MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Kenny Wilk at 9:00 A.M. on February 17, 2005 in Room 519-S of the Capitol.

All members were present except:

Representative Don Hill- excused

Committee staff present:

Chris Courtwright, Legislative Research Department Martha Dorsey, Legislative Research Department Gordon Self, Revisor of Statutes Steve Stotts, Department of Revenue Rose Marie Glatt, Committee Secretary

Conferees appearing before the committee:

Representative Judy Morrison, Legislator

Representative Pat Colloton, Legislator

Representative Louis E. Ruiz

Representative Bonnie Sharp

Representative Sharon Schwartz

Susan Jarsulic, President of Dreams Work

R. Michael Bowen, President/CEO - Marillac

Leo J. Nunnink, Chairman of the Board, Marillac

Kevin Morris, urban planner for CHWC, presented written testimony for Michael Snodgrass, President/CEO, CHWC, Inc.

Ann Brandau-Murguia, CHWC

Ray Olsen, Cross-Line Board Member, presented written testimony for Lou Rose, Executive Director, Cross-Lines

Ed Henry, Board Member, KSDS, Inc.

Karen Price, CEO, KSDS, Inc.

Chris Carroll, Overland Park (written testimony only)

Others attending:

See attached list.

Chairman Wilk and Representative Goico treated the Committee to homemade chocolate chip cookies and freshly brewed coffee as their penance for cell phone interruption at previous meetings. Refreshments were enjoyed by all! Representative Goico stated he had never tasted such wonderful homemade cookies as those made by Mrs. Wilk!

HB 2290 - Sales tax exemption for Dreams Work, Inc.

Mr. Courtwright stated that the bill would add a new sales tax exemption for purchases of property by Dreams Work, Inc. and certain exempt sales by or on behalf of Dreams Work, Inc. Purchases would have to be for the purpose of providing young adult day services to individuals with developmental disabilities and assisting families in affording institutional or nursing home care for a developmentally disabled member of their family. The fiscal note would be less than \$1,000.

The Chairman opened the public hearing on **HB 2290**.

Representative Morrison, sponsor of the bill, stated that this project was one that not only helped young people in these facilities, but eventually could provide economic savings for the state. She introduced Susan Jarsulic, President of Dreams Work, Inc. (no written testimony).

Susan Jarsulic, President of Dreams Work explained that the program provided an option for parents/guardians when they had a need to be away from care giving duties; otherwise they would have that responsibility twenty-four hours a day, seven days a week. Their mission is "creating opportunities for young adults with developmental disabilities and significant physical challenges". A brochure on Dreams Work,

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on February 17, 2005 in Room 519-S of the Capitol.

Inc. was included with her testimony (Attachment 1).

There being no other conferees the Chairman closed the hearing on HB 2290.

HB 2236 - Sales tax exemption for Marillac Center, Inc.

Mr. Courtwright stated the bill would add a sales tax exemption for sales of property, purchase by or on behalf of the Marillac Center, Inc. for the purpose of providing psycho-social, biological and special education services to children. Due to confidentiality issues, the fiscal note is vague, but was expected to be less than \$50,000.

The Chairman opened the public hearing on HB 2236.

Representative Pat Colloton, rose in support of <u>HB 2236</u> stating that Marillac is a nonprofit psychiatric residence and school for mentally ill children (<u>Attachment 2</u>). It is one of only four schools in Kansas that provides required educational services at level six which is the most severe category. They are a charitable organization that raises funds and involves community leaders in a program that includes education of children. That responsibility would otherwise fall on public schools, adding significant expenses

R. Michael Bowen, President/CEO - Marillac, told the Committee that state and insurance reimbursements are not sufficient to provide the care needed for children, therefore, Marillac continually raises additional funds to provide for this care. A sales tax exemption would result in a savings of approximately \$40,000 to \$50,000 - money that could be used for services (Attachment 3).

Leo J. Nunnink, Chairman of the Board, Marillac, appeared in support of <u>HB 2236</u> and requested a sales tax exemption, such as the one they had previously received in Missouri. The loss of \$40,000 to taxes would have a negative affect on their services (Attachment 4).

Written testimony was submitted for Chris Carroll, Overland Park, urging the Tax Committee to help Marillac by approving <u>HB 2236</u> and allowing them the sales tax exemption that will enable them to fully fulfill its mission of providing a safe place for at-risk young people and their families (<u>Attachment 5</u>)

There being no other conferees the Chairman closed the public hearing on HB 2236.

HB 2006 - Sales tax exemption for CHWC, Inc., neighborhood housing organization.

Mr. Courtwright stated that <u>HB 2006</u> would seek a sales tax exemption for CHWC, Inc., for the purpose of building of rebuilding urban core neighborhoods for the construction of new homes; acquiring and renovating existing homes and other related activities and for promoting economic development. The fiscal note would be less than \$50,000.

The Chairman opened the public hearing on HB 2006.

Representative Louis E. Ruiz, stated the amendment would add CHWC, Inc. (Community Housing of Wyandotte County) to an existing list of tax exempt not-for-profits (<u>Attachment 6</u>). It would allow the monies made from the sale of existing properties, owned by CHWC, to be put back into the community for more development, giving urban citizens more chance to acquire and own property.

Kevin Morris, Urban planner for CHWC, provided testimony from Michael Snodgrass, President/CEO, CHWC, Inc.(Attachment 7). He stated that their mission was to provide quality, affordable housing in the under served urban core neighborhoods of Kansas City, Kansas. HB 2006 would allow them to continue the fight to retake their neighborhoods and build a strong future for Kansas. Ann Brandau-Murguia was available to answer questions.

There being no other conferees, the Chairman closed the hearing on HB 2006.

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on February 17, 2005 in Room 519-S of the Capitol.

HB 2056 - Sales tax exemption for cross-lines cooperative council.

<u>HB 2056</u> would add a tax exemption for sales of tangible personal property purchased by Cross-Lines. Their principle activity is to offer social services to low income individual and families. The fiscal note would be less than \$50,000.

Representative Bonnie Sharp testified on behalf of <u>HB 2056</u> (Attachment 8). Cross-Lines is one of three agencies in the State of Kansas who work with the Kansas Department of Health and Environment, Bureau for Children, Youth and Families, Nutrition and WIC services under a contract to provide food distribution to the elderly and children under the Commodity Supplemental Food Program of the USDA. Cross-lines has created a legacy of program since 1963 that have positively impacted the lives of thousands of needy people. She introduced John Feeback and Ray Olsen, two Cross-Lines Board Members and Roger Glick, Associate Executive Director of Cross-Lines in attendance.

Ray Olsen presented testimony and spoke on behalf of Lou Rose, Executive Director, of Cross-Lines. He appeared in support of <u>HB 2056</u>. Cross-Lines provides daily assistance to families at risk and helped people in need regardless of their race, religion or ethnic origin. The testimony included 2004 statistics and a brochure of their program (<u>Attachment 9</u>).

There being no other conferees the Chairman closed the hearing on HB 2056.

HB 2244 - Sales tax exemption for KSDS, Inc., for the purpose of training and providing guide and assistance dogs for people with disabilities.

Mr. Courtwright stated that <u>HB 2244</u> would add a new sales tax exemption for purchases of Kansas Specialty Dog, Inc., (KSDS) as well as sales of property by or on behalf of the organization. They promote the independence and inclusion of people with disabilities through the training and providing of guide and service dogs to people with disabilities. The fiscal note is less than \$10,000.

Representative Sharon Schwartz, appeared in support of <u>HB 2244</u> on behalf of KSDS, an entity located in her home town of Washington, Kansas (<u>Attachment 10</u>). She has toured the facility and attended graduation ceremonies and believed it was worthy of the sales tax exemption.

Ed Henry, a KSDS Board member stated that although there was no hard documentation he believed that independence, attained through the use of guide dogs, had reduced the need for tax dollars for services for people with disabilities (<u>Attachment 11</u>). He urged passage of <u>HB 2244.</u>

Karen Price, CEO, KSDS, Inc. testified on <u>HB 2244</u> in support of the sales tax exemption (<u>Attachment 12</u>). The organization is funded through grants, corporate sponsors and individual donations. They are dedicated to the training and placement of assistance dogs as either guide or service dogs. KSDS, Inc. is a fully accredited program by Assistance Dogs International; the only organization in Kansas to earn this prestigious accreditation. Her testimony included copies of brochures used for educational and promotional purposes. Mike Jenson, a KSDS volunteer, and Clay (puppy in-training) were in attendance.

Seeing no other conferees the Chairman closed the hearing on HB 2244.

HB 2222 - Establishing the individual development account program.

The Chairman directed the Committee's attention back to HB 2222.

In response to a previous request from the Chairman, a handout was distributed on tax credit procedures relating to the individual development account program. Steve Stotts, explained the chart which listed and explained the responsibilities of the major components of the program(<u>Attachment 13</u>).

The Chairman reminded the Committee that previously they had adopted the O'Malley balloon amendment and they were on the bill, as amended.

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on February 17, 2005 in Room 519-S of the Capitol.

Representative O'Malley made the motion to insert the following language on page 4, line 41, after \$4,000, except when necessary to comply with the emergency withdrawal provisions contained in Section 6 and amendments thereto. Representative Larkin seconded the motion. The motion carried.

Discussions followed regarding the issue of transferability of credits and the process of determining the federal poverty level figure.

Representative O'Malley made the motion to appropriate a conceptual amendment to implement some type of audit procedure, after a pre-determined time. After discussion, Representative O'Malley withdrew his amendment.

Two suggestions were offered: First, that consideration be given to allow the program plenty of time for development before calling for an audit and secondly, that Dr. Deborah Adams, Associate Professor, University of Kansas could be an excellent resource regarding matters to follow-up the bill.

Representative Dillmore made a conceptual motion to add language on page 5, 2nd balloon. When funds are withdrawn for an emergency, repayment would be based on a range between twelve months (minimum) to the same number of months a participant had been in the program, whichever is greater. Representative Goico seconded the motion. The motion carried.

Representative O'Malley recommended that the committee pass **HB 2222**, as amended, favorable for passage. Representative Menghini seconded the motion. The motion carried.

The Chairman announced the appointment of a sub-committee regarding the "Investment in Excellence Fund" as in the Wilk/Jordon education proposal (Representative O'Malley - Chair, Representatives Hill, Carlson, Thull and Treaster). The Chairman stated that he would submit to the sub-committee a written concept by which they could direct their actions.

The meeting adjourned at 10:30 a.m. The next meeting is February 18, 2005.

HOUSE TAXATION COMMITTEE GUEST LIST

DATE: 2005

NAME	REPRESENTING
Janelle Nuessen	Hein Law Firm
Buce Like	Children's allience
(her) Froetschan	Budget
Kevin Morris	CHWC, Inc
Ann Murquia	CHWC, Inc
Louis Ruiz	Rep
Karen Price	K505 Inc
Edtenry	1()
Mike Jenser	Ks Pork Assn.
Danielle Davey	Intern-Dillmore
BLIAD NYC	INTERN - HUFF
Roger Glick	CROSS-LINES
John Feeback	CROSS-LINES HB2056
RAY OLSEN	(ROSS - LINES
BonnieSharp	Rep-(HB 2056)
Diane Costell	Olathe Champer of Commerce
Meshille Veterson	Ke. Governmental Consultin
Karl Pefersohn	KS Taxpangs Lbtwork

Dreams Work, Inc.

10344 Mastin Overland Park, KS 66212 913-541-9026 FAX 913-541-9032

Susan L. Jarsulic, President of the Board of Directors 6822 Bluejacket Shawnee, KS 66203 913-631-3465 FAX 913-631-0859

Dreams Work, Inc. is licensed by the State of Kansas Department of Social and Rehabilitation Services and affiliated with the Johnson County Community Disabilities Organization (CDDO) to provide an adult day program for persons with developmental disabilities. We have our 501c3 (not for profit status) from the Internal Revenue Service.

Our mission is "creating opportunities for young adults with developmental disabilities and significant physical challenges". Our program assists family caregivers by providing some respite from 24/7 caregiving. Parents/guardians are able to attend the other business of their families; e.g., working.

Were it not for Dreams Work and the quality program we provide, it is quite possible that our clients could be placed in intermediate care facilities for the mentally retarded or a nursing home. We have been recognized by the SRS Quality Enhancement Coordinator for our area for the outstanding program we offer. In fact, she mentioned that she often encourages people to visit our program to see what can be created for persons with severe/multiple disabilities in a day program. I would like to invite you to visit us if you are ever in the Overland Park area. We are open 9:30 til 4:00 Monday through Friday.

We are funded primarily through the Home and Community Based Medicaid Waiver (HCBS). All of our clients are considered Tier 1 which means they require 24/7 assistance with all aspects of daily living.

We are requesting tax exempt status so that we can stretch our limited dollars further. While we do not sell anything we do have a need to purchase client supplies and other items as well. We go through a lot of rubber gloves in our business!

In 2003, we spent \$1587 for supplies; \$2461 for utilities; Maintenance and repairs, \$1628; \$1115 for telephone/fax and \$5500 for clients' education/entertainment.

Hs Taxation Committee February 17, 2005 Attachment 1 Through September 30, 2004, we spent \$1348 for client supplies; \$845 for telephone/fax; \$454 for office supplies; \$2205 for utilities; \$680 for maintenance and repairs. Our books are being finalized for the remainder of 2004 at this time by our accountant; thus I only have data for the first nine months of 2004.

In 2003, our total revenue was \$122K; total expenses \$116K.

We are a small program with a mighty goal; that is making the best life possible for our clients. We currently have six clients and several people waiting for our services.

Thank you for considering our request for tax exempt status in the State of Kansas.

Susan L. Jarsulic



DREAMS WORK, INC.

Creating opportunities for young adults with developmental disabilities and significant physical challenges.

December 2004, Volume 3



Melissa

SMILES!

You can see by these smiles that dreams are working at 10344 Mastin in Overland Park, KS. www.brainydictionary.com defines smile as "to express amusement, pleasure, moderate joy, or love and kindness, by the features of the face." Melissa, Neil, Jayne, Mikee, Stacey and Rob are non-verbal but as the saying goes, "a smile is worth a thousand words".



Mikee



Neil

The daily activities scheduled by Executive Director Mary O'Connor Hahn appeal to all clients and result in smiles, smiles, smiles! Dreams Work would like to thank everyone who has shared their time with us and made each day a joy! ... Kit Bardwell of Accessible Arts, Inc.; Jo Ho, our storyteller; David Smart, guitarist; Keith Leff, magician; Pets for Life, Inc.; Critter Catchers; Operation Wildlife; Animal Adventures; The Generation Gap; the Kansas City Zoo, Music Therapist Maggie Rodgers; and Zainia, bellydancer.

With the arrival of our accessible mini-bus in April we are also able to visit Martin City Melodrama; Theatre for Young America; Starbucks, Mildred's Coffee Shop; Stonewall Pizza; the Grill; Borders;



Stacey



Our ability to provide a great program has been enhanced by having our own transportation funded in part by the Kappa Kappa Gamma Alumnae Association's 2002 Holiday House Tour proceeds. Thanks to the Kappas!

and local malls.



Robbie

DONATIONS

IN MEMORY OF: KRISTIN SMITH: Carol Sloan Cheryl Smith LARRY IRONS Ms. Linda Irons

IN HONOR OF: SUSAN JARSULIC: Dave & Kathy Gole

FOR THE LOVE OF: STACEY SIGLINGER: Marlin & Karen Siglinger Stephen & Jan Kegerreis MIKEE RESMAN: John & Liz Resman JAYNE JARSULIC: Don & Susan Jarsulic; Linus & Judy Orth

GENERAL:

Combined Federal Campaign
Wayne & Joyce Smith
Morgan Family Foundation
Olathe, KS Quilters' Guild
Wal-Mart
Babs & Bill Lowenstein Donor Advisory Fund
Price Chopper
Telephone Pioneers
Linda Potter
Anita & Al Jennings
Dave & Bev True
Kathy Delaney
Bernard & Emily Schroeder

A New Name for the New Year

Dreams Work, Inc. is now in our third year of operation. As with the rest of the universe, there has been much change; some of the staff have come and gone, we have our mini-bus and we remain in need of financial support. As a new not-for-profit organization it is time for us to embrace these changes and to set about determining new goals and set a fresh course that will sustain our program in the coming years.

One of our goals is to change our name! Over the course of the last three years we have proven that Dreams Work! Because our dreams came true, we now want a name that adequately describes our successes.

We are asking for your help! If you have a suggestion for our new name, please send it to us in the enclosed envelope!

Thank you!

From the President

It is hard to believe that another year has passed since we opened our doors in 2001; three years already! My how time flies! This year our board of directors has changed. Our new officers include Shawn Connor as Vice-President, Jaye Jones as Treasurer, and Cheryl Smith as Secretary. Other new directors include Ginger Dieffenbach, Susan Gerrity, Judy Orth, Lisa Ogle and Kit Bardwell as Board consultant. Returning to the board are Roxanne Hidaka, Teresa Thomas and Cheryl Smith. Thank you to those who have served on the board (Tom Bottiger, Karen Siglinger, Rob & Susan Frerking, and Marilyn Nugent) and welcome to our new members.

Expansion is the topic for 2005! We have outgrown the space we currently occupy and are looking for additional space. Ideally, we would like to be located in a stand alone building with some green space. We currently have two individuals on a waiting list for services from Dreams Work; however, we are unable to serve them until we expand. Of course, along with additional space comes additional expense which is really the stumbling block for us as this point.

As you begin to review your year-end giving options, I invite you to consider supporting Dreams Work, Inc. and the important work that we do. Enclosed in this newsletter please find a return envelope. We will put every dollar to use in providing an outstanding day program for severely/multiply disabled young adults. You can see by the smiles on the front page that the staff of Dreams Work is doing a great job! We truly appreciate our staff!

Happy Holidays!

Dreams Work, Inc. Page 3

Ad Astra Tribute Honors "Mothers for Others"



Susan Jarsulic (on left), President of the Board of Dreams Work, was honored by the Friends of JCDS at their annual gala held October 28. Along with Anne Hull (on right) of Heartstrings Community Foundation and Kirsten Sneid (center) of the Autism Society of Johnson County, these "Mothers for Others" were recognized for their vision and determination to enrich the lives of persons with developmental disabilities in our community.

Inaugurated in 2002 by the Friends of JCDS (Johnson County Developmental Supports), the Ad Astra Tribute recognizes an individual who has shown outstanding commitment to helping Kansans with disabilities reach new heights through compassionate leadership. The award's name was taken from the Kansas state motto, "Ad Astra per Aspera" which means "to the stars through difficulties."

Exercising Personal Rights

Freedom to Develop and Maintain Relationships

Excerpted with permission from IMAGES, the newsletter of Johnson County Developmental Supports

We all have voluntary relationships with other people that provide emotional support and enjoyment. Personal relationships bring a variety of richness to our lives and often include family members, neighbors, co-workers, and peers who provide love, acceptance, validation and emotional closeness. They can be a significant source of comfort and support during difficult times They bring us companionship and share our joy in the best of times.

People with developmental disabilities, regardless of their need for support services, should have the choice and opportunity for developing close personal relationships. Their options should match what is available to people without disabilities.

It is important that people with developmental disabilities are supported to maintain relationships with their family members and other people who are significant to them. Ideally, service planning includes a discussion of what can be done to support the continuation and expansion of positive relationships and friendships. The role of service providers such as JCDS (and Dreams Work) is to help the person in making choices, arranging and accessing opportunities. This may involve helping the individual gather information, find and use transportation, or make decisions. Other supports that facilitate connections include telephones, adaptive communication devices, and personal care assistants.

None of us are required to have friends, but people with disabilities often need help in developing and maintaining relationships. The services provided should reflect respect for individual preferences in social activities and positive expectations for forming potential friendships and constructive family relationships.

DREAMS WORK 10344 MASTIN OVERLAND PARK, KS 66212

Officers

Susan Jarsulic, President Shawn Connor, Vice-President Cheryl Smith, Secretary Jaye Jones, Treasurer

Executive Director
Mary O'Connor Hahn

Directors
Judy Orth
Lisa Ogle
Ginger Dieffenbach
Susan Gerrity
Roxanne Hidaka
Teresa Thomas



Jayne is lifted into Dreams Work's mini-bus for an outing in the community. Our mini-bus was funded through a KDOT grant and assistance from the Kappa Kappa Gamma Fraternity.

STATE OF KANSAS HOUSE OF REPRESENTATIVES

STATE CAPITOL 300 S.W. TENTH STREET ROOM 174-W TOPEKA, KS 66612 (785) 296-7631 colloton@house.state.ks.us



2513 W. 118TH STREET LEAWOOD, KANSAS 66211 (913) 339-9246 pat@patcolloton.com

PAT COLLOTON

28TH DISTRICT

February 16, 2005

Chairman Kenny Wilk House Taxation Committee State Capitol Topeka, KS 66612

Re: Sales Tax Exemption for Marillac Center, Inc.

Dear Chairman Wilk and Committee Members:

I urge the Tax Committee to report favorably HB2236 which amends K.S.A. 76-3606 to give a sales tax exemption to Marillac Center, Inc. for the purchase of products used in its facility and the sale of items for fund raising.

Marillac is a nonprofit psychiatric residence and school for mentally ill children. It is located in Overland Park, Kansas and provides special education services to children in the school districts of Blue Valley, Shawnee Mission, Desoto and Spring Hill. It is one of only four schools in Kansas, and the only remaining school in Johnson County, that provides required educational services at level six which is the most severe category.

The leadership of Marillac over the years has included many prominent Kansas citizens who have served on its Board of Directors such as Mayor Peggy Dunn of Leawood, Senator David Wysong and many others. Marillac has received donations and support from many prominent Kansas businesses such as Sprint and well-known foundations such as the Hall Family Foundation. This is a well-run and well-respected charitable organization that raises funds and involves community leaders in a program that includes the education of mentally ill children and this responsibility would otherwise fall on the public schools and would be very expensive.

Marillac Center, Inc. is deserving of your approval for a sales tax exemption.

Respectfully submitted.

State Representative Pat Colloton

Hs Taxation Committee February 17, 2005 Attachment 2



Chairman of the Board

Leo J. Nunnink

Executive Committee

Andrea Bielsker W. Terrence Brown J. Brett Gordon Scott Gulledge Steven C. Hill Charlotte Liddeke John McCarthy Gwenlynn Reeves Elizabeth C. Willman

Board of Directors

Paul D. Barber Suzanne Denton Michael J. Engle Edgar J. Jordan, Jr. Mark M. Miller Brett Parise Arthur R. Smith Eric B. Tanner

President and Chief Executive Officer

R. Michael Bowen, LSCSW

Advisory Board

Joanne Barnes
Martin C. Bicknell
Michael Meek
Matthew J. Miller
J. Craig Peterson
Kevin M. Pistilli
David C. Seitter
Senia Shields
Elaine Stansfield
Judy Trenshaw
Matthew A. Turner, DDS

February 17, 2005

Dear Chairman Wilk.

My name is Michael Bowen, President and CEO of Marillac Center Inc. (dba Marillac). I appear before you to ask for your support for HB2236 which would give Marillac a Kansas sales tax exemption.

Marillac is a 501(c)(3) organization that is 107 years old. On March 8, 2004 we moved from Kansas City, Missouri to Overland Park, Kansas to provide education and psychiatric treatment to the most damaged children of Kansas. Our mission is to provide troubled children and families hope for a brighter tomorrow. While in Missouri, 80% of our children were from Kansas, which drained \$4.5 million from Kansas Medicaid. We moved to Kansas to better serve our client base and to keep Kansas funds in Kansas. Our \$6 million payroll provides a new income tax base for the state.

Marillac's day-school, special education program provides a service that is not available in most of the public school districts. Our experienced teachers and paraprofessionals successfully manage those children that would require one-on-one mentors in the public school system. Currently, we have contracts with two Johnson County school districts and we expect to contract with all districts when our new school is completed. Marillac's educational program reduces expenses for the school districts as well as reduces the concerns of parents.

Marillac provides 84 beds of Level VI care to Kansas private contractors, the Juvenile Justice Authority and to parent-placed Medicaid children. We return 90% of these children to the community with an 80% success rate. This quality of care saves Kansas taxpayers by taking costly, state-supported children and producing functional and productive future citizens.

State and insurance reimbursements are not sufficient to provide the care so urgently needed for our children; therefore, Marillac must continually raise additional funds to provide this care. A sales tax exemption for Marillac would result in a savings of about \$40,000 to \$50,000 – money that is necessary for services and money that would not have to be solicited from our donors.

Please help us by supporting HB2236.

Sincerely,

Michael Bowen, LSCSW President and CEO

CORNERSTONES
OF CARE
Gillis * HFCS * Marillac * Ozanam * Spofford







Hs Taxation Committee
February 17, 2005
Attachment 3

Attachment for Taxation Committee Presentation

Marillac is seeking exemption from taxation for all matters relating to its not-for-profit operation serving the children, youth and families in Kansas. Marillac has been providing residential treatment services, education services, and related behavioral healthcare services since 1897, and was incorporated in 1978 as a 501(c)(3) not-for-profit agency. Until 2003, Marillac's only campus was in Missouri, but in March of 2004 Marillac relocated its main campus to Overland Park, Kansas.

Marillac has received the following exemptions from Kansas, but none have covered all services that Marillac provides.

- The \$8,000,000 construction project to renovate and expand its' Overland Park campus has been exempt under authority of K.S.A. 79-3606(cc) and this Exemption Certificate is #008461-EZ.
- Marillac's Day School is currently exempt from tax in Kansas under authority of K.S.A. 79-3606(ii) and its Kansas Exemption Number is KS2W1V2XH3.
- Marillac applied for tax exemption before the board of tax appeals of the State of Kansas for property (NP09500000 0001) and personal property (4 personal property vehicles) and the County Appraiser issued no objections for granting tax exemption under K.S.A. 79-201b or K.S.A. 75-3329. This was affirmed by BOTA September 2004 (Docket # 2004-1064-TX).

In October 2002, Marillac purchased the property at 8000 W. 127th Street which was zoned with a Special Use Permit for a psychiatric hospital/residential treatment center. In July 2004, the City of Overland Park Kansas reaffirmed this Special Use Permit (SUP 2004-15 Ordinance Z-3075) for an indefinite period of time to allow for a psychiatric hospital/residential treatment center.

I believe that Marillac satisfies the definition of either a Hospital or a Private Children's Home allowing exemption of taxation under K.S.A. 79-201(b) and 79-3606, and ask consideration of support of HB2236 for this organization.

February 17, 2005

The Honorable Kenny Wilk, Chairman – Taxation Committee

Dear Mr. Wilk,

My name is Leo Nunnink, Chairman of the Marillac Board of Directors. I am here to speak in support of HB2236. I am proud of this organization and proud to serve the children of Kansas. We have made an \$8 million investment in Overland Park to bring our 107 year old charitable organization to Kansas because our clients are Kansas children. Kansas laws and Missouri laws are different in many areas. In Missouri, we were exempt from sales tax because we were a not-for-profit agency. We did not realize that, in Kansas, the legislature grants this status on a case by case basis.

Our agency takes pride in spending all of our operational funds on the children. We feel that the loss of \$40,000 to taxes will affect our services. It is hard these days to keep a charity in business. Donations continue to be difficult to solicit with the tight economy of the past few years. Our services benefit the children of social services and the Juvenile Justice Authority. Passing HB2236 and allowing us to spend the money that we have on the children would be much appreciated.

Sincerely,

Leo Nunnink Chairman February 17, 2005

The Honorable Kenny Wilk Chairman-House Tax Committee Kansas Legislature 300 S. W. 10th Street Topeka, KS 66612

Dear Mr. Chairman:

I am writing in support of HB 2236 that would give Marillac Center for Children a sales tax exemption. Marillac's special care for at-risk young people and their families is of great importance to the Kansas City community, and the state of Kansas. The need for increased mental health care for youth cannot be overstated. Our nation is facing a public crisis in mental health for infants, children and adolescents. The statistics are sobering: 1 in 10 suffer from some form of mental illness that is severe enough to cause impairment. In sad contrast, only about 1 in 5 actually receive mental health services in any given year.

What has been the response to this public health crisis? The stopgap solution is simply to warehouse children and adolescents in juvenile detention facilities, while they wait for a space to open up in the extremely limited community mental health care available. That "solution" is having tragic consequences for our youth. According to a recent Congressional Report, in a 6-month period, nearly 15,000 young people – some as young as 7 – were incarcerated in juvenile detention facilities for the sole reason that there was no space available in community mental health facilities like Marillac. This warehousing costs taxpayers over \$100 million each year, and yields no discernible mental health benefits to any of the young people who are simply locked up because the mental health system has no space for them.

Many of these children have not committed any crime at all. Most are simply children with unmet mental health needs for whom there is no space in mental health facilities. Incarcerating people without any cause or charges is an act unfitting for a great democracy such as ours.

And then there is Marillac, a nonprofit mental health care facility that is supported by the generosity of both private and public benefactors, and brimming with highly qualified, well-credentialed professionals eager to help the at-risk young people of our community. And yes, these are the children of <u>our</u> community, as most of the children who call Marillac home, are Kansans.

Simply put, Marillac is part of the solution, not the problem. With per-child costs that are 1/3 to 1/2 of what it costs to warehouse an at-risk child in a juvenile detention facility, Marillac is a far more efficient and budget-friendly way to provide this necessary assistance to our youth. It goes without saying that giving at-risk young people a caring, stable place to call home is infinitely more humane that warehousing them in a detention center.

I urge the Tax Committee to help Marillac by approving HB 2236 and allow them the sales tax exemption that will enable Marillac to fully fulfill its mission of providing a safe place for at-risk young people and their families.

Most Sincerely,

Chris Carroll 12715 Connell Dr.

Overland Park, KS 66213

CC: Representative Pat Colloton

Hs Taxation Committee February 17, 2005 Attachment 5 LOUIS E. RUIZ

REPRESENTATIVE, 32ND DISTRICT 2914 W. 46TH AVE. KANSAS CITY, KS 66103

OFFICE:

STATE CAPITOL-284-W TOPEKA, KS 66612-1504 (785) 296-7697



HOUSE OF

REPRESENTATIVES

Testimony on HB 2006

By Rep. Louis E. Ruiz

Thursday, February 17, 2005

Thank you Mr. Chairman and Members of the committee:

Re: Kansas House Bill # 2006

An ACT concerning taxation; relating to sales tax exemption; amending K.S.A.

2004 Supp. 79-3606 and repealing the existing section.

This bill amends the existing bill 2004 Sup. 79-3606 to read:

On page 16, lines 2 through 5.

(12) the Catholie Housing of Wyandotte County; for future reference, CHWC, Inc.,

for the purpose of rebuilding urban core neighborhoods through construction of new homes, acquiring and renovating existing homes and other related activities, and promoting economic development in such neighborhoods;

This amendment will add the CHWC Inc. to an existing list of tax exempt not for profits as called for in the K.S.A. 2004.

At this time Mr. Chairman, I would be more than happy to take any questions that you and other members of the committee might have.

Rep. Louis E. Ruiz

32nd District

Hs Taxation Committee February 17, 2005 Attachment 6

COMMITTEE ASSIGNMENTS

COMMERCE AND LABOR

SOCIAL SERVICES BUDGET TRANSPORTATION



CHWC, INC. 400 N 6th Street Kansas City, KS 66101

913-342-7580 (phone) 913-342-7581 (fax) Email: chwc@earthlink.net

Board of Directors

Jan Price, Chair

Craig Gaffney, Vice-Chair

William Miller, Vice Chair/Treasurer

> James Owens, Vice Chair

Maye Hayes, Secretary

Michael Snodgrass President/CEO

Fr. Michael Hermes William Hutton Connie Kolich Melinda Linnell Joe Reardon Jim Schraeder Fr. Tom Tank Delia York Thank You Representative Ruiz for sponsoring HB2006, and thank you to Committee Members for considering this legislative amendment.

CHWC, also known as Community Housing of Wyandotte County, is a not-for-profit community development corporation under IRS 501(c)3 regulations. Our mission is to provide quality, affordable housing in the underserved urban core neighborhoods of Kansas City, Kansas. Most of our neighborhoods have not seen any development efforts in 50 years to 100 years.

Our target neighborhoods had long suffered from many years of disinvestment, resulting in over 30 years of consistently declining population and, thus, a declining tax revenue base for both the Local and State Governments. Once thriving neighborhoods were left with abandoned homes, many of which were ultimately demolished. Negative elements, such as drugs and crime, invaded our once proud neighborhoods.

As a result of these conditions, CHWC was formed in 1998. CHWC utilizes a unique community development model, partnering with neighborhood organizations, local banks, the faith community, local government, civic organizations, foundations, corporations, and state and federal government.

Growing from a staff of 1 person in 1999 and a \$40,000 annual budget, CHWC has become the largest nonprofit producer of single-family housing, both new and rehab, in the entire metro area. With a current staff of 21 and a \$6,000,000 annual program budget, CHWC is known throughout the country for its innovative and aggressive outcomes-based development in distressed neighborhoods.

CHWC's outcomes have grown exponentially from our modest beginning. We currently have over 50 new and rehabilitated homes in production and have received one of only two "A" designations in the entire metro area by Local Initiative Support Corporation, the areas largest community development funder. In 2003, CHWC was awarded the Jake Mascotte Award for Outstanding Community Development.

More important, however, is the effect upon our neighborhoods. CHWC believes that to truly transform the urban core you need to build sustainable mixed-income neighborhoods. Thus, CHWC builds housing products for low-low income, moderate-income families, and above-moderate-income families. We believe that this mixed-income model will spur new economic growth as businesses (i.e. restaurants, retail, and grocers) look to locate in growing areas with increasing disposable income.

In addition to providing new and rehabilitated homes, CHWC provides many other services for our neighborhoods. We take a holistic approach to community redevelopment. Our programs include:

• Lending – CHWC provides small, low-interest loans to families desiring to fix up their homes, as well as down payment assistance and closing cost assistance for those who

Hs Taxation Committee February 17, 2005 Attachment 7 qualify.

- Faith in Communities CHWC partners with civic and church organizations to provide year-round "Christmas in October"-like services for individuals with fixed incomes or who are unable to properly maintain their property.
- Community Safety Initiative Partnering with the KCK Police Dept and many other neighborhood and civic organizations, CHWC facilitates a grassroots community-minded approach to increasing the safety of our neighborhoods and commercial corridors.
- Community Organizing Working with individual residents, CHWC assists our neighborhoods in building their own capacity to tackle the many issues that face the urban core.
- Economic Development CHWC is currently working to bring a grocery store and other retail services to the urban core.

CHWC has converted vacant land into new homes and rehabbed vacant dilapidated homes, resulting in stronger neighborhoods with strong families and strong taxpayers. We are successfully rebuilding the urban core block by block, bringing back those families who may have left, attracting new residents to the State of Kansas, and providing a strong argument for existing households to remain in our neighborhoods.

The current average value of a new CHWC home is approximately \$125,000, while the current average value of a newly rehabbed CHWC home is approximately \$69,000. Our new homebuyers are currently paying approximately \$2,500 annually in property taxes and untold sales tax revenue. Using these numbers, last year alone the local/state governments collected over \$125,000 from our new homes and approximately \$60,000 from our rehabbed homes. These numbers will only grow as CHWC continues to increase production.

CHWC's targeting of programs, resources, and new and rehabbed housing is also having a tremendous effect on the value of the surrounding homes. According to several sources, the values of homes in the CHWC-served census tracts are growing at rates much higher than the values of more suburban neighborhoods.

CHWC has grown tremendously and our outcomes have as well, but we need your help. While we are building new homes and rehabbing existing houses, the problems did not occur overnight and will not go away overnight. There are still numerous blighted and dangerous sections of neighborhoods. In addition, rising housing costs due to factors beyond our control are threatening our ability to keep homes affordable and continue to attract quality families.

CHWC is looking for every available avenue to ensure the success of our programs and assist in keeping our homes affordable. HB2006 would provide another tool to reduce our overall operating costs, and thus ensure the continued success of our efforts. Please consider adopting HB2006 so we can continue the fight to retake our neighborhoods and build a strong future for Kansas City, Kansas, and the State of Kansas.

Thank You,

Michael Snodgrass President/CEO CHWC, Inc. STATE OF KANSAS

BONNIE SHARP

REPRESENTATIVE, THIRTY-FIRST DISTRICT WYANDOTTE COUNTY 4218 DIXIE COURT KANSAS CITY, KANSAS 66106 (913) 831-2339

STATE CAPITOL-RM. 273-W TOPEKA, KANSAS 66612-1504 (785) 296-7656

TESTIMONY ON HOUSE BILL 2056

COMMITTEE ASSIGNMENTS MEMBER: APPROPRIATIONS PUBLIC SAFETY BUDGET COMMITTEE STATE TRIBAL RELATIONS JOINT COMMITTEE

HOUSE OF

REPRESENTATIVES

February 17, 2005

Thank you Chairman Wilk and Committee Members for the opportunity to testify on behalf of House Bill 2056. This bill would allow Cross-Lines Cooperative Council a sales tax exemption.

Cross- Lines is a 501 © (3) not for profit corporation and also a "Kansas Domestic not for profit Corporation" ID # 28 - 194-9. Their principle activity is to offer social services to low income individual and families. Cross-Lines is one of three agencies in the State of Kansas who work with the Kansas Department of Health and Environment, Bureau for Children, Youth and Families, Nutrition and WIC Services under a contract to provide food distribution to the elderly and children under the Commodity Supplemental Food Program (CSEP) of the USDA. Their revenue comes from donations from individuals, businesses, and organizations, and some grants from foundations. They also receive some money from FEMA, United Way and Emergency Shelter Grant Funds.

It's surprising to me, and maybe to you, that Cross-Lines does not already have an sales tax exemption, but they In Kansas we do not have a uniform process in which a 501 © (3) can qualify and then receive an exemption. In Kansas the legislature is responsible for granting an exemption one at a time. To me, this never seemed fair or equitable, but it is the Kansas policy.

Because Cross- lines has created a legacy of programs since 1963 that have positively impacted the lives of thousands of needy people, I ask that you give HB 2056 favorable consideration for passage.

Thank you Mr. Chairman and Committee Members for your help in providing Cross-Lines with the same exemption that has already been granted to so many other 501 © (3) not-for-profit corporations.



A Place of Hope and Sustenance

February 17, 2005

Kenny Wilk, Chairperson Taxation Committee 300 SW 10th Street Topeka, KS 66612

Dear Mr. Wilk:

Cross-Lines is a community focal point that brings vital programs and volunteers to help the less fortunate. Supported by a network of individuals, churches, and businesses, Cross-Lines provides daily assistance to families at risk. Cross-Lines helps people in need regardless of their race, religion or ethnic origin.

Examples of services provided:

Family Support provides emergency and support services, rent and utility assistance. Hunger Relief distributes approximately 900,000 pounds of food annually. Youth & Education offers developmental activities for inner city, suburban and rural youth. Community Support volunteers assist communities with cleanup and minor home repairs. Community Thrift distributes clothing, household items and funds emergency assistance.

On behalf of Cross-Lines, I request your favorable consideration in passage of House Bill #2056 for state tax exemption.

Sincerely,

Lou Rose

Executive Director

2004 STATISTICS

Emergency Assistance

- Emergency food for 3,357 people from 1,013 households
- Utility assistance for 123 households
- Rent assistance for 32 households
- Clothing for 1,166 individuals from 467 households

The Commodities Program

- Distributed more than 900,000 pounds of food to 21,600 low-income seniors in Johnson, Leavenworth, and Wyandotte counties

The Community Annex

- Served 19,374 meals for 922 homeless clients
- Provided 4,242 showers to 635 people

Special Event Activities

- 1,668 backpacks filled with school supplies were distributed to students from 586 families
- 1,750 people from 550 families shopped at our annual Christmas store and received new clothing, household goods, toys and food

Cross-Lines, a Good Way...



How YOU Can Help...

Remember us in your devotions.

Share our need with others.

Make a generous contribution.

Conduct drives to collect essential items.

Volunteer at Cross-Lines

Contact us on how you, your church or group can do something fun and special.



... To Extend Your Ministry



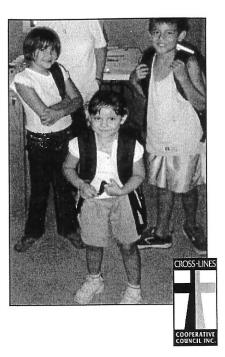




Cross-Lines Cooperative Council, Ir 736 Shawnee Avenue

736 Shawnee Avenue Kansas City, KS 66105 Phone: 913-281-3388 Website: www..cross-line

Help Them Succeed



Cross-Lines

Successful People Build Our Successful Communities

Cross-Lines is a community focal point that brings vital programs and volunteers to help the poorest of the poor. Cross-Lines, supported by a network of churches, individuals and businesses, provides a daily source of assistance to families at risk. Cross-Lines helps people in need regardless of their race, religion or ethnic origin.



Our Mission: To help vulnerable persons avoid slipping into poverty, to alleviate the suffering of persons caught in poverty, to assist persons who, with help, would be able to lift themselves out of poverty, and to teach affluent people about the root causes of poverty, its debilitating impact and what they, as responsible and caring persons, can do in the struggle to overcome poverty.

Program Service Areas

Community Support includes minor home repairs, volunteer work groups and community projects.

Home repair projects keep the homes of low income families, the elderly and the infirmed warm, safe and habitable. Homeowners, when able, pay the cost of materials and receive free labor.

Youth groups from the local area and the Midwest come to do helpful work while building their character. They assist young children with activities, entertain lonely seniors residing at retirement and nursing homes, clean yards for elderly homeowners, and remove litter from vacant lots and community parks.

Community Service projects are completed by individuals and groups. They unload groceries from delivery trucks, sack groceries for commodity distribution, and help to pick up furniture, clothing and food from donors.

Community Thrift helps low-income families acquire essential household items at a low cost. Proceeds support our emergency assistance programs. To schedule a pickup call (913) 281-3388. We need:

- Large and small appliances in working condition including washers, dryers, stoves, refrigerators and Pentium or newer computers
- Furniture sofas, beds, dressers, kitchen tables and chairs
- Donated automobiles

Your old refrigerator can help pay someone's rent or provide utilities to keep their child warm.

Family Support includes emergency assistance, crisis intervention, rent, utility assistance, clothing and other essentials. Over \$50,000 is given each year for emergency rent and utility assistance to families. We provide shower facilities, breakfasts and limited laundry services.

More than 800 families feel kindness and generosity when they shop at our Christmas Store for free gifts.

Hunger Relief addresses the immediate need to feed the hungry while attacking the long-term impact of hunger:

Malnutrition in children results in lost brainpower and productivity. Hunger causes stunted growth in children. Hungry children have more health problems. Hunger in pregnant women is closely linked to infant mortality and low birth weight babies. Hunger causes the premature onset of chronic disease and death in seniors. Chronic hunger causes anxiety, negative self-worth and hostility. The biggest causes of hunger are low paying jobs and high housing costs.

Cross-Lines distributes approximately one million pounds of food each year through commodity distribution, food pantry, breakfasts, brown bag lunches for the working poor and Kid's Café summer lunch program.

Youth & Education encompasses our speaker's bureau on poverty, retreat groups and youth mentoring activities and programs.

CHAPTERS and the Kid's Café are special outreach programs for neighborhood youth. CHAPTERS is designed to develop the child and empower the family. Kids Café is a summer program that offers free lunches to youth, ages 5-17.

Each year the School Supplies Distribution project gives 1,500 low-income school-age children new backpacks filled with school supplies.

The Poverty Simulation Game is a way to show the affluent the plight of being poor. Through role-playing, groups of adults or youth briefly experience what it might be like to be caught in poverty.



Help someone with your generous support.

A Valued Past

In 1963 a group of ministers joined together to improve the plight of the poor. Under their leadership they created a legacy of programs that positively impacted the lives of thousands of needy people.



Grounded in the Present

Cross-Lines is a unique blend of volunteers, community groups and staff who help people atrisk. We serve children, their families and the elderly. We assist those who are homeless or stranded in our service area.



Committed to the Future



We strive to be more efficient and capable to meet the demand for services in the future.

Testimony on HB 2244 relating to exemptions, KSDS, Inc.

House Taxation Committee – February 17, 2005

By Representative Sharon Schwartz

Chairman Wilk and members of the committee; thank you for the opportunity to appear in support of HB 2244.

I will keep my comments brief and allow other conferees to tell the committee in more detail more about the services that Kansas Specialty Dog Service, Inc. provide. KSDS, Inc., as the entity is known to me, is located in my home town of Washington. As a not-for-profit business they would like to be considered for a sales tax exemption and ask that I introduce legislation that will accomplish that goal.

I am proud to say that through the years I have had the opportunity to observe the training of dogs as well as the graduation ceremonies.

Thank you for the opportunity to appear before you in support of HB 2244.

Testimony on HB2244 as proponent

Our concern: Tax relief for KSDS, Inc.

Presenter: Ed Henry - Presently serving terms as board member, in the past have served as president, vice-president, or volunteer CEO of KSDS since it's founding 15 years ago

I would ask that you give positive review to HB2244 as it would give a sales tax exemption for goods purchased by KSDS, Inc. KSDS trains service dogs for individuals with physical disabilities and guide dogs for individuals with sight impairments. I can tell you many stories over the past 15 years of people gaining vast independence because of the services provided by one of our dogs. I have no documentation to prove it, but I'm sure this independence has reduced the need for tax dollars for services for these people far exceeding the amount of revenues you will lose making KSDS tax exempt.

KSDS is entirely supported by donations and uses no other local, state, or federal tax dollars. Every little bit of cost savings or increased donations serves to let us expand the number of people receiving dogs from our agency.

We very much appreciate your time and effort in assisting us. We would appreciate your support of this bill.

Respectfully submitted,

Ed Henry Board Member

KSDS, Inc.



Phone: 785/325-2256

Fax: 785/325-2258

E-mail: ksds@washingtonks.net

Reference: HB 2244: a sales tax exemption for KSDS, Inc.

KSDS, Inc. is a non-profit organization dedicated to the training and placement of assistance dogs in two areas:

- Guide Dogs assist people who are blind or visually impaired. With the dogs special training, individuals may travel safely from place to place. The dogs work around obstacles, alert to steps, and cross streets straighter and quicker. The dogs know right and left and can "Find" many items such as: stairs, doors, hallways, counters, chairs, etc.
- Service dogs assist people who have other physical disabilities. Specialized skills such as retrieving dropped or specified items, bracing for steps, transferring from the wheelchair, opening doors, turning lights on/off, and pulling the wheelchair may be utilized by individuals.

Canine assistance may give someone the independence to continue living in their own home without 24 hour human attendance care or without the necessity of moving to a nursing care facility. Many KSDS graduates are able to travel independently, work at fulltime employment and pursue/complete higher education with the partnership of an assistance dog. I offer two graduate stories:

- 1. Bill was a middle-aged construction worker when he suddenly lost his eyesight. Because of his blindness, Bill had lost his means of financial support for his family. After sometime in rehabilitation, Bill received a guide dog from KSDS, Inc. Bill returned to school using the mobility assistance of his new partner, first to receive his GED and then on to receive his associates degree. That was nine years ago. Today Bill is working with his second guide dog and is a successful businessman, managing several employees and supporting his family.
- 2. Mark has muscular dystrophy and has been in a wheelchair since he was two years old. Even though he was able to do many things for himself, he had to rely on his friends in elementary school to help him through the daily requirements and activities. He was partnered with his first service dog at 12 years of age. The companionship and bonding of these team partners meant success through graduations from elementary school, high school, and Rice University. Mark's physical ability has continued to deteriorate; however, he is able to

live independent in his own apartment with the assistance of the successor service dog he was partnered with in the summer of 2004. Today, Mark with his assistance dog is attending law school and plans to continue his independent lifestyle and be financially self-supporting in the future.

KSDS, Inc. is proud to be a fully accredited program by Assistance Dogs International, Inc. This accreditation is a mark of quality among organizations around the world training and placing assistance dogs. KSDS, Inc. was the seventh organization in the U.S.A. and is the only organization in Kansas to earn this prestigious accreditation.

KSDS, Inc. is able to operate mostly by donations from individuals and organizations. No tax dollars are received to support general operations of KSDS, Inc.

Each team placement (a person with physical disabilities/blindness and a highly trained dog) costs \$15,000 and is given to the individual at no cost. When canine assistance is utilized, KSDS feels it is necessary to provide a continuance in service to the individual with a disability as quickly as is possible when the dog is no longer able to work effectively. Forty-three

percent of team placements last year were successor dogs.

Since being organized fifteen years ago, KSDS, Inc. has graduated over 325 assistance dog teams. There is an increase in the requests for canine assistance each year. KSDS, Inc. is currently placing 20 teams annually and plans to increase the number of placements in 2005 so that more individuals may gain or maintain independence in their daily living. KSDS, Inc. operates on an annual budget of less than \$300,000. The amount of Kansas sales tax considered in this exemption will make a significant difference toward the cost of one team placement. I urge you to support HB2244: the sales tax exemption for KSDS, Inc.

Sincerely,

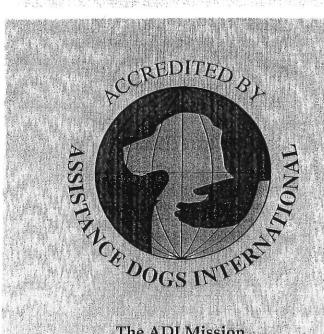
Karen Price, CEO

KSDS, Inc.



We Are Accredited

Assistance Dogs International



The ADI Mission

To establish and promote standards of excellence in all areas of assistance dog acquisition, training and partnership. Facilitate communication and learning among member organizations. Educate the public to the benefits of assistance dogs and ADI membership.

Gold Seal Achievement

raining for a KSDS assistance dog oegins as a puppy. The Foster Puppy Raiser volunteers teach the puppy basic obedience, house and public manners and socialization.

Foster puppy raisers may be young or old and from all walks of life such as 4-H, Boy and Girl Scouts, kennel clubs, or service organizations. They are committed to raising the puppy for 12 to 18 months.

When the work in the puppy home is complete, the puppy will return to the KSDS facilities. Specialized skills will be taught to prepare the young dog for the working world of gaining independence for an individual with a disability.

KSDS Tours & Programs are available and may be scheduled by appointment.

KSDS is a member in good standing of Assistance Dogs International. KSDS adheres to and exceeds the minimum standards of training requirements and ethics set forth by ADI.



For Support or To Request Information

Name
Phone
() Enclosed is a contribution to help make a difference.
\$
nquire about "direct debit" for a convenient way to continue giving.
() Please Send To Us:
() Foster puppy application
() Guide dog application
() Service dog application
() Further information in regard to:
9/ / /
Thank You For Your Support

KSDS, Inc. Washington, KS



KSDS, Inc. 124 W. 7th Street Washington, KS 66968 785/325-2256 SDS, Inc. is a 501 (c) 3 non-profit organization dedicated to the training and placement of canine assistance to individuals with disabilities.

KSDS provides canine assistance in two areas of service.

Guide Dogs: These specially trained

dogs provide mobility assistance to those individuals who are blind or visually impaired.

Service Dogs:

These assistance dogs are used by people with other physical disabilities. They are trained to help pull a wheelchair, retrieve articles, provide balance, turn lights on/off, and open doors.





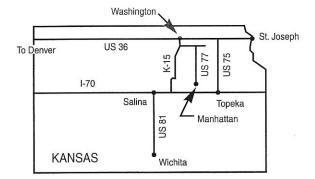
Together, growing healthier assistance dogs

To begin the process of receiving an assistance dog, the person who is blind or disabled must first request an application. The application has several phases and includes requests for a video and an interview.

Upon selection for canine assistance the individual will spend the determined amount of time at the KSDS facility training with the dog matched to him/her.

The guide dog training class is 21 days for people who are blind or visually impaired. Class time for service dog placements is 13 days.

Students will stay in one of the two motels conveniently located near KSDS during the training session. Cost of the student housing and meals is provided through a KSDS scholarship fund established by Kansas Lions organizations.



KSDS is located on U.S. Highway 36 Washington, Kansas

Most of the dogs are labrador retrievers and golden retrievers from the selective breeding program at KSDS. Dogs are chosen with considerations given to their physical backgrounds, disposition, temperament and trainability.

KSDS will accept donations of puppies that meet KSDS requirements



As a 501 (c) 3 non-profit program, KSDS relies on contributions from individuals, corporations, and grants to provide canine assistance. Your contribution will make a difference.

A specific bequest in your will allows KSDS to continue to provide assistance dogs for people that need and want to gain more independence in mobility. If you wish to make a specific bequest, please specify **KSDS**, **Inc.**, 124 W. 7th Street, Washington, KS 66968.

Thank you in advance for your considerations. For further information about KSDS please feel free to call or write.

KSDS, Inc. - 501 (c) 3 non-profit Federal ID #48-1080879

As a Member Agency of Assistance Dogs International (ADI) . . .

We believe that organizations and individuals involved in the assistance dog industry have common goals and interests which are best achieved by uniformly complying with local, state and federal laws as well as ethical, moral and legal policies, practices and procedures.

We are honored to demonstrate our commitment to this belief though voluntary participation in the ADI accreditation process.

Our achievement of full ADI accreditation means that the facilities and operation of our assistance dog program meet ADI's standards of excellence.

ADI and the ADI Accreditation Process

ADI is an international coalition group with members representing assistance dog programs and individuals interested in assistance dog training. The purpose of ADI is to improve the areas of selection, training, placement and utilization of assistance dogs.

Accreditation by Assistance Dogs International is a voluntary, peer-review process. It is a uniform method by which ADI voting member agencies can achieve compliance with the operational standards of excellence established by ADI for organizations that train and place assistance dogs.

Participating organizations undergo an official on-site survey conducted by eligible ADI accreditation assessors. During the course of the survey, assessors interview agency staff, volunteers, applicants and recent graduates, and are given access to a variety of agency documents and records.

The following areas are evaluated during the accreditation survey:

Program

- Application policies and procedures
- · Canine management and training
- Teaching curriculum and instruction
- · Program record keeping
- Volunteering
- Graduate input

Administration

- Organization
- Emergency procedures and safety regulations
- Risk management
- Documentation
- Business practices
- Written policies and procedures

Facilities

- Building and grounds
- Safety and maintenance
- Kennels

Community Activities

- Behavior of assistance dogs in the community
- Community education about assistance dogs

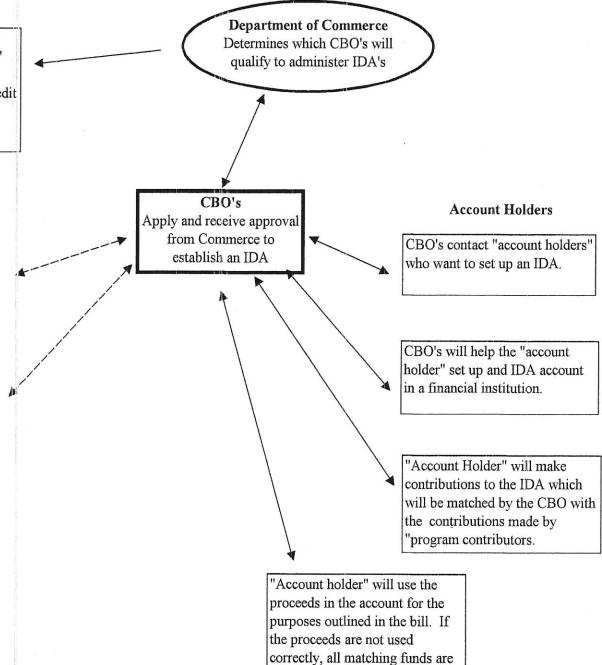
Compliance with ADI standards in all of these operational areas results in full ADI accreditation for a term of five years and awarding of an official plaque containing the ADI gold medallion.

We are proud to be an ADI member agency and proud to be recognized for maintaining ADI's standards of excellence in all areas of our assistance dog program. KDOR will develop an IDA credit schedule the "program contributor" must fill out and submit with their Kansas income tax form. If the credit exceeds the taxpayers liability a refund is made.

Program Contributors

CBO's contact "program contributors" to invest in the newly establised IDA.

CBO's send a list of "program contributors" to Commerce with information regarding the amount contributed and credit allowed. Commerce will share that information with KDOR.



forfeited by the "account holder"