

Approved: 2-10-00
Date

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson Senator Audrey Langworthy at 11:08 a.m. on February 8, 2000, in Room 519-S of the Capitol.

All members were present except:

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor of Statutes Office
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Senator Dwayne Umbarger
Senator Tim Emert
Linus Thuston, Neosho County Attorney
Robert Krehbiel, Kansas Independent Oil & Gas Association
Shirley Sicilian, Kansas Department of Revenue

Others attending: See attached list.

SB 545—Sales taxation; authorizing Neosho county to impose a countrywide sales tax for jail facility purposes

As author of **SB 545**, Senator Dwayne Umbarger testified in support. He explained that the bill would allow Neosho County to be added to a list of 15 other counties with special distribution authority to retain the entire amount of a one-half cent raise in a countywide sales tax to finance a courthouse, jail, law enforcement center, or administrative building. Senator Umbarger reminded the Committee that an election for voter approval is required and that such special purpose taxes are required to sunset when the costs of financing facilities are paid in full. (Attachment 1)

Senator Tim Emert stood to request that Wilson County be included in the bill, noting that Wilson County falls into the same category as Neosho County.

Linus Thuston, Neosho County Attorney, testified in support of **SB 545**. He explained that Neosho County is in need of a new jail due to the age, condition, and over crowding of its present jail. The present jail was built in 1947 with a maximum capacity of 17 inmates. He noted that his office had an increase of over 200 cases as opposed to the previous year. The average number of inmates held per day is 22, and on occasion there is an excess of 40 inmates. Many times, inmates must be transported to Labette County Jail because there is no space. Projected figures show that the jail population will continue to increase continually over the next few years.

Mr. Thuston also noted that, with today's type of criminal and the greater number of inmates, the facility design is grossly inadequate. The over crowding creates a poor level of security for the inmates as well as the jail employees. Due to the design, blind spots exist, allowing inmates to abuse correctional officers during routine checks of the cells. In addition, Mr. Thuston noted that some areas of the jail are without heat in the winter, without air conditioning in the summer, and flood during heavy rains.

Mr. Thuston commented that, in the ten years he has been an elected official in Neosho County, he has found that citizens are not receptive to an increase in property taxes. However, a sales tax increase has passed in previous years, and he feels an increase for the purpose of building a new jail would most likely pass. Mr. Thuston distributed copies of written testimony in support of **SB 545** by Hugo Spieker, a member of the Neosho Board of County Commissioners (Attachment 2) and data on the population and employees of the Neosho County Jail from the Neosho County Sheriff's Department (Attachment 3).

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE
Room 519-S, Statehouse, February 8, 2000.

Senator Langworthy announced that the hearing on **SB 545** was not closed because it is possible that other counties may request to be included in the bill.

Senator Stephens moved to amend **SB 545** to include Wilson County, seconded by Senator Lee. The motion carried.

SB 502—An act allowing certain oil lease working interest property tax refunds

Senator Langworthy noted that **SB 502** was introduced at the request of Senator Lee and called upon her for testimony. Senator Lee introduced Robert Krehbiel of the Kansas Independent Oil & Gas Association (KIOGA) to present testimony in support of the bill.

Mr. Krehbiel reminded the Committee that a bill passed in the 1999 Legislative Session provided an income tax credit for property taxes paid on marginal oil wells making less than 15 barrels of oil per day when the price of crude oil is less than \$16 per barrel. The implementation of the bill required each working interest owner in a qualifying oil lease to claim the credit on their individual income tax returns. He noted that, while this procedure works, simply allowing the operator of the well to file for a property tax credit would save hundreds of man hours and paperwork for both the industry and the Department of Revenue. He emphasized that the only purpose of **SB 502** is to simplify the procedure for claiming the credit by allowing the operator to claim the credit for the property. In conclusion, Mr. Krehbiel called attention to an example of a joint interest billing for Pickrell Drilling Company attached to his written testimony. He pointed out that, according to the statute enacted in 1999, each of the 18 owners listed would have to file; however, **SB 502** would allow Pickrell Drilling to file for all owners. (Attachment 4)

Shirley Sicilian, Kansas Department of Revenue, submitted proposed technical clean-up amendments for **SB 502**. She explained that the bill was patterned after the Homestead Refund Act, and there were a few provisions in the Homestead Refund Act that did not apply to an oil and gas program. The amendments would allow informal reconsideration before formal appeal to the Board of Tax Appeals and would allow more flexibility to grant extensions and waivers of the filing deadline. (Attachment 5) Don Hayward, Revisor of Statutes Office, informed that Committee that the amendments are not necessary because the bill is silent on appeals; therefore, the normal appeals procedure pertaining to the Department applies. With this, the hearing on **SB 502** was closed.

Senator Langworthy turned the Committee's attention to **SB 411** concerning property tax appeals procedures for certain valuation controversies. She reminded the Committee that, at the February 7 meeting, a question was raised by Senator Lee regarding written notification that single-family residential appeals are required to go through the Small Claims Division as a prerequisite to going to the Board of Tax Appeals. Senator Lee reported that Mr. Hayward had confirmed that written notification is required by statute (K.S.A. 79-1460).

Mr. Hayward informed the Committee that he was preparing an amendment requested by Senator Steineger to clarify that county representation extends to unified governments.

Senator Steineger moved to amend **SB 411** with clarifying language prepared by Mr. Hayward, Senator Hardenburger seconded. The motion carried.

Senator Hardenburger moved to report **SB 411** as amended favorable for passage, seconded by Senator Donovan. The motion carried.

The meeting was adjourned at 11:40 a.m.

The next meeting is scheduled for February 9, 2000.

~~4.9~~ 4.9 - State } Rural Area
.5 - County }
5.4%

SB 545 - Neosho Co. Sales Tax

.5% Sales Tax special distribution Authority

- **Neosho added to list of 15 other counties with special distribution authority to retain entire amount of a countywide tax to finance courthouse, jail, law enf center, or administrative bldg;**
- **(Normal distribution formula requires counties to share countywide sales taxes with cities);**
- **Such special-purpose taxes required to sunset when costs of financing facilities are paid off;**
- **Neosho is NOT granted additional rate authority, which effectively limits the amount which could be imposed under the special distribution provision to the same 0.5 authority remaining under current law;**
- **Neosho County sales tax is currently 0.5 percent, effective since 10/1/94;**
- **Election required (as with most local sales taxes)**

Senate Assessment & Taxation
2-8-00
Attachment 1

February 8, 2000

Honorable Senator Langworthy and members of Assessment and Taxation Committee;

Due to the age, condition, and over crowding of our present jail, the Neosho County Commission has determined a need exists to explore the possibility of adding on to the present facility or constructing a new one.

The main concern of the Neosho County Sheriff, along with the Commissioners, has been over crowding of inmates and the less than desirable working conditions for our correctional officers.

Our present jail was built in 1947 with a maximum capacity of 17 inmates. On occasion, the Sheriff has had as high as 35 inmates while averaging 22 inmates per day have. This overcrowding creates a poor level of security for the inmates as well as the employees who must oversee the facility.

The antiquated placement of the inmate cells along the narrow hallways has become a definite safety concern for the County. Blind spots exist that allow inmates to throw liquids, hot or cold, on correctional officers while doing routine checks. Instances of inmates throwing braided ropes at correctional officers from blind spots has also occurred. This facility has served the community well over the past 50 years, but with today's type of criminal and the greater number of inmates, the facility design is grossly inadequate.

The problem of over crowding hasn't happened over night, it has existed off and on over the last four or five years. The previous Sheriff along with the present Sheriff have endured and tolerated the conditions as they exist, occasionally bringing this problem before the County Commission.

In December of 1999, with the population nearing 40 inmates, the Commissioners instructed Sheriff Jim Keath to begin transferring part of the inmates to another county. Labette County had cells available so he transported five inmates to that county's facility. It has cost Neosho County \$35.00 per day per inmate and has averaged four inmates a day up to the present time.

To address this problem the Neosho County Commission established a citizens committee of sixteen volunteers to go over six goals determined by the commission (see attached JAIL COMMITTEE GOALS). After a series of meetings, the committee was to report to the County Commissioners with their recommendations.

Senate Assessment & Taxation
2-8-00
Attachment 2

On February 2, the volunteer committee met with Neosho County Commissioners and submitted their recommendations (see attached NEOSHO COUNTY JAIL COMMITTEE).

Their recommendations are as follows:

1. To build a new 64 bed Jail/Law Enforcement Center
2. To request from the State Legislature that Neosho County is given the authority to assess up to a 1.00-% Sales Tax to fund the new Center to be sunset upon completion of the project.
3. After the cost of construction is determined, put the sales tax to a vote for the public's approval.

The Neosho County Commissioners along with the Neosho County Sheriff are here today requesting that we be allowed to put a ½ % dedicated Sunset Sales Tax before the voters of Neosho County as recommended by the committee for the construction of a new Jail/Law Enforcement Center.

Respectfully submitted

Hugo Spieker, Member
Neosho County Commission

December 3, 1999

JAIL COMMITTEE GOALS

1. Meet with the sheriff to view the present jail, staff, and inmate conditions.
2. Meet with architects to review plans, and recommend architectural firm.
3. Evaluate and recommend to add-on to the present jail, build a new one, or survive with what we have.
4. Explore different sources of financing and be prepared to recommend one.
5. Meet with the county commissioners, sheriff, and architectural firm in a joint session to go over their recommendations.
6. Complete the above five goals by February 1, 2000.

NEOSHO COUNTY JAIL COMMITTEE

To the Commissioners of Neosho County:

On Wednesday, January 26, 2000, the Committee agreed that a New 64 Bed Jail/Law Enforcement Center should be built at an economically efficient site that would be residentially safe.

At our January 12th meeting the Committee agreed that our Legislative Representative request to the State Legislature that the County be allowed to assess up to a 1.00% Sunset Sales Tax to fund the New Law Enforcement Center. After costs are established, the actual tax rate would be set and be presented to the public for a vote.

At this point the committee has accomplished the goals within the scope of its directive. Another meeting date has not been established awaiting further guidance the commission.

Thank you,

Richard Trembly
Chairman of the Neosho County Jail Committee
January 27, 2000

District's court cases surpass state percentages

Judges see increase in drug case filings

Connie Woodard
Tribune writer

Serious crime is down all over the country, but in Neosho County the courts are clogged with an unprecedented number of cases.

In the last 10 years the number of criminal cases filed in the state is up 41 percent, but that's slight compared with the 242 percent increase in Neosho County.

Several factors may account for the jump in cases, particularly from 1998 to 1999, but all the judges in the 31st district will agree they're seeing more drug cases, said Chief Judge White who oversees the judicial district comprised of Allen, Neosho, Wilson and Woodson counties.

According to statistics compiled by Judge White, there were 159 criminal cases filed in Neosho County in 1990, 331 in 1995 and 544 in 1999. In Allen County criminal filings are up 40 percent in the last decade, while Wilson and Woodson show nearly 60 percent increases.

The statistics, compiled for the state which operates on a fiscal year, run from July 1 to June 30.

One factor to take into consideration is how aggressive the county attorney is, Judge White said about the increases. Another factor is that Neosho County District Court handles some cases that are typically handled in municipal court in Allen County.

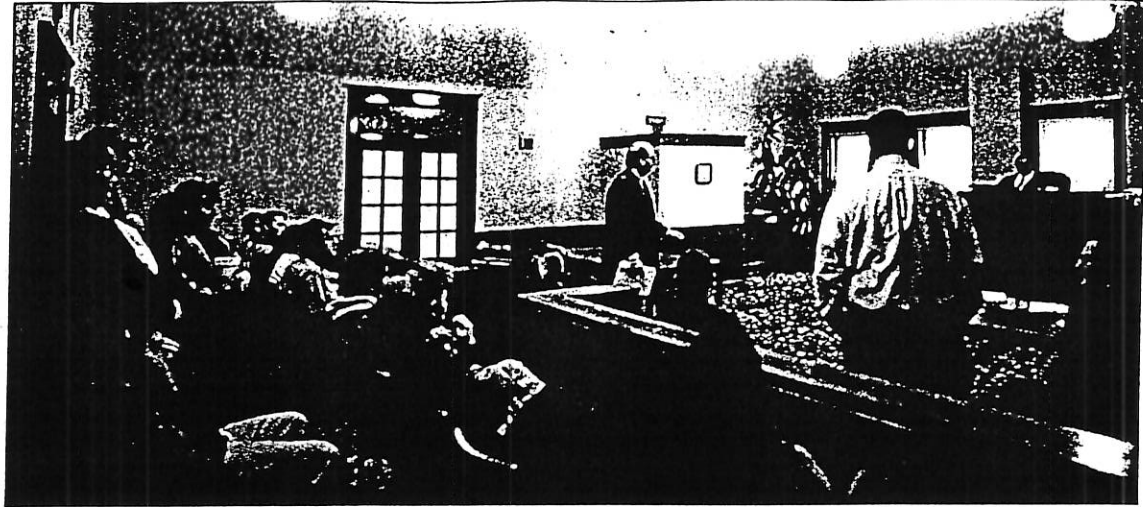
That's true, Neosho County Attorney Linus Thuston said. Whereas a misdemeanor battery case written by police would go through Iola, Humboldt or Parsons municipal courts, those cases aren't prosecuted in Chanute municipal court. Instead they're referred to him to file through district court.

But in the last year, both misdemeanor and felony criminal filings are up by 80 cases in Neosho County.

Thuston said another reason for the increase may be deputy attorney Bud Banks.

"1999 was the first year I had an assistant the full year," Thuston said.

"Regardless of the fact that the numbers may not accurately provide an exact reason for the



Defendants crowd the gallery and hallway outside the courtroom in the Hudson Judicial Center in Chanute, as they wait for their turn in front of the judge. There were 59 cases on the docket for Magistrate Judge Ron Call to hear that day, 60 cases when he returned two days later.

increase...there isn't any doubt in my mind that we have an increase and that this shows a trend in increases," Judge White said.

Meth cases increase

Near the end of 1998 and early in 1999, there were a significant number of arrests in Neosho County where methamphetamines were involved.

More than one-third of the criminal cases filed in January and February included a charge of possession or manufacture of methamphetamines. By the end of 1999, Thuston had filed 116 cases only involving methamphetamines. Other drug cases were filed on top of that.

The leap in the number of methamphetamine cases was reflected statewide by the number of labs dismantled by a Kansas Bureau of Investigation team. In 1998 the KBI seized 189 clandestine methamphetamine labs in Kansas. That climbed to 562 in 1999, 22 of those being in Neosho County.

By the fall of 1999, it was taking months for people who were arrested to get a preliminary hearing in front of a judge in Neosho County District Court. So judges from the other counties traveled to Erie in November and December to take care of civil and traffic

cases so Magistrate Judge Ron Call could hear preliminary hearings and trials in Chanute.

"We have judges' meetings about every six weeks and we go over statistics in the districts and whenever we see there is a backlog of cases in one county or another we will go to that county to try to catch up," Judge White said.

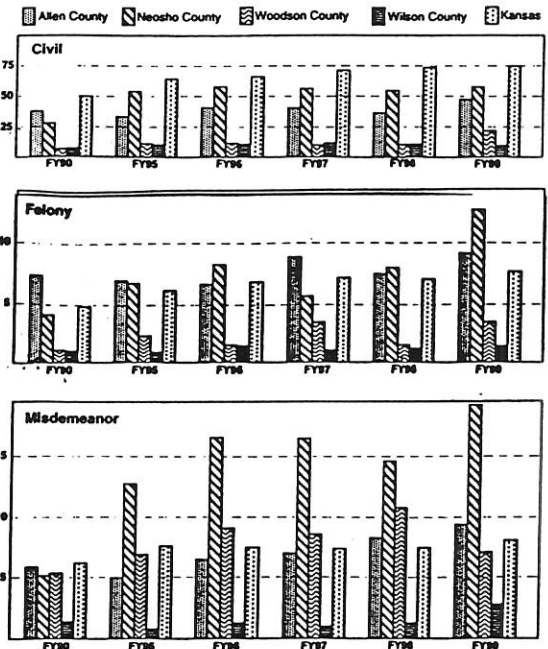
"Case filings never come in on an even basis," White continued. If you have a drug raid and 18 or 20 people are arrested, then you have to pay attention to that. Something like that largely depends on what is happening in any county in the district."

Preliminary hearings are supposed to be set within 10 days of a first appearance, but neither the defense or the state is ready within the 10-day period. The more common practice is a hearing date between 30 to 45 days, White said.

In Neosho County, preliminary hearings were not getting set for months.

"People who can't make bond were spending a period of time (in jail) waiting for a preliminary hearing. That's not a good way to provide justice to the victim or defendant and that is also an

See CASES, Page 3



Source: 31st Judicial District
This graphic shows the number of cases filed per 1,000 population. For the past five years, Neosho County has been filing criminal cases at a rate significantly above the state average, and that of other counties.

Cases: Continued from Page 1

expense to the county," White said.

Once again, methamphetamines was the culprit.

The large number of arrests on methamphetamine charges meant a rise in the number of drug tests required from the KBI lab before a case could proceed in court.

The KBI couldn't keep up with all the tests, and, at one point last year, they were eight months behind.

In June and July, Judge Call began dismissing cases and telling Thuston he could refile the charges when he had test results from the KBI lab.

Criminal is not the only area that has seen an increase in case filings in the last 10 years.

The number of civil cases are up 235 percent in Woodson County, 62 percent in Wilson, 108 percent in Neosho, and 25 percent in Allen. That compares with a 50 percent statewide increase in the last decade.

Yet personnel remains the same.

"Despite the increase in case filings we are having to deal with we have the same number of judges and same number of employees in the clerk's offices and probation offices. That's not only in our district, but across the state," White said.

In the 31st district, Judge White handles cases in Allen County,

Judge Timothy Brazil in Neosho County, and Judge Fred Lorentz in Wilson and Woodson Counties. There are two magistrate judges in the district, Judge Ron Call, Yates Center, hears cases in Woodson and Neosho counties, and Judge Thomas Saxton, Iola, hears cases in Allen and Wilson counties.

Having the magistrates travel diagonally across the district may not be the most efficient, White said, but it is the fairest way to divide the caseload between them.

The state also mandates that there be a resident judge in each county in the district.

Judge Call lives in Yates Center but is the magistrate judge for Neosho County.

"He's driving to Chanute and Erie as much as I can ask him to do. He's going there three days a week and I don't feel like I can ask him to do that any more than that. So we'll continue asking the other judges to assist," White said.

The increased caseload is also taking its toll on the county attorney's office.

"We're still short on manpower, if you look at other counties of comparable case filings," Thuston said.

"We had almost a 200-case increase and we're still doing it with the same office staff and same size as we did when we were filing 200 fewer cases," Thuston said.

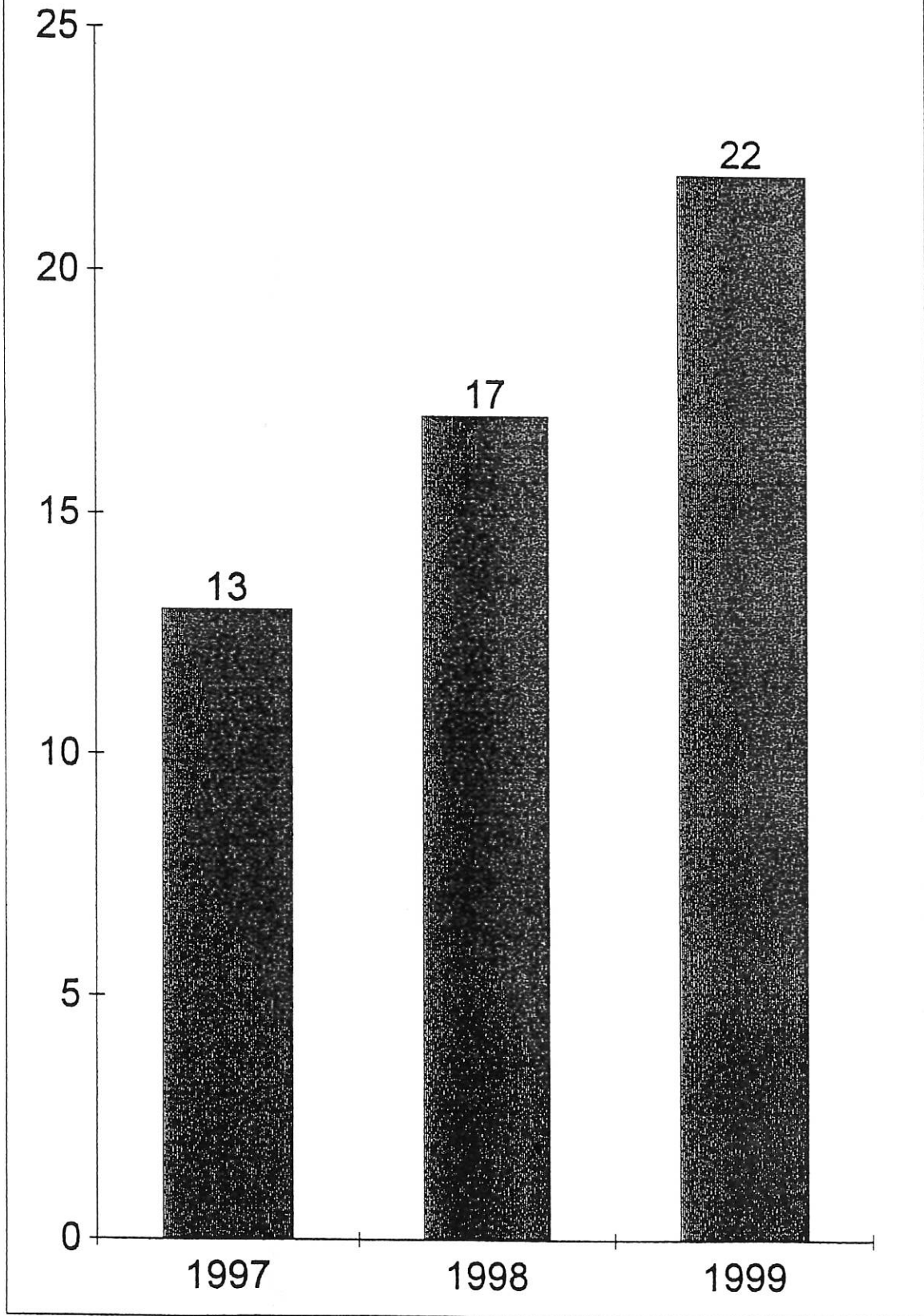
JANUARY 6, 2000

NEOSHO COUNTY JAIL

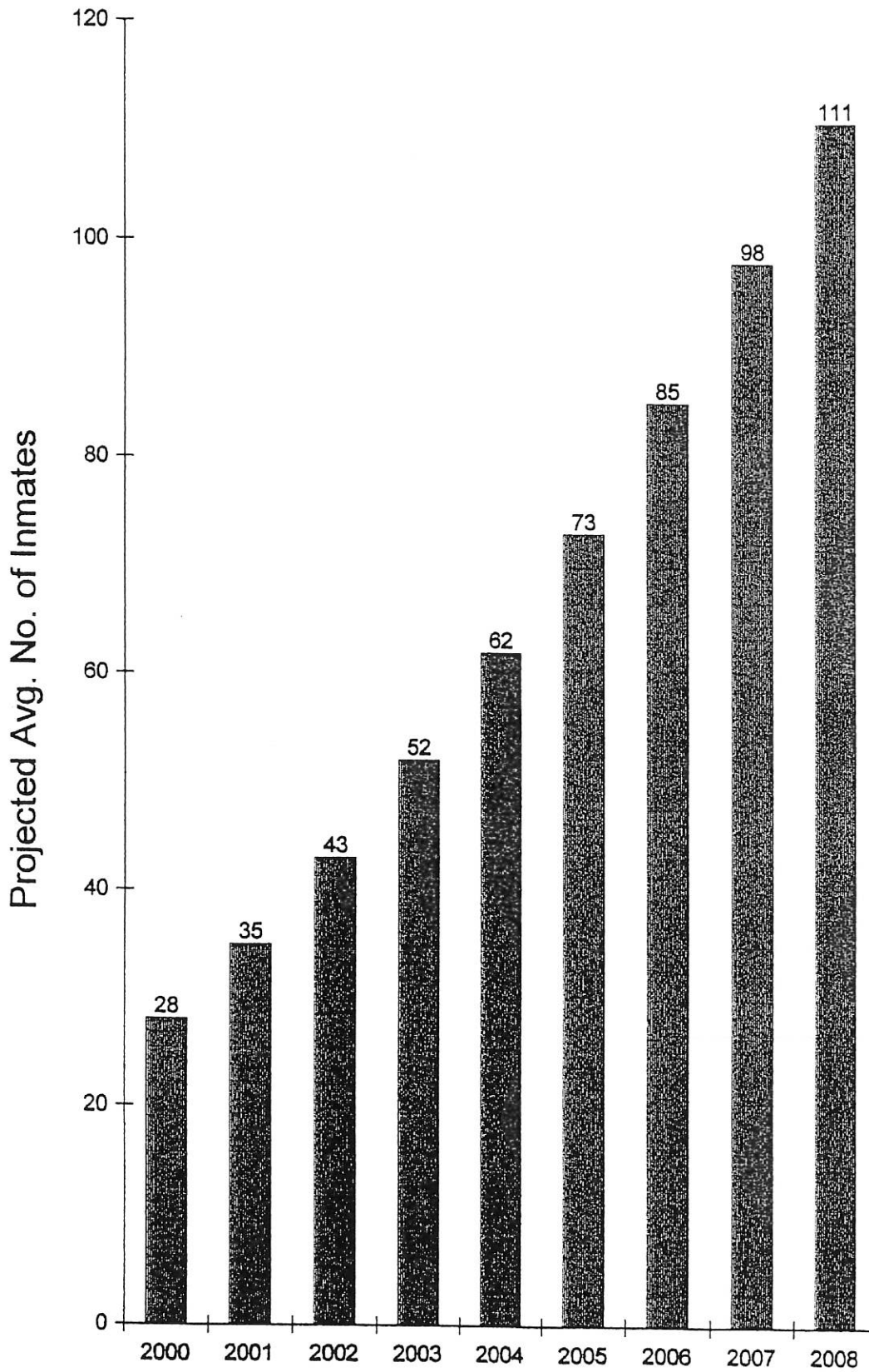


*Senate Assessment & Taxation
2-8-00 Attachment 3*

Average No. of Inmates



Projections of Future Growth



Projected Jail Staff

Based on an 80bed facility

<u>POSITIONS</u>	<u>WAGE/HR</u>	<u>YEARLY</u>
8 Regular Jailers	8.50	\$141,440.00
2 Supervisor Jailers	9.25	\$ 38,480.00
2 Transport Officers	10.50	\$ 43,680.00
1 Jail Administrator	13.50	\$ 27,500.00
1 Custodian/Laundry	8.00	\$ 16,640.00
2 Regular Cooks	8.15	\$ 33,904.00
1 Head Cook	8.65	\$ 17,992.00
Total Salaries for the jail/year		\$319,636.00
Using 7 factor for economic impact for the community.		\$2,237,452.00

FACT

40 Inmates @ \$40.00/ day
\$1,600/ day
\$ 584,000.00/ year

Monies spent to Labette Co. for housing Neosho Co. Inmates
Last half of Nov. \$ 5,250.00
December \$10,080.00
Total for '99 \$15,330.00

Total Medical Expenditures for 1999 \$ 33,230.71

COUNT OF NEOSHO CO. INMATES AS OF 01-10-2000 - 35 INMATES

PROJECTIONS

Based on last three year inmate increase

1997-13	2003-52
1998-17	2004-62
1999-22	2005-73
2000-28	2006-85
2001-35	2007-98
2002-43	2008-111

Out of County Housing Projections

2000-	\$127,750.00	10 out of co. inmates
2001-	\$217,175.00	17 out of co. inmates
2002-	\$319,375.00	25 out of co. inmates
2003-	\$434,350.00	34 out of co. inmates
2004-	\$562,100.00	44 out of co. inmates
2005-	\$702,625.00	55 out of co. inmates
2006-	\$855,925.00	67 out of co. inmates
2007-	\$1,022,000.00	80 out of co. inmates
2008-	\$1,188,075.00	93 out of co. inmates

Based on today cost of \$35.00/inmate/day

TURNOVER IN JAILERS FOR 1999 & 1998

1. Bogle 1 mo.
2. Bohrer Current 7 mo. Previous 8 mo.
3. Brooks Current 7mo.
4. Burke 7 mo.
5. Chapman 1yr. 7mo.
6. Coover 1 mo.
7. Elsworth 3 mo.
8. Estrada 6 days
9. Ewan 3 mo.
10. Ewan Jr. part time 2 mo.
11. Jones 2 mo.
12. Knowles 2 ½ mo.
13. Paulie 6mo. of part-time
14. Rush 17 mo.
15. Smith 2 ½ mo.
16. Wilson 2 mo.
17. Yates Current 1day
18. Yarnell Current 15 days
19. Babcock Current 12days
20. Capocasa 1yr. 8mo.
21. Hawley 1 ½ mo.
22. Kivett 3yr. 6mo.
23. McCoy 5 mo.
24. Melching 2 mo.

A few things to consider along with the large turnover,

Training- Normally consists of supervised training for two weeks, however due to the lack of personnel, training is commonly sacrificed in order to cover shifts. Training has been shortened to less than one week, with an overwhelming amount to remember and responsibilities to maintain. Keep in mind, jailers serve all of the inmates needs including their medical needs, which commonly consist of serving medication to monitoring blood-sugar for diabetic inmates.

Uniforms- All jailers are required to wear a specified uniform in the jail, seldom are jailers the same size. Which result in the purchase of new uniforms each time a jailer is hired.

Pre-employment- Drug screening, Hep-B shots, physicals

The newspaper ads for a jailer are \$400.00 each time we advertise. Many times we never even get a single application. And from those that we do receive a good portion have a criminal history, which make them ineligible.



KANSAS INDEPENDENT OIL & GAS ASSOCIATION

105 S. BROADWAY • SUITE 500 • WICHITA, KANSAS 67202-4262
(316) 263-7297 • FAX (316) 263-3021

TESTIMONY OF ROBERT E. KREHBIEL, EXECUTIVE VICE-PRESIDENT
OF THE KANSAS INDEPENDENT OIL AND GAS ASSOCIATION
ON SENATE BILL 502
BEFORE THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION
FEBRUARY 8, 2000

Madame Chair and Members of the Committee:

My name is Robert E. Krehbiel and I am appearing on behalf of the Kansas Independent Oil and Gas Association in support of S.B. 502.

Last year this Committee passed a bill which provided an income tax credit for property taxes paid on marginal oil wells making less than 15 barrels of oil per day when the price of crude oil is less than \$16 per barrel. This legislation started out as Senate Bill 18 by Senators Lee and Corbin and was passed as part of Senate Bill 45.

This legislation represented excellent energy policy for the State of Kansas. It was designed to prevent the premature plugging of marginal wells when the price of crude oil falls below \$16 per barrel, thus preventing the waste of Kansas' natural resources. This legislation has worked very well to achieve its intended purpose.

The implementation of the bill, however, required each working interest owner in a qualifying oil lease to claim the credit on their individual income tax returns. While this works, simply allowing the operator of the well to file for a property tax credit would save hundreds of man hours and hundreds of pieces of paper for both the industry and the Department of Revenue. That is the only purpose of SB 502, to simplify the procedure for claiming the credit. SB 502 will allow the operator to claim the credit for the property and eliminate the filing for credits by hundreds of non-operating interest owners.

The price of crude oil has recently moved above \$16 so the credit will not be available for property tax year 2000. Nevertheless this is an important safety net for our industry when the OPEC nations drive prices down in their periodic attempts to drive U.S. oil from the markets. That time will recur again. Simplifying the procedure now for the future will be most helpful when that time comes.

Thank you very much for your consideration.

*Senate Assessment & Taxation
2-8-00
Attachment 4*

COMPANY BILLING SUMMARY

PICKRELL DRILLING COMPANY INC
 100 S MAIN #505
 WICHITA KS 672023738

WELL NUMBER: 601500
 WELL NAME: RALL A
 LOCATION: 17:KING-010/030S/008W
 BILLING DATE: NOVEMBER 1999
 PAGE: 1

REFERENCE	DESCRIPTION OF EXPENSE	SOURCE OF CHARGES	DETAIL AMOUNT	SUB TOTAL	GRAND TOTAL
[---- LEASE OPERATING EXPENSES ----]					
11-5	AD VALOREM TAXES		LOE	1,258.00	
22	FIXED OVERHEAD	RC:00120-1 WELL	LOE	317.00	
11-18	HAUL SALT WATER	TRUCKING	LOE	45.00	
490 11/2	MAINT ENGINE	691 JAYHAWK OILFIELD SUPPLY	LOE	156.77	
11-16	MAINT MISC LEASE EQUIPMENT	LABOR	LOE	120.00	
11-18	MAINT MISC LEASE EQUIPMENT	TRUCKING	LOE	288.00	
22	PUMPER EXPENSE	RC:00620-WAGES TAXES INS BEN MILEAGE	LOE	175.00	
30	SALT WATER DISPOSAL FEES	RC:01245-SWD PER CONTRACT	LOE	35.00	
----- TOTAL OPERATING				2,394.77	
===== TOTAL LEASE OPERATING EXPENSES					2,394.77
* * * * TOTAL WELL CHARGES * * * *					2,394.77

NUMBER	OWNER NAME	INVOICE	[BEFORE CASING]		[AFTER CASING]		[WORKING INTEREST]		TOTAL CHARGES
			PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	
BUR260	BURNSIDE INC	064163	.01562500		.01562500		.01562500	37.42	37.42
BUR304	BURTON O&G PROPERTIES	064164	.10546875		.10546875		.10546875	252.57	252.57
BUR305	BURTON O&G PROPERTIES L P	064165	.08789062		.08789062		.08789062	210.48	210.48
CUR200	EDGAR S CURRY	064166	.02343750		.02343750		.02343750	56.13	56.13
CUR275	WILLIAM F CURRY	064167	.00781250		.00781250		.00781250	18.71	18.71
DEA200	DEARCO	064168	.03125000		.03125000		.03125000	74.83	74.83
G&N200	G & N INVESTMENTS INC	064169	.03125000		.03125000		.03125000	74.84	74.84
JOH225	VIRGINIA M JOHNSON REVOCABLE	064170	.06250000		.06250000		.06250000	149.67	149.67
KLI200	DR JOHN R KLINE	064171	.01562500		.01562500		.01562500	37.42	37.42
LEH200	KATHERINE C LEHMAN	064172	.00781250		.00781250		.00781250	18.71	18.71
PAI199	PICKRELL ACQUISITIONS INC	064173	.29394532		.29394532		.29394532	703.93	703.93
PIC200	PATRICIA M & THOMAS R PICKRE	064174	.04394531		.04394531		.04394531	105.24	105.24
PIK200	GERALD W PIKE	064175	.02343750		.02343750		.02343750	56.13	56.13
RED200	BRENDA B REDFERN	064176	.03906250		.03906250		.03906250	93.54	93.54
SPT199	SEBITS PROPERTIES TRUST	064177	.07031250		.07031250		.07031250	168.39	168.39
STE725	JAMES E STEWART REVOCABLE TR	064178	.04687500		.04687500		.04687500	112.25	112.25
STE730	JAN LEE STEWART	064179	.03125000		.03125000		.03125000	74.84	74.84
STE745	KENTON S STEWART REVOCABLE T	064180	.06250000		.06250000		.06250000	149.67	149.67
WELL OWNER TOTALS			1.00000000		1.00000000		1.00000000	2,394.77	2,394.77

EXPENSE TOTALS:	RALL A	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
		SELECTIVE	LEASEHOLD	TANGIBLE	INTANGIBLE	OPERATING	LEASE
		.00	.00	.00	.00	2,394.77	2,394.77

SB 502 Amendments

To allow Informal Reconsideration before formal appeal to BOTA:

K.S.A. 79-4514

Any person aggrieved by the denial in whole or in part of relief claimed under this act (except when the denial is based upon late filing of claim for relief) may ~~appeal such denial to the board of tax appeals by filing a petition with the board within thirty (30) days after such denial~~ **request an informal conference with the secretary of revenue or the secretary's designee within 60 days of such denial, and an informal conference thereon shall be conducted and the secretary of revenue or the secretary's designee shall make a final determination and give the taxpayer notice thereof, in accordance with K.S.A. 79-3226, and amendments thereto.**

K.S.A. 79-4512

Whenever on the audit of any claim filed under this act the division determines the amount thereof to have been incorrectly determined, the division shall redetermine such claim and notify the claimant of such redetermination and the reasons therefore. Such redetermination shall be final unless ~~appealed to the board of tax appeals within thirty (30) days of notice thereof.~~ **an informal conference with the secretary of revenue or the secretary's designee is requested within sixty (60) days.**

To allow more flexibility to grant extensions and waivers of filing deadline:

K.S.A. 79-4517

For claims in respect of property taxes levied in 1976 or in any year subsequent thereto, the director of taxation may (a) extend the time for filing any claim under the provisions of this act ~~when good cause exists therefor~~ **for a reasonable period in accordance with rules and regulations**; or (b) accept a claim filed after the deadline for filing ~~in the case of sickness, absence or disability of the claimant~~ if **good cause exists and** said claim has been filed within four (4) years of said deadline.

Senate Assessment & Taxation
2-8-00
Attachment 5