

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:40 A.M. on February 2, 2005 in Room 519-S of the Capitol.

All members were present except: Derek Schmidt- excused

Committee staff present:

Chris Courtwright, Kansas Legislative Research  
Martha Dorsey, Kansas Legislative Research  
Gordon Self, Revisor of Statutes Office  
Nancy Kirkwood, Secretary

Conferees appearing before the committee:

Mike Taylor, Unified Government Kansas City, Kansas, Wyandotte County  
Bob Vancrum, Greater Kansas City Chamber of Commerce  
Randall Allen, Kansas Association of Counties  
Senator Pat Apple  
Shane Krull, County Administrator, Miami County

Others attending:

Chairperson Allen called the meeting to order. Brad Smoot requested the introduction of a bill on behalf of Las Animas Landfill Gas, LLC of Midland, Texas. Las Animas has an operation in Kansas. The bill would clarify the legislative intent of K.S.A. 79-201 *Eleventh*, regarding the existing tax exemption for the production of landfill gas. Senator Donovan moved to introduce the bills, seconded by Senator Jordan, and the motion carried.

Danielle Noe, Intergovernmental Relations Coordinator, Johnson County, requested the introduction of a bill relating to the tax foreclosure statutes. Senator Jordan moved to introduce the bill, seconded by Senator Donovan, and the motion carried.

Chairperson Allen, on behalf of Gary Anderson, Johnson County, requested the introduction of a bill relating to the Transportation Development District Act. The purpose of the change is to remove the protest period, since the only persons who can protest and vote in an election called as a result of a protest are the owners of property within the district. Under the statute 100% of the property owners have to sign the petition, therefore he feels it would be redundant to give these same people the right to protest. The language was left over from the original bill that allowed less than 100% of owners to petition for creation of the district. Senator Jordan moved to introduce the bill, seconded by Senator Pine, and the motion carried.

Chairperson Allen informed the Committee, tomorrow, February 3<sup>rd</sup>, is the deadline for requesting committee bills.

Chairperson Allen opened the hearing on **SB 45 -personal judgment against owner for unpaid real property taxes.**

Mike Taylor, Public Relations Director, Unified Government of Wyandotte County, appeared before the committee in support of **SB 45.** His testimony stated SB 45 is about fairness and equity. It is about reducing the property tax mill levy in Wyandotte County and Kansas City and **SB 45** would give the local government an additional tool to collect taxes (Attachment 1).

Chairperson Allen welcomed proponent Bob Vancrum to the Committee. Mr. Vancrum appeared on behalf of the Greater Kansas City Chamber of Commerce, supporting **SB 45.** Mr. Vancrum's testimony reflects **SB 45** would not only benefit the Unified Government of Wyandotte County, it would benefit other local governments as well. **SB 45** would allow local government to obtain a civil judgment for delinquent taxes rather than waiting for foreclosure and a tax sale, which is currently the only option for local governments (Attachment 2).

CONTINUATION SHEET

MINUTES OF THE Senate Assessment and Taxation Committee at 10:40 A.M. on February 2, 2005 in Room 423-S of the Capitol.

Randall Allen, Executive Director, Kansas Association of Counties, presented testimony in support of **SB 45** (Attachment 3).

There being no others wishing to testify as a proponent or opponent to **SB 45**, the Chair closed the hearing.

Hearing on:

**SB 105 - countywide retailers' sales tax in Miami County**

Chairperson Allen opened the hearing on **SB 105**, countywide retailers' sales tax by county, and recognized Senator Apple. Senator Apple appeared in support of **SB 105** (Attachment 4).

Shane Krull, Miami County Administrator, proponent of **SB 105**, appeared before the Committee. Mr. Krull described the benefits derived from said tax. The renewal of the quarter cent sales tax will continue to fund road and bridge improvements throughout Miami County. The future funds will go toward the payment of nine additional projects (Attachment 5).

There being no others wishing to testify as a proponent or opponent to **SB 105**, the Chair closed the public hearing.

**Action on bills**

**SB 37 - Franchise fee law modifications relating to fee name, extensions and information required**

Melissa Wangemann, Deputy Assistant, Secretary of State had distributed to the Committee yesterday, February 1, a copy of her amendments to **SB 37**. The balloon addressed the concerns the Committee raised at the hearing on **SB 37**, and also the concerns of the KCCI. Gordon Self, Revisor of Statutes, stated of the twenty-one amendments, ten are 100% technical and the result of the reconciliation process; eleven are the outcome of discussion that resulted when the bill was heard. Senator Donovan made a motion to adopt the balloon, and move SB 37 favorably as amended. The motion was seconded by Senator Apple. The motion carried.

**SB 105 - countywide retailers' sales tax in Miami County**

Senator Jordan moved to pass SB 105 out favorably. The motion was seconded by Senator Apple. The motion carried

**SB 12- an act concerning taxation; relating to collection of delinquent taxes; tax liens**

Jay Befort, KDOR, provided a refresher on **SB 12**. Mr. Befort stated **SB 12** is a bill extension of KDOR's lien authority. The bill would give KDOR the authority to attach to equity on personal property for retailers not paying their taxes. Gordon Self, Revisor of Statutes, stated there are two technical amendments to **SB 12** On page 1, line 41, strike *employer* and insert *taxpayer* and the same on page 2 line 1. Senator Lee move to adopt the technical amendments offered by KDOR and pass SB 12 favorably as amended. Senator Goodwin seconded the motion, and the motion carried.

**Approval of minutes**

Senator Bruce moved to approve the minutes of January 27, 2005, seconded by Senator Apple. The motion carried.

Chairperson Allen informed the Committee the agenda for next week is uncertain at this time. Monday and Tuesday are on call, Wednesday and Thursday the Committee will meet.

The meeting adjourned at 11:40 a.m.



# Testimony

Unified Government Public Relations  
701 N. 7<sup>th</sup> Street, Room 620  
Kansas City, Kansas 66101

Mike Taylor, Public Relations Director 913.573.5565  
Don Denney, Media Relations Specialist 913.573.5544

## **Senate Bill 45 Delinquent Property Tax Collections**

**Delivered February 2, 2005  
Senate Assessment and Tax Committee**

The Unified Government of Wyandotte County is requesting this legislation on behalf of the hard-working, law-abiding citizens in our community who pay their taxes. This measure is about fairness and equity. It is about reducing the property tax mill levy in Wyandotte County and Kansas City.

The Mayor and Board of Commissioners realize in order to lower taxes, they must do everything possible to ensure local government is collecting the money it is already owed. There are millions of dollars in unpaid real estate taxes in Wyandotte County. The Unified Government is making strong advancements in collecting delinquent taxes with the tools we have under current law, but we need to do even more. SB 45 will give officials an additional tool to collect delinquent taxes. We need the Legislature's help.

It's often said government should run more like a business. SB 45 would give local government the same tool businesses regularly use to collect debts. It would allow local government to obtain a civil judgment to collect delinquent tax as opposed to the current law (KSA 79-2901) which only allows us to foreclose on the property and sell it at a tax sale after the delinquency is three years old.

There are 10,713 parcels of land which owe a total of \$23.9-million in delinquent taxes. Since 1998, the Unified Government has aggressively worked to collect delinquent taxes and get the involved properties back on the tax rolls. More than 4,500 parcels have been placed in tax sales since 2000, returning millions of dollars to the Unified Government and citizens of Wyandotte County. Nearly \$4-million was generated for the taxpayers of Wyandotte County as a result of 2004 Tax Sales conducted by the Unified Government. But that is a small percentage of what is owed.

SB 45 would give local governments an option to deal with situations where the property is a liability rather than an asset. It lets us effectively deal with people who can easily afford to pay their taxes but choose not to. This tool would be especially helpful to collect unpaid taxes from out-of-county or out-of-state landlords who buy rental property, milk it for all the profits they can, let it fall into disrepair, then abandon the property.

Getting tougher with tax deadbeats is the most fair and responsible thing the Unified Government can do for the majority of citizens in our community. SB 45 has significant support from citizens in our community. The Unified Government works with property owners who have fallen on hard times and can't pay their full tax bill. We work out reasonable payment plans. But we will not tolerate tax deadbeats who are cheating the system. Not being able to use every method possible to collect delinquent taxes is an injustice to the hard-working, conscientious citizens of our community who do pay their taxes.

Assessment & Taxation  
Date 02-02-05  
Attachment # 1

## A Primer on How Collection of Delinquent Taxes Would Work Under SB 45

- To obtain a civil judgment, the Unified Government would file a Petition in Wyandotte County District Court and serve the defendant/property owner who would then have to file an Answer.
- The government would have the burden to prove that the defendant is the property owner and that the taxes are delinquent.
- KSA 60-303 requires that the defendant be served a copy of the Petition and a Summons which advises how to respond. Service can be made by Certified Mail, serve the defendant personally, or leave at defendant's residence. Service under this statute makes the defendant personally liable to pay any judgment.
- Once service is obtained, the claim litigated and a judgment obtained, SB 45 would allow the government to collect the judgment as a personal debt against any non-exempt asset of the defendant, as opposed to the current tax foreclosure process which is only collectable against the delinquent property.
- To collect a personal judgment the government can order the defendant into Court and disclose assets, real and personal property, bank accounts, equities, wages etc.(KSA 60-2419)
- KSA 60-2401 allows the seizure and sale of any non-exempt property of the debtor necessary to satisfy the judgment.
- KSA 60-721 to 744 allows the garnishment of the defendants wages, bank accounts, or other property. Garnishment is a court process with notice to the defendant, bank, employer etc with an opportunity to contest (limited essentially to the defendants interest in the asset, not whether he owes the debt).

## A Primer on How Collection of Delinquent Taxes From Tax Sale Works

- In order for a lot to be placed in a tax sale, it must be eligible: Any lot at least three (3) years delinquent on property taxes is eligible. But not only must a property be delinquent, someone must formally request that it be placed in a tax sale.
- As properties are placed on the tax sale roster, abstractors begin their research, collecting information on each parcel: name of property owner, address of property owner, lien holders, etc. In addition, in accordance with Kansas Law, the abstractor contacts the property owner via Certified Mail. The owner is notified their property is eligible for sale, what their legal rights are, and how--if they choose--they may retain ownership of their property.
- Each lot in a tax sale is bid on. The lowest bid is the amount of back-taxes owed. All properties not bid on are conveyed to the Unified Government. These lots are initially conveyed to the Delinquent Real Estate Office and the necessary public notices are given. Approximately thirty (30) days later, each lot is then transferred to the Unified Government's Land Bank.

Testimony to Senate Committee on Taxation  
Robert J. Vancrum, Kansas Government Lobbyist for the  
Greater Kansas City Chamber of Commerce

February 2, 2005

Chairman Allen and other Honorable Senators:

I am appearing today on behalf of the Greater Kansas City Chamber of Commerce in support of Senate Bill 45 which was requested by the Unified Government of Wyandotte County, but will benefit other local governments. The bill has been endorsed as a strategic position by our Chamber's Kansas State Affairs Committee and ratified by our Board last November.

Our members believe that it is not fair to business and other residents that always pay their taxes on time to permit some real estate property owners to perpetually leave their real estate taxes in arrears by nearly three years in order to just barely avoid tax foreclosure on the property.

As the Unified Government has pointed out, government is often asked to run more like a business. This bill merely gives local government the same tool that is regularly used to collect debts. It would allow local government to obtain a civil judgment for delinquent taxes rather than waiting for foreclosure and a tax sale, which is currently the only option for local governments.

We understand that safeguards were enacted in the system during and following the depression to protect people from losing their homes and farms from such a cataclysmic and unavoidable economic downtown. Certainly, the commissioners of the Unified Government, and nearly every local elected government official I know of are very sympathetic in such situations. After all, they are elected by the same citizenry that elects legislators. I feel confident that local officials (and the department heads and managers responsible to them) will not allow use of this system to chase people that are making every reasonable effort to pay their taxes. I am confident they will continue to work out reasonable payment plans. They need the tool to at least threaten certain tax deadbeats that have a history of trying to beat the system that they will take them to court for a civil judgment if such behavior persists.

As always, I will be available for your questions now as the Chair directs.



## Testimony

Senate Assessment and Taxation Committee  
Randall Allen, Executive Director  
Kansas Association of Counties  
February 2, 2005

Chairman Allen, I am Randall Allen, Executive Director of the Kansas Association of Counties. I am here today to express strong support for SB 45, a bill offering an additional way for counties to tackle the ongoing problem of delinquent taxes.

At our annual conference held last November, our membership unanimously adopted the following statement:

*“The problem of delinquent real estate taxes is serious and growing. The methods used to collect delinquent real estate taxes are archaic and cumbersome. The Kansas Association of Counties supports legislation that would treat real estate taxes as debts and, as such, enforceable by a civil action against a property owner owing delinquent taxes. Local governments should have the authority to collect delinquent taxes and liens similar to the methods used for the collection of any debt.”*

As you know, delinquent taxes are a drain on all tax-paying citizens, as governments are required to levy additional taxes to finance basic services to the extent that delinquent taxes are not paid. It is really a fairness issue, i.e. why should you and I as tax-paying citizens pay more to offset the delinquencies of those who do not pay their taxes? SB 45 offers the alternative of commencing a civil procedure to force payment of real estate taxes. It is not a mandate on counties, nor will it be used in every instance. In fact, it may be used rather sparingly. Having an additional option will likely be a deterrent to persons contemplating using the county as its “bank,” while at the same time other citizens are paying their fair share.

We urge the committee to report SB 45 favorably for passage.

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services and a wide range of informational services to its member counties. For more information, please contact Randall Allen or Judy Moler at (785) 272-2585.

300 SW 8th Avenue  
3rd Floor  
Topeka, KS 66603-3912  
785•272•2585  
Fax 785•272•3585

Assessment & Taxation  
Date 02-02-05  
Attachment # 3

STATE OF KANSAS



TOPEKA

SENATE CHAMBER

PAT APPLE  
SENATOR, TWELFTH DISTRICT  
PO BOX 1  
LOUISBURG, KANSAS 66053  
(913) 837-5285  
Office: STATE CAPITOL BUILDING—143-N  
TOPEKA, KANSAS 66612-1504  
(785) 296-7380  
1-800-432-3924

COUNTIES  
ANDERSON, FRANKLIN,  
LINN & MIAMI  
COMMITTEE ASSIGNMENTS  
VICE CHAIR: UTILITIES  
MEMBER: ASSESSMENT AND TAXATION  
EDUCATION  
JOINT COMMITTEE ON STATE  
BUILDING CONSTRUCTION  
email:pat@patapple.org  
apple@senate.state.ks.us

February 2, 2005

The Honorable Barbara Allen, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 143-N  
Topeka, KS 66612

Dear Senator Allen and Committee Members:

Miami County is requesting an amendment to K.S.A. 12-187(b)(7). Please find attached supporting documentation provided by Miami County. As you can see, the program for improving roads and bridges in Miami County through additional 1/4 cent sales tax revenue has been and continues to be well supported by the people of Miami County. In 2004, the Kansas Legislature authorized renewal only for Clay County. Miami County is requesting to be included in the renewal language.

Thank you for your time and consideration.

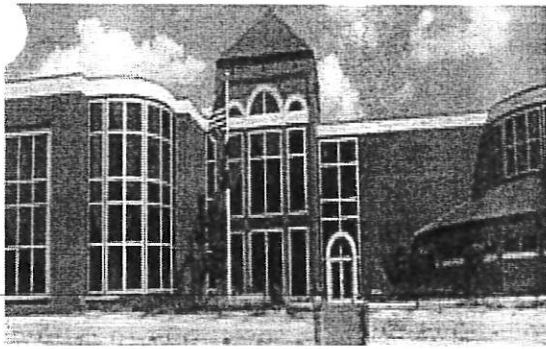
Sincerely,

A handwritten signature in black ink, appearing to read "Pat Apple". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Pat Apple  
Kansas Senate  
District 12

PA:ab  
Enclosures

Assessment & Taxation  
Date 02-02-05  
Attachment # 4



*Miami County Board of Commissioners  
201 S. Pearl, Suite 200  
Paola, KS 66071  
Phone 913 294-5844 Fax 913 294-9163*

*Commissioners:*

*James E. Wise, Dist. 1*

*Arthur Godfrey, DVM, Dist. 2*

*George Pretz, Dist. 3*

*Ronald E. Stiles, Dist. 4*

*Lyle Wobker, Dist. 5*

January 24, 2005

Senator Pat Apple  
State Senate  
State Capitol  
Topeka, Kansas 66612

Re: Amendment to K.S.A. 12-187(b)(7)

Dear Senator Apple:

This letter is addressed to you for presentation to the proper committee with the express purpose of explaining why Miami County is requesting an amendment to K.S.A. 12-187(b)(7).

Miami County experienced rapid growth in its population in the 1990's and this growth caused significant increases in the daily traffic counts on many of the County's roads. The increased traffic counts led to increase demands by the public for road improvements. The County Commission, in an effort to find financing for road improvements without increasing property taxes, requested in 2000 that the Kansas Legislature authorize Miami County to levy up to a 1% increase in sales tax with the increase specifically going to road construction and improvement. Senate Bill No. 59 authorized such a sales tax for Miami and Clay counties by amending K.S.A. 12-187(b)(7), with the provisions that the proposed sales tax would have to be submitted to the voters for authorization and such authorization would be valid for five years. Senate Bill No. 59 passed the 2000 Kansas Legislature and the question of authorizing a .25% sales tax for five years was presented to the voters of Miami County in 2000 and passed by a comfortable majority. This election authorized a sales tax from January, 2001 through December, 2005.

It was assumed when Senate Bill No. 59 was passed that authorization to renew the sales tax at five years intervals was present, subject to voter approval for renewal. As a result, the Commission placed the question of renewing the sales tax from January, 2006 through December, 2010 before the voters in the 2004 general election. The voters approved renewal of the sales tax by a margin of 63% to 37%. Copies of the election results, along with a news story from the *Miami County Republic*, are enclosed.

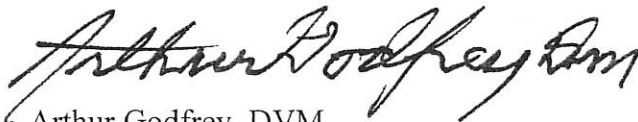


The 2004 Kansas Legislature amended K.S.A. 12-187(b)(7) in Chapter 173 of the 2004 Session Laws of Kansas and specifically stated that the sales tax for Clay County may be extended for five years periods subject to renewal elections. Since the Legislature had authorized renewal only for Clay County and not Miami County, the Commission was of the consensus that the statute needed to be amended to specifically include Miami County so as to remove any legal questions about the legality of the renewal election.

The current sales tax has enabled the County to complete several projects that would not have been possible without the sales tax. We would note that when the question was first approved, the public was informed on what projects the sales tax proceeds would be spent. The County was able to complete those projects. The County again designated other necessary projects for those funds received from renewal of the sales tax. We feel that this is one reason that the voters renewed the sales tax. They are getting what they had been promised.

Your assistance in passing the proposed amendment would be greatly appreciated.

Very truly yours,

A handwritten signature in black ink that reads "Arthur Godfrey". The signature is written in a cursive style with a large, prominent initial "A".

Arthur Godfrey, DVM  
Chairman  
Miami County Commission

# MIAMI COUNTY RESULTS

ALL PRECINCTS REPORTING INCLUDING ABSENTEE BALLOTS

<b>President &amp; Vice President</b>		
Nader/Camejo (Ref)	85	0.63 %
Peroutka/Clymer (I)	42	0.31 %
Badnarik/Campagna (Lib)	26	0.19 %
Bush/Cheney (R)	8,645	64.14 %
Kerry/Edwards (D)	4,681	34.73 %
<b>U.S. Senator</b>		
Lee Jones (D)	3,905	29.51 %
Steven A. Rosile (Lib)	174	1.31 %
Samuel D. Brownback (R)	9,013	68.10 %
George Cook (Ref)	143	1.08 %
<b>U.S. Representative Dist. 2</b>		
Nancy Boyda (D)	4,434	33.89 %
Dennis Hawver (Lib)	246	1.88 %
Jim Ryun (R)	8,405	64.23 %
<b>State Senator Dist. 12</b>		
Tim Ralston (Lib)	921	7.30 %
Tim Shields (D)	3,244	25.72 %
Pat Apple (R)	8,447	66.98 %
<b>State Senator Dist. 23</b>		
Karin Brownlee (R)	439	100.00 %
<b>State Representative Dist. 5</b>		
Bill Feuerborn (D)	1,063	52.57 %
Jeannie Plaisted (R)	959	47.43 %

<b>State Representative Dist. 6</b>		
Shirley J. Kohlenberg (D)	3,022	27.49 %
Jene Vickrey (R)	7,970	72.51 %
<b>Marysville Twp Trustee</b>		
John Burns (R)	953	100.00 %
<b>Marysville Twp Treasurer</b>		
Floyd R. Weaver (D)	728	100.00 %
Tammy Soetaert (R)	682	100.00 %
<b>County Commissioner Dist. 2</b>		
W.A. (Doc) Godfrey (R)	1,981	100.00 %
<b>County Commissioner Dist. 3</b>		
George Pretz (R)	1,598	100.00 %
<b>County Commissioner Dist. 4</b>		
Ron Stiles (R)	2,754	100.00 %
<b>County Commissioner Dist. 5</b>		
Lyle Wobker (R)	1,967	100.00 %
<b>County Clerk</b>		
Kathy Peckman (R)	10,581	100.00 %
<b>County Treasurer</b>		
Gayla Shields (D)	9,348	100.00 %

<b>County Register Of Deeds</b>		
Katie R. Forck (D)	8,891	100.00 %
<b>County Attorney</b>		
David Miller (R)	10,093	100.00 %
<b>County Sheriff</b>		
Frank Kelly (R)	10,584	100.00 %
<b>Retain Supreme Court Justice Beier P1</b>		
Yes	7,964	72.16 %
No	3,073	27.84 %
<b>Retain Supreme Court Justice Nuss P3</b>		
Yes	7,710	70.93 %
No	3,160	29.07 %
<b>Retain Supreme Court Justice Gernon P4</b>		
Yes	7,765	71.46 %
No	3,101	28.54 %
<b>Retain Supreme Court Justice Luckert P5</b>		
Yes	7,806	71.85 %
No	3,059	28.15 %
<b>Retain Appeals Court</b>		

<b>Judge Pierron P3</b>		
Yes	7,904	72.61 %
No	2,982	27.39 %
<b>Retain Appeals Court Judge Marquardt P5</b>		
Yes	7,734	71.74 %
No	3,047	28.26 %
<b>Retain Appeals Court Judge Greene P10</b>		
Yes	7,839	72.52 %
No	2,970	27.48 %
<b>Hillsdale Improvement Dist. Director</b>		
Mary Lou Hayden	39	54.93 %
John Burns	32	45.07 %
<b>Miami County Question</b>		
Yes	7,917	62.85 %
No	4,680	37.15 %
<b>USD 416 Question</b>		
Yes	1,449	42.52 %
No	1,959	57.48 %

## Voters approve quarter-cent sales tax

**By Sarah Maloney**  
STAFF WRITER

Retail businesses in Miami County will keep charging a quarter-cent sales tax for county road and bridge projects.

County voters on Tuesday passed the tax, which will go into effect Jan. 1, 2006, one day after the current quarter-cent sales tax for roads and bridges will end. The sales tax passed by a vote of 7,917 to 4,680. The sales tax passed in every voting precinct.

The sales tax is expected to raise \$4.5 million to \$5 million between Jan. 1, 2006, and Dec. 31, 2010. County commissioners have tentatively selected

nine projects for funding with revenue from the sales tax. Current and projected traffic counts and intersection safety were top factors that Penny Evans, county engineer, and J.R. McMahon, county public services director, used in recommending the projects to the commission.

The majority of the projects are in the community growth areas that ring Miami County's four major cities.

Presently, businesses in unincorporated Miami County that charge sales tax charge a total of 6.55 percent, or 6.55 cents per dollar spent. The state of Kansas gets the biggest chunk — 5.3 percent;

Miami County, 1 percent, plus the quarter-cent (0.25 percent) special tax for roads and bridges. In addition, the cities of Paola and Louisburg, and the Miami County portion of Spring Hill, have a 1 percent city sales tax, Osawatomie and Fontana cities have a half-cent city sales tax.

Four years ago, Miami County voters first approved the quarter-cent sales tax for roads and bridges. Commissioners decided this summer to place another quarter-cent sales tax on the ballot, ready to go into effect when the current tax sunsets on Dec. 31, 2005.

As of the end of September, that tax had raised about \$2.4

million. Revenue from the tax has helped finance replacement of two bridges on Old Kansas City Road south of Hillsdale; paving of the roads between the city of Louisburg and Lewis-Young Park; paving of Victory Road north and south of 223rd Street in Spring Hill; design of improvements proposed to Hedge Lane north of 303rd Street in Paola; and design of improvements proposed on 343rd Street between U.S. Highway 169 and Cedar Niles Road northeast of Osawatomie.

The commissioners also allocated \$220,000 over the five-year period of the tax for a street-assistance program to the area cities and Hillsdale.

4-5

Race

**HILLSDALE IMPROVEMENT DIST DIRECTOR**

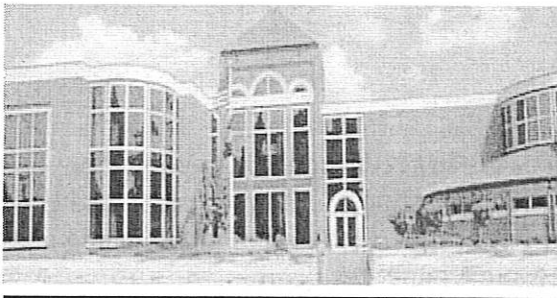
	<u>Percent</u>	<u>Advance</u>	<u>Election Day</u>	<u>Provisionals</u>	<u>Total</u>
01 MARY LOU HAYDEN	55.56%	2	37	1	40
02 JOHN BURNS	44.44%	1	31	0	32
<b>Total Number Voting</b>		<b>3</b>	<b>68</b>	<b>1</b>	<b>72</b>
Under-Votes		2	81	2	85
Over-Votes		0	0	0	0

**MIAMI COUNTY QUESTION**

	<u>Percent</u>	<u>Advance</u>	<u>Election Day</u>	<u>Provisionals</u>	<u>Total</u>
01 YES	62.80%	1,344	6,762	102	8,208
02 NO	37.20%	636	4,147	80	4,863
<b>Total Number Voting</b>		<b>1,980</b>	<b>10,909</b>	<b>182</b>	<b>13,071</b>
Under-Votes		128	880	22	1,030
Over-Votes		1	4	2	7

**UNIFIED SCHOOL DIST 416 QUESTION**

	<u>Percent</u>	<u>Advance</u>	<u>Election Day</u>	<u>Provisionals</u>	<u>Total</u>
01 YES	42.75%	208	1,301	34	1,543
02 NO	57.25%	288	1,748	30	2,066
<b>Total Number Voting</b>		<b>496</b>	<b>3,049</b>	<b>64</b>	<b>3,609</b>
Under-Votes		23	161	1	185
Over-Votes		1	1	0	2



*Shane Krull*  
*Miami County Administrator*  
*201 S. Pearl, Suite 200*  
*Paola, KS 66071*  
*Phone 913 294-9500 Fax 913 294-9163*  
*Email: [skrull@miamicountyks.org](mailto:skrull@miamicountyks.org)*

February 2, 2005

Senator Barbara Allen  
Assessment and Taxation Committee  
State Senate  
State Capitol  
Topeka, KS 66612

**RE: SB 105**

Honorable Senator Allen:

I appear before the Assessment and Taxation Committee to provide testimony on behalf of Miami County, Kansas for Senate Bill 105. Rather than recite the various provisions of K.S.A. 2004 Supp. 12-187 relating to the retailers' sales tax in Miami County, I intend to briefly describe the benefits derived from said tax.

The quarter cent sales tax was instituted for the purpose of funding bridge and road improvements. Since 2001 the sales tax helped finance the replacement of two bridges on Old Kansas City Road south of Hillsdale, paving of the roads between the City of Louisburg and Lewis-Young Park; paving of Victory Road north and south of 223<sup>rd</sup> Street in Spring Hill; design of improvements proposed on 343<sup>rd</sup> Street between U.S. Highway 169 and Cedar Niles Road northeast of Osawatomie. In addition, the Board of County Commissioners also allocated 220,000 dollars of the sales tax money to be distributed to the cities in Miami County for the purpose of street assistance over the life of the tax. To date, Miami County has received 2,648,176 dollars in revenue. The sales tax is projected to produce over 800,000 of revenue in Fiscal 2005.

The renewal of the quarter cent sales tax will continue to fund road and bridge improvements throughout Miami County. The future funds will go towards the payment of nine additional projects. The success of the current sales tax helped voters approve the renewal of the sales tax by a nearly a two to one margin. Many people believe this level of voter approval was due, in part, to the Board's adherence to identifying road and bridge infrastructure in need of repair and subsequently adhering to the plan.

The renewal of the sales tax is expected to produce 4.5 – 5.0 million dollars of revenue from 2006 to 2010. Current information indicates the sales tax annual revenue is equivalent

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to 2.73 mills in property tax. The quarter cent sales tax has reduced the governing body's reliance on the traditional property tax to fund such improvements. It is the continued goal of the governing body to continue its endeavor to provide property tax relief while facing and funding the obligation of delivering services to Miami County residents.

In closing, I want to express my sincerest support of Senate Bill 105 and its ultimate passage. The residents of Miami County have received documented road and bridge improvements not only within the unincorporated areas of the county but also within the incorporated areas. The continuance of the quarter cent sales tax will continue to produce similar results.

Respectfully Submitted,



Shane D. Krull  
County Administrator