol.

All members were present except: All present

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor of Statutes
Shirley Sicilian, Department of Revenue
Mary Shaw, Committee Secretary

Conferees appearing before the committee: None

Others attending: See attached list

The Chairman called the committee's attention to discussion of:

SB 11 - Correction of property tax clerical errors

The Chairman recognized Representative Ray who made a motion, and seconded by Representative Sharp, to report SB 11 favorable for passage. Motion carried.

The Chairman called the committee's attention to discussion of:

SB 78 - Property tax exemption for irrigation natural gas supply systems

The Chairman explained that this is the bill regarding providing a property tax exemption for private utilities. He also asked that the committee consider including in **SB 78, HB 2180**, the bill by Representative Weber which takes care of the lake lot situations, and **HB 2120** by Representative Sloan, which is the extension of the burden of proof change to include commercial and industrial property. The Chairman explained that Representative Horst had visited with him regarding the Salina airport, and the platting of land around the Salina airport, regarding the current statute requiring that the Register of Deeds shall not record any plat unless such plat is accompanied by a receipt from the county treasurer for all real estate taxes due and owing on land to be platted and has created some problems at the airport in Salina. The Chairman indicated that in this particular case the city of Salina has presented some conceptual clarifications, but essentially what they are looking for is that particularly due and owing to mean taxes payable on December 20 for plats filed between November 1 and June 19, and taxes payable on June 20, for plats filed between June 20 and October 31 essentially to clean up that timing mechanism, otherwise the due and owing provision will require significant outlays before you could get your plat recorded. The Chairman also asked the committee to consider **HB 2526** which has not had a hearing, but is a repealer of some statutes that the Department of Administration in their review of statutes has some statutes on the books that still require the Director of Accounts and Reports to report, withhold and remit certain federal taxes, these were federal taxes that were in place before the imposition or creation of the Internal Revenue Service and the Internal Revenue Code and the repealer takes some obsolete law out of the statute books. Also, Don Hayward, Revisor, mentioned that after extensive research by April Holman she discovered some concern with the way in which the small claims procedure was established with BOTA and mentioned an amendment regarding it.

The Chairman recognized Representative Wilk who made a motion, and seconded by Representative Aurand, to amend SB 78 by incorporating HB 2526, HB 2180, HB 2020 to include modification of presenting the proof of income from the property, to enforce the plat airport amendment, and the clarification of accessing the small claims section of the Board of Tax Appeals into the bill. Questions and discussion followed. Motion carried.

The Chairman recognized Representative Wilk who made a motion, and seconded by Representative Gregory, to pass SB 78 favorably as amended. Motion carried.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, Room 519-S Statehouse, at 9:00 a.m. on March 23, 1999.

The Chairman called the committee's attention to discussion of:

HB 2565 - Washburn University retailer's sales tax imposition authorized

The Chairman introduced Chris Courtwright, Kansas Legislative Research Department, who briefed the committee on various requests from the previous meeting. He distributed the sales tax pull factor and this a study from Dr. Darling at Kansas State University (Attachment 1), copy of the levy sheet for Topeka proper and Shawnee County (Attachment 2), and information that he had been working with the Department of Revenue regarding sales tax (Attachment 3).

Committee discussion and questions followed.

The Chairman asked David Monical, Washburn University, regarding that the tax substitution does not create a \$5 million dollar windfall for the university. Mr. Monical explained that they took a look sales tax receipts over the past decade, actual receipts, and they used a three year rolling average and a five year rolling average. He mentioned that a three year rolling average would have projected 14.4 and a five year rolling average almost a million dollars less than actual receipts, 13.9 million. Their concern initially was making and setting policy on the highest estimated sales taxes ever collected in the county. Mr. Monical also noted that they are replacing 7 mills on the general fund which is currently capped by state statute. They are also replacing something over 8 mills in their employee benefits contribution fund. Mr. Monical explained that they will be replacing out-district tuition currently paid by the townships within Shawnee county to the university which is \$24 per credit hour for freshman and sophomore students. Additionally the distribution of motor vehicle taxes is based upon the total aggregate levy of an organization with respect to the total aggregate level of the county. They go in essence from being about 12 or 13 percent of the tax base to about 3.5 or 4. That impacts the motor vehicle revenues which they would receive in their capital fund. The net result is there could be as much as a million dollars, could be 1.5 million, depending on what the receipts do, it could be less than a million dollars. Their concern is to put the substantial portion of that away into a rainy day fund to levy out the fluctuations in the sales tax. Mr. Monical mentioned that the worst thing they could do is come back next year and ask for an increase in the rate or come back in two years and say reinstate the mill levy. Questions and discussion followed.

The Chairman recognized Representative Jenkins who made a motion, and seconded by Representative Flora, to adopt the balloon (Attachment 4) with one adjustment on page 1 for a conceptual amendment regarding 12-198 for technical cleanup to effectuate the intent of being able to collect the use tax. Questions and discussion followed. Motion carried.

The Chairman recognized Representative Gregory made a motion, and seconded by Representative Edmonds, to amend the protest percentage from 10% to 3%.

The Chairman recognized Representative Kirk who made a substitute motion, and seconded by Representative Flora, to change the protest percentage from 3% to 5%. Questions and discussion followed. Motion carried.

The Chairman recognized Representative Jenkins who made a motion, and seconded by Representative Kirk, to pass **HB 2565** favorable as amended.

The Chairman recognized Representative Aurand who made a substitute motion, and seconded by Representative Minor, to insert **HB 2160**, the motor vehicle and fairness in equity act (situs bill), into **HB 2565**. Questions and discussion followed. Motion failed.

The Chairman recognized Representative Jenkins who made a motion, and seconded by Representative Kirk, to pass **HB 2565** favorable as amended. Motion carried.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, Room 519-S Statehouse, at 9:00 a.m. on March 23, 1999.

The Chairman called the committee's attention to discussion of:

SB 252 - Tax levy rate limitations

The Chairman recognized Representative Ray who made a motion, and seconded by Representative Campbell, to pass SB 252 favorable for passage.

The Chairman recognized Representative Johnston who made a substitute motion, and seconded by Representative Gregory, to amend the statutes so that the property tax lid is in effect permanently and retain provisions of HB 252. Questions and discussion followed. Motion carried.

The Chairman recognized Representative Johnston who made a motion, and seconded by Representative Sharp, to approve SB 252 favorably as amended. Motion carried. Representative Campbell and Representative Ray requested to be recorded as voting "no" on the motion.

The Chairman called the committee's attention to discussion of:

SB 226 - Approval resolution of increased property tax in taxing subdivisions

The committee had questions and discussion followed regarding what the bill would do.

The Chairman recognized Representative Tomlinson who made a motion, and seconded by Representative Campbell, to report SB 226 as favorable for passage. Questions and discussion followed.

The Chairman recognized Representative Gregory who made a substitute motion, and seconded by Representative Howell, to propose to amend SB 226 as explained on the attached amendment for two provisions, one for local units that would require a charter resolution or ordinance which is then subject to protest or public vote and for the Legislature to spend any of these dollars it would require a supermajority 2/3 vote of the Legislature (Attachment 5). Questions and discussion followed. Representative Edmonds suggested that the vote be divided. The Chairman called for the vote on part one of the amendment regarding a resolution or charter ordinance. Division was requested and the vote was 12 in favor and 9 opposed. Motion carried. The Chairman called for the vote on part two of the amendment regarding a 2/3 vote of the Legislature. Division was requested and the vote was 10 in favor and 12 opposed. Motion failed.

The Chairman recognized Representative Kirk who made a motion, and seconded by Representative Gilbert, to amend a phrase that indicates that the amount allowed to exceed from the previous year would be based upon the CPI. Questions and discussion followed. Division was requested and the vote was 12 in favor and 9 opposed. Motion carried. Representative Vickrey, Representative Howell, Representative Tomlinson and Representative Jenkins requested to be recorded as voting "no" on the motion.

The Chairman recognized Representative Aurand who made a motion, and seconded by Representative Gregory, with concern with the timing issue and how that affects a protest petition within localities, make this a mandatory referendum if they go beyond the CPIU.

The Chairman recognized Representative Johnston who made a motion, and seconded by Representative Findley, to pass HB 226 out favorably as amended. Motion carried.

The Chairman recognized Representative Findley who made a motion, and seconded by Representative Minor, to introduce a bill regarding recreation systems, districts and cities. Motion carried.

The meeting was adjourned at 11:00 a.m.

HOUSE TAXATION COMMITTEE
GUEST LIST

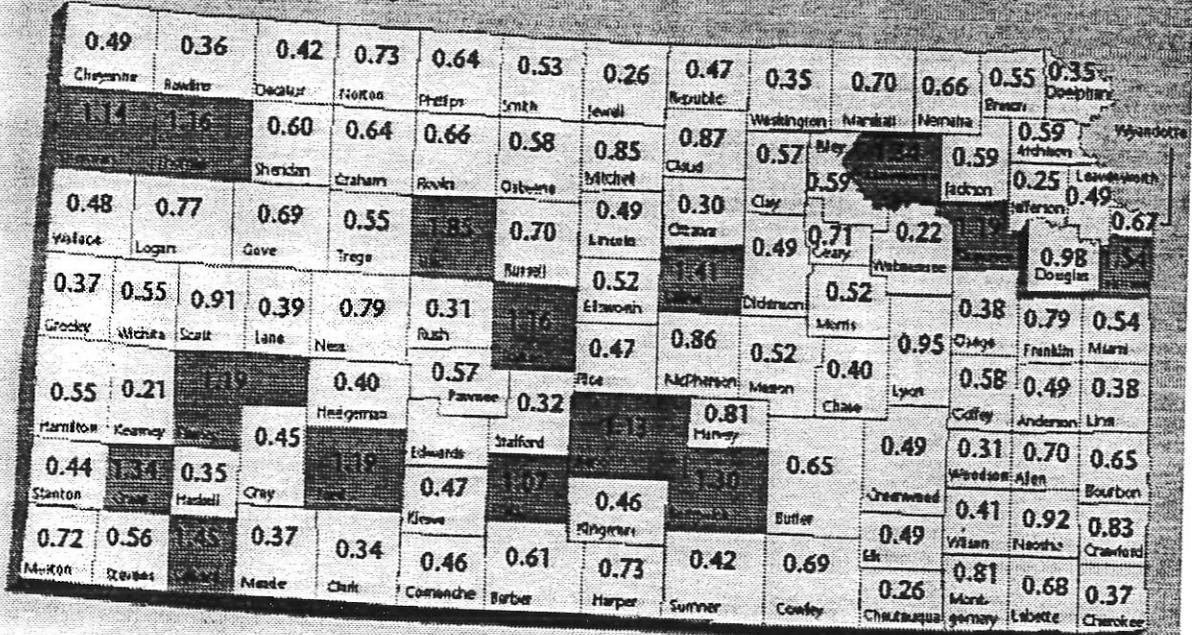
DATE: March 23, 1999

Randy Allen	Ks. Association of Counties
Annie Kuecher	Representative
Kelly Kuetala	City of Overland Park
Paul Welcome	KCAA
Judy Malen	Ks. Assn of Counties
Don Moler	CKM
Larry Klayman	League of KS Municipalities
Chige Peters	Ks Taxpayers Network
Spurty Caldwell	Topeka Chamber of Commerce
Martha Jean Smith	KMHA
Marcia Tom	Sedgwick County
Art Brown	min. - m. Lumbardment
Doug Smith	City & Topeka
Tom Bruno, M.D.	CPAK
John D. Pinegar	City of Topeka
David & Monical	Washburn University
Rich McKelley	WU
Chuck Long	W.U. Regents
SCOTT SCHMETTER	MOA

Retail muscle

A new study found that Johnson County, described as "a three-armed retail giant," is siphoning shoppers from its neighbors — including Douglas County. Here, each county's "pull factor" is shown. A factor above 1 indicates a county attracting more business than it loses.

■ Counties that attract more shoppers than they lose □ Counties that lose shoppers



Source: Kansas State University

BARRY NICHOLS/JOURNAL-WORLD GRAPHIC

House Taxation
3-23-99
Attachment 1



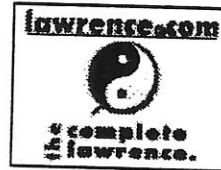
Douglas County losing shoppers to neighboring powerhouse



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Updated 3:24:43 AM Thursday, December 3, 1998

But the city of Lawrence is attracting more shoppers who come from outside city limits, a new study found.



By Richard Brack

Journal-World Business Editor

Lawrence is becoming more attractive to shoppers even as Douglas County is losing retail business to a neighboring powerhouse, a new study found.

But booming retail development on South Iowa Street and elsewhere should help Douglas County as it battles neighboring Johnson County for shoppers, said David Darling, the Kansas State University economist who conducted the statewide research.

"We're seeing that Johnson County is gaining market share, and it is gaining it at the expense of some of its neighbors," including Douglas County, Darling said. "Douglas County actually lost ground while Johnson County gained."

In fact, the study found Johnson County captured nearly 25 percent of the state's total retail market, with about \$5.5 billion in retail sales.

The finding is a good illustration of the situation statewide -- bigger is better when it comes to retail muscle.

"Small cities tend to lose trade to larger ones," Darling said. "Our study indicates that the retail strength of Kansas' communities has a strong correlation with their population."

The annual study measures the retail strength of Kansas counties and cities by their "trade pull," an equation that aims to show which areas are capturing more retail trade than they're losing. It is based on sales tax collections and population data.

A factor of 1.0 indicates a perfect capture of local trade, or an area where the number of residents leaving to shop is equal to the number of visitors who enter the area. A factor above 1.0 indicates a community pulling trade from beyond its borders, and values less than 1.0 indicate a community losing business to other places.

For the year ended June 30, Douglas County's trade pull factor fell to 0.98, indicating it was losing shoppers. In 1997, the county's pull factor was in positive territory.

The big reason for the decline is Johnson County. According to Darling, that county's strength presents a special challenge for its neighbors, all of which saw declining or flat pull factors in the latest study.

Besides its decline in pull factor, Douglas County's share of the state's total retail market also fell, to 3.42 percent from 3.51 percent a year ago.

In Wyandotte County, the pull factor fell to 0.67 from 0.72 and its market share dipped to 4.01 percent from 4.29 percent. Darling said the county's market share was bolstered by its relatively large population.

"Therefore, one can conclude that Johnson County retailers took market share away from Douglas and Wyandotte county retailers," Darling said.

Despite the overall county's decline, trade pull increased slightly in Lawrence -- to 1.19

through June 30, indicating the city was drawing more shoppers from outside its borders.

Topeka's trade pull, meanwhile, declined and Overland Park's went up.

"Olathe took a big jump, from 1.26 to 1.46," Darling said, attributing the increase to the opening of the Great Mall of the Great Plains.

Because such additions of retail space tend to increase a community's trade pull, Darling said recently opened department stores and other retailers on Lawrence's South Iowa Street would almost certainly increase Lawrence and Douglas County numbers next year.

"That usually will precipitate changes in retail trade activity," he said. "You can assume new square footage will attract the commercial dollar."

Ranked by retail trade capture, which gauges the number of shoppers served, Lawrence was in the top 10 cities statewide.

Trade capture is arrived at by multiplying trade pull by the community's population.

[Click here for map](#)

-- Richard Brack's phone message number is 832-7194. His e-mail address is rbrack@ljworld.com.

Reader Reaction

[[Read the Rules](#)] [[Read what others say](#)]

Name:

Email:

Subject:

Message:

Shawnee Co
City of Topeka

Assessed Valuation
1998

985,400,716
694,921,444 70.52%

1 mill
\$985,401
\$694,921

18.317 mills
\$18,049,585
\$12,728,876

To get same
\$12.729 m
from countywide
levy 12.92

House Taxation
3-23-99
Attachment 2

Tax Unit #	State	County	City	Township	USD 501	USD 345	Transit	MTAA	Library	Washburn	Total
001	1.500	36.958	31.671	---	50.971	---	2.611	1.673	7.007	18.317	150.708
301	1.500	36.958	---	13.628	---	44.983	---	1.673	7.007	---	105.749

	0.25% County Sales Tax Collections	Growth	Exhibit: State Sales Tax Growth	Estimated Amount of 0.25% from Topeka	Growth	Estimated Topeka Share of County Tax
FY 1996	\$5,143,951			\$4,768,992		92.71%
FY 1997	\$5,208,482	1.25%	4.69%	\$4,907,403	2.90%	94.22%
FY 1998	\$5,670,335	8.87%	9.44%	\$5,133,082	4.60%	90.53%
FY 1999	November Consensus Est		3.58%			
FY 2000	November Consensus Est		3.57%			

SHAWNEE COUNTY TAX LEVY SCHEDULE
Prepared by the County Clerk's Office
Tax Levies Per \$1,000 Assessed Valuation

Comparison of 1997 to 1998 Levies: Table with columns for 1998 DIS, VALUATION, 1997 LEVY, 1998 LEVY, and DIFF. Includes sections for CITIES, TOWNSHIPS, SCHOOL DISTRICTS, and OTHER DISTRICTS.

UNIFIED SCHOOL DISTRICTS 1998: Table with columns for 1998 General, Supp. General, Capital Outlay, Bond & Interest, Adult Educ., Special Assessments, Special Liability Expense, and TOTAL LEVY. Lists districts like KSA, 321 Roseville, 330 Dover, etc.

FIRE DISTRICT LEVIES 1998: Table with columns for Fire Protection, Bond & Interest, First Responder EMS, Employee Benefits, and TOTAL LEVY. Lists districts like KSA, No 1 Grove, Menoken, Silver Lake, etc.

COUNTY SEWER DISTRICT LEVIES: Table with columns for 1998 Bond & Interest, and TOTAL LEVY. Lists districts like KSA, NO 2, NO 4, etc.

OTHER DISTRICT LEVIES 1998: Table with columns for KSA, Various, Police, Employee Benefits, and TOTAL LEVY. Lists entities like Metro Topoka Airport Authority, Sherwood Improvement District, etc.

THIRD CLASS CITIES 1998: Table with columns for Street Lighting, Employee Benefits, Law Enforcement, and TOTAL LEVY. Lists cities like KSA, Auburn City, Roseville City, etc.

DRAINAGE DISTRICT LEVIES: Table with columns for KSA 24-407, General, and TOTAL LEVY. Lists districts like Kaver River Drainage, North Topoka Drainage, etc.

WATERSHED DIST LEVIES: Table with columns for KSA 24-1219, General, CROSS CREEK J-42, and WAKARUSA J-35.

Shawnee County Only 1998: Table with columns for K.S.A. and LEVY. Lists various levies like Educational Building, Institutional Building, Shawnee County Levies, Topoka City Levies, Metro Transit Auth Levies, Metro Topoka Airport Authority Levies, Topoka-Sn Co Public Library Levies, Washburn University Levies.

TOWNSHIP LEVIES APPLICABLE TO CITIES 1998: Table with columns for K.S.A. 15-104 for all funds, General, Cemetery, Library, Bond & Interest, Employee Benefits, Employee, Out Dist Tuition, Township Hall, and TOTAL LEVY. Lists townships like Auburn Township on Auburn City, Dover Township on Willard City, etc.

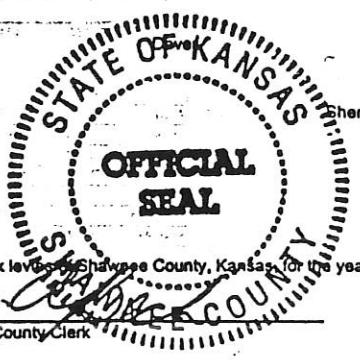
TOWNSHIP LEVIES 1998: Large table with columns for K.S.A., 79-1962, 68-518a, 79-1962, 2-1318, 12-1405, 80-1903, 79-1962, 12-16, 102, 12-16, 102, 10-113, 13-13a26, 65-6113, 80-1413, 79-2839, 8-1962, 79-2940, 79-2940, General, Road, Hall, Wood, Cemetery, Fire, Library, Employee Benefits, Employee, Bond, Out Dist Tuition, Ambulance, Respond, Special, No Fund, Park, and TOTAL LEVY. Lists townships like Auburn, Dover, Grove, Menoken, Monmouth, Roseville, Silver Lake, Soldier, Tecumseh, Topoka, Willard.

SHAWNEE COUNTY 1998

UNIT	S	COUNTY	CITY	TOWNSHIP	USD	TRANSIT	AIRPORT	LIBRARY	UNIVERSITY	FIRE	CEMETERY	DRAINS	TWP/CITY	SEWERS	IMPV	DIST	LTS	TOTAL
001	State	County	Topeka		#501	MTA	MTAA	Library	Washbum									160.708
002	State	County	Topeka		#501	MTA	MTAA	Library	Washbum			Shunga						150.708
003	State	County	Topeka		#501	MTA	MTAA	Library	Washbum			N Topeka						153.723
007	State	County	Topeka		#345	MTA	MTAA	Library	Washbum			N Topeka						147.735
009	State	County	Topeka		#345	MTA	MTAA	Library	Washbum									144.720
010	State	County	Topeka		#450	MTA	MTAA	Library	Washbum									139.160
014	State	County	Topeka		#437	MTA	MTAA	Library	Washbum									143.099
016	State	County	Topeka		#345	MTA	MTAA	Library	Washbum			Kaw						146.714
025	State	County	Topeka		#450	MTA	MTAA	Library	Washbum								Wakarusa	140.152
026	State	County	Topeka		#450	MTA	MTAA	Library	Washbum		Sn Ctr Cem						Wakarusa	140.342
098	State	County	Topeka		#501	MTA	MTAA	Library	Washbum									150.708
100	State	County		Rossville	#321		MTAA			Fire #3								91.989
102	State	County		Rossville	#321		MTAA			Fire #3							Cross Ck	93.487
103	State	County		Rossville	#321		MTAA			Fire #3		Rossville					Cross Ck	97.894
104	State	County		Rossville	#321		MTAA			Fire #3		Rossville						96.396
105	State	County		Rossville	#321		MTAA			Fire #3		Tri-County						91.989
130	State	County		Rossville	#321		MTAA			Fire #3		Rossville	Rossville				Cross Ck	101.757
131	State	County		Rossville	#321		MTAA			Fire #3		Rossville	Rossville				Cross Ck	97.350
132	State	County		Rossville	#321		MTAA			Fire #3		Rossville	Rossville					95.852
150	State	County		Grove	#321		MTAA	Library		Fire #1								93.274
153	State	County		Grove	#372		MTAA	Library		Fire #1								103.972
156	State	County		Grove	#372		MTAA	Library		Fire #1		Silver Lake						103.972
157	State	County		Grove	#372		MTAA	Library		Fire #1		N Topeka						106.987
200	State	County		Silver Lake	#372		MTAA			Fire #1		Rossville						113.124
201	State	County		Silver Lake	#321		MTAA			Fire #1		Rossville						102.426
202	State	County		Silver Lake	#321		MTAA			Fire #1								98.019
203	State	County		Silver Lake	#372		MTAA			Fire #1								108.717
204	State	County		Silver Lake	#372		MTAA			Fire #1		Silver Lake						108.717
205	State	County		Silver Lake	#372		MTAA			Fire #1		Kaw						110.711
206	State	County		Silver Lake	#372		MTAA			Fire #1		Tri-County						108.717
230	State	County		Silver Lake	#372		MTAA			Fire #1		Silver Lk						107.653
231	State	County		Silver Lake	#372		MTAA			Fire #1		Silver Lake Silver Lk						107.653
232	State	County		Silver Lake	#372		MTAA			Fire #1		Tri-County Silver Lk						107.653
250	State	County		Menoken	#372		MTAA	Library		Fire #1								106.073
251	State	County		Menoken	#345		MTAA	Library		Fire #1								109.474
257	State	County		Menoken	#372		MTAA	Library		Fire #1		N Topeka						109.088
258	State	County		Menoken	#345		MTAA	Library		Fire #1		N Topeka						112.489
263	State	County		Menoken	#345		MTAA	Library		Fire #1		Kaw						111.468
264	State	County		Menoken	#372		MTAA	Library		Fire #1		Kaw						108.067
265	State	County		Menoken	#372		MTAA	Library		Fire #1		Silver Lk						106.073
301	State	County		Soldier	#345		MTAA	Library		Fire #1								105.749
302	State	County		Soldier	#340		MTAA	Library		Fire #1								108.121
313	State	County		Soldier	#345		MTAA	Library		Fire #1		N Topeka						108.764
325	State	County		Soldier	#345		MTAA	Library		Fire #1								121.804
327	State	County		Soldier	#345		MTAA	Library		Fire #1								135.804
328	State	County		Soldier	#345		MTAA	Library		Fire #1								132.908
329	State	County		Soldier	#345		MTAA	Library		Fire #1								123.488
330	State	County		Soldier	#345		MTAA	Library		Fire #1								125.687
331	State	County		Soldier	#345		MTAA	Library		Fire #1								116.008
351	State	County		Tecumseh	#450		MTAA	Library		Top/Tec								103.915
353	State	County		Tecumseh	#450		MTAA	Library		Top/Tec							Wakarusa	104.907
358	State	County		Tecumseh	#450		MTAA	Library		Top/Tec								114.182
360	State	County		Tecumseh	#450		MTAA	Library		Top/Tec								113.941
361	State	County		Tecumseh	#450		MTAA	Library		Top/Tec								108.794
400	State	County		Monmouth	#450		MTAA	Library		Fire #1								100.283
401	State	County		Monmouth	#450		MTAA	Library		Fire #1							Wakarusa	101.275
403	State	County		Monmouth	#434		MTAA	Library		Fire #1							Wakarusa	110.712
451	State	County		Williamsport	#437		MTAA	Library		Fire #1							Wakarusa	103.458
452	State	County		Williamsport	#437		MTAA	Library		Fire #1								102.464
455	State	County		Williamsport	#450		MTAA	Library		Fire #1								98.525
456	State	County		Williamsport	#450		MTAA	Library		Fire #1							Wakarusa	99.517
458	State	County		Williamsport	#450		MTAA	Library		Fire #1		Sn Center					Wakarusa	99.707
459	State	County		Williamsport	#437		MTAA	Library		Fire #1		Sn Center					Wakarusa	103.648
500	State	County		Auburn	#437		MTAA	Library		Fire #2							Wakarusa	110.823
502	State	County		Auburn	#330		MTAA	Library		Fire #2							Wakarusa	89.168
504	State	County		Auburn	#330		MTAA	Library		Fire #2								88.176
513	State	County		Auburn	#437		MTAA	Library		Fire #2								109.631
530	State	County		Auburn	#437		MTAA	Library		Fire #2							Wakarusa	111.273
550	State	County		Dover	#330		MTAA	Library		Fire #4								88.769
551	State	County		Dover	#330		MTAA	Library		Fire #4							Wakarusa	89.761
552	State	County		Dover	#321		MTAA	Library		Fire #4								97.746
581	State	County		Dover	#437		MTAA	Library		Fire #4								110.224
565	State	County		Dover	#437		MTAA	Library		Fire #4							Wakarusa	111.216
580	State	County		Willard	#321		MTAA	Library		Fire #4								91.288
600	State	County		Mission	#437		MTAA	Library		Fire #4								103.945
605	State	County		Mission	#437		MTAA	Library		Fire #4							Wakarusa	104.937
619	State	County		Mission	#437		MTAA	Library		Fire #4								108.166
651	State	County		Topeka	#437		MTAA	Library		Top-Tec								109.469
652	State	County		Topeka	#437		MTAA	Library		Top-Tec							Wakarusa	110.461
653	State	County		Topeka	#450		MTAA	Library		Top-Tec							Wakarusa	106.522
654	State	County		Topeka	#450		MTAA	Library		Top-Tec								105.530
658	State	County		Topeka	#437		MTAA	Library		Top-Tec							Pauline Lts	112.144

RECEIVED
DEC 08 1998

DIVISION OF
PROPERTY VALUATION



I, Cynthia A. Beck, County Clerk of Shawnee County, Kansas do hereby certify that the above is a correct statement of the tax levied in Shawnee County, Kansas for the year 1998.

(SEAL)

Cynthia A. Beck, Shawnee County Clerk

2-3 689

This has to correspond growth calculations.

Microsoft Excel - Washburn J.xls

Geneva 10 100%

F29 Pre-FY95 estimated for Shawnee Co

Fiscal Year	Shawnee Co. (.25%)	City of Topeka (1%)	What a Washburn Tax of .25% would yield: If county level	If city level		What a countywide Washburn Tax yields (full year)
11						
12						
13	Est./Actual Distribution Amounts by Year		What a Washburn Tax of .25% would yield:			
14	Fiscal Year	Shawnee Co. (.25%)	City of Topeka (1%)	If county level	If city level	
15						at 2% growth
16	1989	\$ 4,190,021	\$ 14,766,023	\$ 4,190,021	\$ 3,691,506	FY 99 \$ 15,037,728.42
17	1990	\$ 4,239,755	\$ 14,905,221	\$ 4,239,755	\$ 3,726,305	FY 2000 \$ 15,338,482.99
18	1991	\$ 4,212,734	\$ 14,851,005	\$ 4,212,734	\$ 3,712,751	
19	1992	\$ 4,466,467	\$ 15,595,813	\$ 4,466,467	\$ 3,898,953	
20	1993	\$ 4,893,866	\$ 16,608,360	\$ 4,893,866	\$ 4,152,090	
21	1994	\$ 4,733,422	\$ 17,584,386	\$ 4,733,422	\$ 4,396,097	
22	1995	\$ 5,071,537	\$ 19,280,027	\$ 5,071,537	\$ 4,820,007	at 4% growth
23	1996	\$ 5,143,951	\$ 19,075,967	\$ 5,143,951	\$ 4,768,992	FY 99 \$ 15,332,585.84
24	1997	\$ 5,208,482	\$ 19,629,610	\$ 5,208,482	\$ 4,907,403	FY 2000 \$ 15,945,889.27
25	1998	\$ 5,670,335	\$ 20,532,329	\$ 5,670,335	\$ 5,133,082	
26						
27		\$ 47,830,570	\$ 172,828,741	\$ 47,830,570	\$ 43,207,185	at 1.6% growth
28						FY 99 \$ 14,978,756.94
29		Pre-FY95 estimated for Shawnee Co				FY 2000 \$ 15,577,907.21
30						
31						
32						

Sheet2

Ready

Date 3-22-99 of page 3
 Post-It Fax Note 7871
 To Mrs. Carolyn L. ...
 Co./Dept. Co. Revenue
 Phone # 602 862-6000
 Fax # 602 862-6000

House Taxation
 3-23-99
 Attachment 3

This shows Shawnee Co. State Tax Collection growth and the city and county tax.

Microsoft Excel - Washburn J to Vicks

Geneva 10 100%

127

Shawnee County State Sales Tax Collections and Taxable Sales									
Fiscal Year	Collections	Taxable Sales	State Rate*	Per Cent Change	Est./Actual Distribution Amounts by Year				
					Shawnee Co. (.25%)	City of Topeka (1%)	Per Cent Change		
							Shawnee	Topeka	
1989	\$ 51,621,056	\$1,290,526,408	4.00%		\$ 4,190,021	\$ 14,766,023			
1990	\$ 55,498,389	\$1,305,844,443	4.25%	1.2%	\$ 4,239,755	\$ 14,905,221	1.2%	0.9%	
1991	\$ 55,144,691	\$1,297,522,151	4.25%	-0.5%	\$ 4,212,734	\$ 14,851,005	-0.6%	-0.4%	
1992	\$ 58,466,052	\$1,375,671,803	4.25%	6.0%	\$ 4,466,467	\$ 15,595,813	6.0%	5.0%	
1993	\$ 73,858,220	\$1,507,310,614	4.90%	9.6%	\$ 4,693,666	\$ 16,608,360	9.6%	6.5%	
1994	\$ 71,436,805	\$1,457,893,974	4.90%	-3.3%	\$ 4,733,422	\$ 17,584,386	-3.3%	5.9%	
1995	\$ 76,539,641	\$1,562,033,489	4.90%	7.1%	\$ 5,071,537	\$ 19,280,027	7.1%	9.6%	
1996	\$ 77,920,420	\$1,590,212,658	4.90%	1.8%	\$ 5,143,951	\$ 19,075,967	1.4%	-1.1%	
1997	\$ 80,098,821	\$1,634,669,820	4.90%	2.8%	\$ 5,208,482	\$ 19,629,610	1.3%	2.9%	
1998	\$ 84,131,690	\$1,716,973,275	4.90%	5.0%	\$ 5,670,335	\$ 20,532,329	8.9%	4.6%	
					Methodology for pre-95 Shawnee Co. amounts, allowing for (Residential utilities are subject to local sales tax but exem				
Rate changes don't tie back to fiscal years precisely for each rate change, as new rate may have been implemented one month into a fiscal year									
					After determining state taxable sales, compared the compu for FY 96, 97, 98 and using the average percentage added				

Ready Sun 11:00 AM

Microsoft Excel - w

HOUSE BILL No. 2565

By Committee on Taxation

3-18

House Taxation
3-23-99
Attachment 4

9 AN ACT relating to Washburn University of Topeka; concerning the fi-
10 nancing and governance thereof; amending K.S.A. 13-13a04, 13-
11 13a05, 13-13a18, 13-13a25 ~~and 13-13a26~~ and K.S.A. 1998 Supp. 13-
12 13a23 and repealing the existing 12 sections. [Delete

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

15 New Section 1. The board of regents of Washburn University of To-
16 peka may adopt a resolution imposing a countywide retailers' sales tax
17 within Shawnee county. The rate of any such tax shall not exceed .65%.
18 Such university is prohibited from administering or collecting such tax
19 locally, but shall utilize the services of the state department of revenue
20 to administer, enforce and collect such tax. Except as otherwise provided
21 by section 2, such tax shall be identical in its application and exemptions
22 therefrom to the Kansas retailers' sales tax act, and all laws and rules and
23 regulations of the state department of revenue relating to the Kansas
24 retailers' sales tax act shall apply to such tax insofar as the same may be
25 made applicable.

governing the collection of retailers' sales tax and compensating
use tax for counties and cities which have imposed a retailers'
sales tax and all laws

26 (b) The secretary of revenue is authorized to administer, enforce and
27 collect the university's retailers' sales tax and to adopt such rules and
28 regulations necessary for the efficient and effective administration, en-
29 forcement and collection thereof. The state director of taxation shall cause
30 such taxes to be collected within the boundaries of Shawnee county at
31 the same time and in the same manner provided for the collection of the
32 state retailers' sales tax. All moneys collected by the director of taxation
33 pursuant to the provisions of this section shall be credited to the Wash-
34 burn University of Topeka retailers' sales tax fund, which fund is hereby
35 established in the state treasury. Any refund due on any tax collected
36 pursuant to this section shall be paid out of the sales tax refund fund and
37 reimbursement to such fund shall be made by the director of taxation
38 from collections of the university's sales tax revenue. All moneys collected
39 pursuant to this section for such university shall be remitted at least quar-
40 terly by the state treasurer to the treasurer of such university.

41 (c) All revenue received by Washburn University of Topeka from its
42 retailers' sales tax shall be used solely for the purpose of financing its
43 operations regarding all support activities described by K.S.A. 13-13a18,

and amendments thereto.

New Sec. 2. The following sales shall be subject to the taxes levied by Washburn University of Topeka under the provisions of section 1, and amendments thereto:

(a) All sales of natural gas, electricity, heat and water delivered through mains, lines or pipes to residential premises for noncommercial use by the occupant of such premises and all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes for agricultural use;

(b) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises; and

(c) all sales of intrastate telephone and telegraph services for non-commercial use.

Sec. 3. K.S.A. 13-13a04 is hereby amended to read as follows: 13-13a04. (a) Subject to the provisions of subsection (c), the board of regents of a municipal university which has a taxing district that includes only territory lying within the corporate limits of the city where the university is located, shall consist of nine members as follows:

(1) Four members shall be appointed by the mayor with the approval of the governing body of the city in which the university is located and shall hold office as provided in K.S.A. 13-13a05 and amendments thereto. Members appointed under this provision shall be residents of the city in which the university is located, one from each of the three districts from which state senators are elected by residents of the city, and one from the city at large.

(2) Three members shall be appointed by the governor and shall hold office as provided in K.S.A. 13-13a06 and amendments thereto. Members appointed under this provision shall be residents of the state.

(3) One member shall be the mayor of the city in which the university is located or another member of the governing body of the city who is selected by the mayor.

(4) One member shall be a member of the state board of regents selected by the state board at its regular meeting in September of each year, to serve as a member of the board of regents of the municipal university for the ensuing year. Resignations from the board of regents of the municipal university shall be made to the chairperson of the board. The chairperson shall report any vacancy occurring in the board to the authority which appointed the member whose position is vacant. All vacancies shall be filled, by the authority which appointed the member whose position is vacant, by the appointment of a successor to hold office for the remainder of the unexpired term and until a successor is appointed and qualified.

(b) The board of regents of a municipal university which has a taxing district *for retailers' sales tax purposes* that includes the entire territory of the county where the university is located, shall consist of ~~four~~ *nine* members as follows:

(1) ~~Four~~ *Three* members shall be appointed by the mayor with the approval of the governing body of the city in which the university is located and shall hold office as provided in K.S.A. 13-13a05 and amendments thereto. Members appointed under this provision shall be residents of the city in which the university is located, one from each of the three districts from which state senators are elected by residents of the city; ~~and one from the city at large.~~

(2) ~~Two~~ *Three* members shall be appointed by the governor and shall hold office as provided in K.S.A. 13-13a06 and amendments thereto. *The* members appointed under this provision shall be residents of the state.

(3) ~~Two members~~ *One member* shall be appointed by the board of county commissioners of the county in which the university is located and shall hold office as provided in K.S.A. 13-13a06 and amendments thereto. ~~Members~~ *The member* appointed under this provision shall be ~~residents~~ *a resident* of the county but shall reside outside the city in which the university is located.

(4) One member shall be the mayor of the city in which the university is located or another member of the governing body of the city who is selected by the mayor.

(5) One member shall be a member of the state board of regents selected by the state board at its regular meeting in September of each year, to serve as a member of the board of regents of the municipal university for the ensuing year.

Resignations from the board of regents of the municipal university shall be made to the chairperson of the board. The chairperson shall report any vacancy occurring in the board to the authority which appointed the member whose position is vacant. All vacancies shall be filled, by the authority which appointed the member whose position is vacant, by the appointment of a successor to hold office for the remainder of the unexpired term and until a successor is appointed and qualified.

(c) The board of regents of the municipal university shall be composed of the members who are holding office and serving on the board on the effective date of this act until their successors are appointed. Thereafter the membership of the board of regents shall be composed as provided for in subsection (a) or subsection (b).

Sec. 4. K.S.A. 13-13a05 is hereby amended to read as follows: 13-13a05. ~~On the effective date of this act, the governing body of the city shall appoint two members of the board of regents as successors to two of the members who were appointed by the governing body prior to the~~

effective date of this act. The term *(a) Whenever the board of regents of a municipal university levies a countywide retailers' sales tax pursuant to the ~~[provision]~~ of this act the term ~~[x]~~ of the member member ~~[x]~~ appointed ~~to~~ serve for a term expiring June 30, 1982 ~~[by the mayor of the city,]~~ shall ~~[expire]~~ on the effective date of this act ~~[and the mayor shall appoint three successor members, subject to confirmation by the governing body of the city, one each being a resident of the 18th, 19th and 20th state senatorial districts. The successor member]~~ shall be a resident ~~[of the 18th state senatorial district]~~ and ~~[shall serve for a term expiring June 30,] 1983 ~~[2003.]~~~~ ~~[The successor member to the member]~~ whose term expired June 30, 1981, shall be a resident of ~~[who was appointed from the 19th state senatorial]~~ ~~[district]~~ and ~~[shall serve for a term expiring June 30,] 1984 ~~[2000. The]~~ term~~ ~~[of the members appointed by the governing body prior to the effective date of this act to serve for terms expiring June 30, 1983, and June 30, 1984, respectively, shall expire June 30, 1982. On July 1, 1982, the governing body shall appoint two successor members to serve for terms expiring June 30, 1985. One [successor member] shall be a resident [of the]~~ ~~20th state senatorial district]~~ and the other successor member shall be a resident of the city at large ~~[shall serve for a term expiring June 30, 2002. Upon the expiration of the terms of the four three members first appointed after the effective date of this act, each~~ successor member shall be appointed and hold office for a term of four years and until a successor has been appointed and qualified.*

[provisions
from the city-at-large

lapse. The terms of office of the members from the 18th, 19th and 20th state senatorial districts appointed by the mayor of the city prior to the levying of a countywide retailer's sales tax shall expire on the dates of their existing terms respectively.

[Each

(b) Whenever the board of regents of a municipal university levies a countywide retailers' sales tax pursuant to the provisions of this act the board of county commissioners of the county in which the university is located shall appoint a member of the board of regents who is a resident of the county but not of the city. The term of office of the appointee shall ~~[expire June 30, 2001. Upon expiration of the term of the member first appointed after the effective date of this act, each successor member shall]~~ be ~~[appointed and hold office]~~ for a term of four years and until a successor has been appointed and qualified.

Each successor member shall be appointed and hold office for a term of four years and until a successor has been appointed and qualified.

Sec. 5. K.S.A. 13-13a18 is hereby amended to read as follows: 13-13a18. ~~Such~~ *(a) The board of regents shall each year, of a municipal university which has not levied a retailers' sales tax under the provisions of this act may annually levy a tax for the support of such municipal university, including buildings, equipment and repairs of the buildings and equipment of such municipal university, insurance, and may include provisions for retirement annuities and pensions, group disability income insurance, group term insurance and group hospitalization and major medical insurance for the benefit of instructors and other employees, and may establish a procedure whereby the instructors and other employees of such municipal university may, subject to rules and regulations of such*

board of regents, request such board of regents in writing for reductions in compensation and the contribution thereof for tax sheltered annuities as permitted under the provisions of the internal revenue code of 1954, as amended, and including such amount as shall be necessary for the annual operation of such municipal university and for the retirement of bonds issued as provided in K.S.A. 13-13a23, ~~or acts amendatory thereof and amendments thereto~~, and for a sinking fund to retire such bonds, not exceeding in any one year five (~~5~~) mills on all taxable tangible property within the taxing district of such municipal university. Whenever such board of regents shall determine that the tax levied for the purposes specified in this section for the prior year will be insufficient to finance such purposes for the current year, such board may adopt a resolution declaring it necessary to increase such levy in an amount not to exceed one (~~1~~) mill in any one year up to an amount which together with the amount of the previous levy shall not exceed a total of seven (~~7~~) mills in any year. Such resolution shall state the total amount of the tax to be levied for such purposes and shall be published once each week for three (~~3~~) consecutive weeks in a newspaper having general circulation in the city in which such municipal university is located. Whereupon such increased levy may be made for the current year and each succeeding year unless a petition requesting an election upon the proposition to increase the tax levy in excess of the rate of such levy in the prior year, signed by electors equal in number to not less than ~~five percent (5%)~~ 5% of the qualified electors who voted at the last preceding regular city election, as shown by the poll books, is filed with the county election officer within ~~sixty (60)~~ 60 days following the date of the last publication of the resolution. In the event a valid petition is filed, no such increased levy shall be made without such proposition having been submitted to and having been approved by a majority of the electors voting at an election called and held thereon. All such elections shall be called and held in the manner prescribed for the calling and holding of elections upon the question of the issuance of bonds under the general bond law. The president and clerk of such board of regents shall, on or before August 25, certify such levy to the county clerk who is hereby authorized and required to place the same on the tax roll of said county to be collected by the treasurer of the county as are other taxes. The proceeds of such levy shall be paid over by the county treasurer to the treasurer of such board of regents, subject to the order of said board of regents. The tax levy authorized by this section shall be in addition to the tax levy authorized by K.S.A. 13-13a23, or acts amendatory thereof.

(b) The board of regents which has levied a countywide retailers' sales tax under the provisions of this act may use the proceeds of such sales tax for the same purposes that the revenue from a tax on tangible property

2 may be used. ~~[Except for payments on general obligation bonds outstanding on the date this act takes effect, no other ad valorem property tax shall be levied by such board of regents except as authorized by K.S.A. 1998 Supp. 13-13a23.]~~ [Delete

3
4
5 Sec. 6. K.S.A. 1998 Supp. 13-13a23 is hereby amended to read as
6 follows: 13-13a23. (a) The board of regents of any municipal university
7 heretofore or hereafter created and established under the provisions of
8 article 13a of chapter 13 of the Kansas Statutes Annotated, and amend-
9 ments thereto, shall have the continuing right, power and authority, by
10 resolution, to issue bonds of such municipal university from time to time,
11 for the purpose of acquiring real estate, erecting buildings or additions
12 to present buildings and the purchase of equipment for such buildings
13 and for refunding any indebtedness of such university. There shall not be
14 outstanding at any one time an aggregate of bonds of the municipal uni-
15 versity in excess of 2% of the assessed valuation of the taxable tangible
16 property within the ~~taxing district of the municipal university~~ *corporate*
17 *limits of the city in which the university is located.* The bonds shall bear
18 interest at a rate not exceeding the maximum rate of interest prescribed
19 by K.S.A. 10-1009 and amendments thereto and shall mature not later
20 than 30 years from date of issuance.

21 (b) Provisions for the payment of bonds issued under this section shall
22 be made by the establishment of a sinking fund to be created out of the
23 proceeds derived from the taxes levied each year by the board of regents
24 of such municipal university *pursuant to subsection (c) of this section.*

25 (c) The board of regents is hereby authorized to levy taxes on all
26 taxable tangible property ~~within the taxing district of the municipal uni-~~
27 ~~versity~~ *the corporate limits of the city in which the university is located*
28 to provide for (1) the sinking fund established under subsection (b); (2)
29 the construction, reconstruction, or equipping of new or existing build-
30 ings; and (3) for any other capitalized equipment or permanent improve-
31 ments. *Except as provided in subsection (d), such taxes shall be in addition*
32 *to all taxes which may be levied by the board of regents pursuant to K.S.A.*
33 *13-13a18 and amendments thereto and shall not exceed 3 mills in any*
34 *one year.*

35 (d) *The board of regents which has levied a retailers' sales tax under*
36 *the provisions of this act* ~~[may levy not to exceed 3 mills in any one year~~
37 ~~for the purposes of this act and no other tax shall be levied on property~~
38 ~~by such board.]~~

shall levy no other ad valorem property tax
except as authorized by K.S.A. 1998 Supp.
13-13a23 and K.S.A. 75-6111.

39 (e) The proceeds from the tax levy authorized under this section,
40 other than that portion of the proceeds for the sinking fund, may be
41 accumulated from year to year and expended for the construction, recon-
42 struction or equipping of new or existing buildings, permanent improve-
43 ments or capitalized equipment or for any one or more of such purposes,

and shall not be subject to the provisions of the budget laws, except that in making the budget of the municipal university the amount so accumulated and the amount expended thereof shall be shown therein for the information of the taxpayers.

Sec. 7. K.S.A. 13-13a25 is hereby amended to read as follows: 13-13a25. As used in K.S.A. 13-13a25 through 13-13a34:

(a) "Board of levy" means the board of county commissioners of every county in which there is not located a municipal university [~~and the township trustee, township clerk and township treasurer, acting as a board, of every township within every county in which there is located a municipal university.~~]

(b) "Municipal university" means a municipal university established under the provisions of article 13a of chapter 13 of Kansas Statutes Annotated.

(c) "Municipal university district" means the taxing district of a municipal university.

(d) "Taxing subdivision" means every county in which there is not located a municipal university [~~and every township within every county in which there is located a municipal university.~~]

(e) "State board" means the state board of education.

Sec. 8. ~~[K.S.A. 13-13a26 is hereby amended to read as follows: 13-13a26. (a) The board of regents of a municipal university, in accordance with rules and regulations of the state board, shall determine and collect an amount of out-district tuition to be charged for each student attending the municipal university whose residence is outside of the municipal university district.~~

~~(b) The board of levy of any taxing subdivision charged with payment of out-district tuition shall levy a tax on all of the taxable property of the taxing subdivision sufficient to pay all out-district tuition charges authorized by this act.~~

~~(c) The proceeds from the tax levied under authority of this section shall be deposited in a special fund for payment of out-district tuition. Upon receiving a statement of charges for out-district tuition the board of levy shall allow and pay the same promptly from the special fund. If there is insufficient or no money in the special fund, out-district tuition shall be paid from the general fund of the taxing subdivision or from the proceeds of the sale of no-fund warrants issued for the purpose of the payment of out-district tuition.~~

~~(d) The total out-district tuition charged by a municipal university shall be an amount equal to the number of duly enrolled out-district students times \$24 for each credit hour of each such duly enrolled out-district student.~~

~~(e) Out-district tuition shall only be charged for credit hours of stu-~~

and the township trustee, township clerk and township treasurer, acting as a board, of every township within every county in which there is located a municipal university; provided that board of levy shall not include the a township within a county in which there is located a municipal university which has levied a countywide retailer's sales tax pursuant to this act.

and every township within every county in which there is located a municipal university; provided that taxing subdivision shall not include the a township within a county in which there is located a municipal university which has levied a countywide retailer's sales tax pursuant to this act.

[See attached (New Section 8)]

~~dents if such students, as determined by the state board, have not more than 64 credit hours from any institution of postsecondary education or the students have not more than 72 credit hours and are enrolled in terminal type nursing courses or freshman-sophomore preengineering courses.~~

~~(f) Expenditures for out-district tuition shall be exempt from the budget law of this state to the extent of such payments not anticipated in the budget of the taxing subdivision.~~

~~(g) The levy of taxes and the payment of out-district tuition by counties required under the provisions of this section shall not be subject to the exercise of home rule by counties under the provisions of article 1 of chapter 19 of Kansas Statutes Annotated. Counties shall have no power to exempt from, or effect changes in, the provisions of this section.~~

~~(h) Taxes levied by townships under the authority of this section shall be in addition to all other tax levies authorized or limited by law and shall not be subject to or within the aggregate tax levy limit prescribed by K.S.A. 79-1962, and amendments thereof.~~

~~[(i) (h) In May of each fiscal year, the board of regents shall notify each board of levy of the approximate amount of out-district tuition which will be charged to the taxing subdivision in the succeeding fiscal year.]~~

Sec. 9. K.S.A. 13-13a04, 13-13a05, 13-13a18, 13-13a25 and ~~[13-13a26]~~ ———[delete and K.S.A. 1998 Supp. 13-13a23 are hereby repealed.

Sec. 10. This act shall take effect and be in force from and after its publication in the ~~[statute book]~~ —————[register

HB 2565 New Section 8 Amendment

1 New Section 8 (a) A resolution of the Board of Regents of Washburn University of Topeka to
2 establish a countywide retailers' sales tax pursuant to this act shall be published once each week for
3 two consecutive weeks in the official County newspaper for Shawnee County. No such resolution
4 shall take effect until thirty (30) days after its final publication, and if within thirty (30) days of its final
5 publication a petition signed by a number of electors of the County equal to not less than ten percent
6 (10%) of the number of qualified electors of the County shall be filed with the County election officer
7 of Shawnee County demanding that such resolution be submitted to a vote of the electors of the
8 County.

9 (b) Following the submission of a sufficient petition for such a referendum, a countywide
10 retailers' sales tax shall not take effect until the board of regents has passed a resolution to submit the
11 question of imposing countywide retailers' sales tax to a referendum and such question has been
12 approved by a majority of the electors voting thereon.

13 (c) Any County election called under the provisions of this Section shall be called within thirty
14 (30) days and held within forty-five (45) days after the filing of a petition demanding such election.
15 The board of regents shall pass a resolution calling the election and fixing the date, which resolution
16 shall be published once in the official County newspaper. The sufficiency of the number of signers
17 of any petition filed under the provisions of this Section shall be determined by the County election
18 officer. Every election held under the provisions of this Section shall be conducted by the County
19 election officer. The County election officer shall publish a notice of such election once each week for
20 two consecutive weeks in the official County newspaper, the first publication to be not less than
21 fourteen (14) days prior to such election. The notice shall state the time of the election and the
22 proposition which shall appear on the ballot. The proposition shall be: "Shall Washburn University
23 of Topeka be authorized to impose a countywide sales tax not to exceed .65% in Shawnee County for
24 purposes of eliminating 15 mills of ad valorem property taxes now levied by the University and
25 eliminating the payment of out-district tuition by the townships within Shawnee County to the
26 University?"

27 (d) An election called following the submission of a petition under the provisions of this
28 Section may be conducted pursuant to the provisions of K.S.A. 25-431 et seq., the mail ballot election
29 act.

An Amendment

Section I (a) Without adoption of a charter resolution or charter ordinance so providing, the governing body of any taxing subdivision shall not approve any appropriation or budget, as the case requires, which may be funded by revenue produced from property taxes, and which provides for funding with such revenue in an amount exceeding that of the next preceding year, except with regard to revenue produced and attributable to the taxation of. (1) New improvements to real property; (2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes;

(3) property located within added jurisdictional territory; and

(4) property which has changed in use.

(b) The provisions of this section shall be applicable to all fiscal and budget years commencing on and after the effective date of this act.

(c) The provision of this section shall not apply to revenue received from property tax levied pursuant to ~~K.S.A. 1998 Supp. 72-6431~~ and K.S.A. Supp. 72-6533; and for the sole purpose of repayment of the principal and interest upon bonded indebtedness, no-fund warrants, and temporary notes.

Section 2 (a) Without adoption of a concurrent resolution by a 2/3 vote the legislature shall not approve any appropriation or budget, as the case may be, which is to be funded by revenue produced from property taxes, and which provides for funding with such revenue in an amount exceeding that of the next preceding year, except with regard to revenue produced and attributable to the taxation of new or new improvements to property. (b) The provisions of this section shall be applicable to all fiscal and budget years commencing on and after the effective date of this act.

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

Bill Explanation

The first section is similar to but stronger than SB 226 as amended. This bill would require local units to generate a supennajority on any effort to spend the appraisal increase and subject this resolution/ordinance to a protest petition by voters like any other charter law passed by a local unit.

This incorporates the general language of HB 2453 but requires the legislature to adopt, by a 2/3 margin any effort to spend the appraised value increase in future years. This language would place the state on basically the same footing as local units (city, county, miscellaneous) in spending the appraised value increased caused through the re-appraisal process.

House Taxation
3-23-99
Attachment 5