#### ROADS AND HIGHWAYS COMMITTEE MEETING - FEBRUARY 17, 1972

The Roads and Highways Committee met in room 510 S at 2:45 P. M. on February 17, 1972. Chairman Dierdorff called the meeting to order and all members were present except Mr. Gray.

Conferees were: On House Bill 1942 - Representative Cather,

John Darr, Sheriff of Sedgwick County; on House Bill 2058 - Representative Euler, Richard Cunningham, John Dekker, Daniel Allan,

Al Thelen, Sherill Abbey (all <u>Proponents</u> of bill); Fred Allen, Maloy

Quinn, Ted Farmer, Clarence Smith, Perry Miller (all <u>Opponents</u>).

A roster of others who registered their attendance is attached.

HOUSE BILL 1942 - AN ACT relating to railroad crossings in counties having a population of 300,000 and over.

Mr. Cather explained the bill and said it is a Wichita problem and the railroads would pay for the cost.

Mr. Darr told the committee there had been 28 fatalities in Sedgwick County, 15 in Wichita. He feels the railroad crossings in Sedgwick should be lighted some way. He said he does not know what the cost would be but you cannot measure lives in dollars and cents.

Mr. Cather said most of the accidents have happened at night.

People cannot see the trains.

HOUSE BILL 2058 - AN ACT relating to taxation; concerning the levy of taxes by counties for the construction, reconstruction, improvement, maintenance and repair of roads and bridges and providing for the transfer of the proceeds of such levies imposed upon property located within incorporated cities to such cities to be used for such purposes within such cities; amending KSA 1971 Supp. 68-559a and 68-1135.

Except as otherwise noted, the individual remarks recorded herein have not been transcribed verbatim and this record has not been approved by the committee or by the individuals making such remarks

Mr. Euler explained the bill. (See attached, Exhibit I.) Mr. Euler left the attached, proposed amendment.

Richard Cunningham spoke in favor of the bill on behalf of the League of Kansas Municipalities.

Mr. Dekker said they are in favor of the bill. In addition to the items raised by Mr. Euler, the counties do not do any of the repairs in many instances and when the cities acquire land, they have to improve the bridges.

Daniel Allan, City Manager of Atchison, spoke in favor of the bill and his remarks are attached, Exhibit II.

Al Thelen, City Manager of Leavenworth, spoke in favor of the bill and his remarks are attached, Exhibit III.

Sherill Abbey, City Manager of Dodge City, said he had been authorized to favor this bill.

Fred Allen of the League of Kansas Municipalities introduced County Engineers, who spoke in opposition to the bill.

Those voicing opposition to the bill were: Mike Sockse, Leavenworth, Maloy Quinn, Clay Center, Fred Farmer, ElDorado, Clarence Smith, Belleville, Perry Miller, Topeka.

HOUSE BILL 2063 - AN ACT relating to roads and bridges, and providing for actions for recovery of damages from the state by reason of defective bridges or culverts or defects in state highways; mailing of notice; amending KSA 68-419 and repealing the existing section.

Mr. Ratner, Chairman of the sub-committee on HB 2063, said the committee thinks the Highway Department has some problems but what they propose in this bill is rather severe. The sub-committee proposed

the following amendment: "On page 1, in line 8, by inserting "patrolman, state highway trooper," before "or" where it last appears in said line; also in line 8, by striking "other" and inserting in lieu thereof "any"; in line 10, by striking "written"; on page 2, in line 29, by inserting a comma after "commission"; on page 3, in line 2, by striking "has"; by striking all of lines 3 to 14, inclusive; in line 15, by striking all before the period and inserting in lieu thereof the following: "was prepared in conformity with the generally recognized and prevailing standards in existence at the time such plan or design was prepared";

Mr. Hayes suggested that the bill also be amended on page 1, in line 5, by striking all after "state" and inserting in lieu thereof ". Such"

Wm. L. Stevenson and Paul W. Clark of the Highway Legal Department answered questions regarding the bill.

Mr. Ratner made a motion, second by Mr. Davis, that House Bill 2063 be amended as proposed. The motion carried.

Mr. Ratner made a motion, second by Mr. Davis, that House Bill 2063 be passed as amended. The motion carried.

Mr. Ratner said the bill should be amended on page 1 because the sentence is too long and cumbersome. He made a motion, second by Mr. Davis, that HB (Sub.) 2064 be amended on page 1, in line 3, by inserting a comma after "state"; in line 9, by striking "and" and inserting in

lieu thereof "or"; in line 14, by inserting a comma after "housing".

The motion carried.

Mr. Davis made a motion, second by Mr. Hayes, the Substitute

House Bill 2064 be passed as amended. The motion carried.

SUB. HOUSE BILL 2065 - AN ACT relating to the acquisition of real property by the state highway commission, or by any county, city or other political subdivision of the state for use in state highway system or for use for highway, road, or street purposes in this state, for which the benefits to be secured from federal-aid-funds, or funds made available from the federal government......

Mr. Davis made a motion, second by Mr. Hayes, that Substitute

House Bill 2065 be passed. The motion carried.

The meeting was adjourned.

Fran Stafford, Recording Secretary

APPROVED:

ARDEN DIERDORFF, CHAIRMAN February 18, 1972

## ROADS AND HIGHWAYS COMMITTEE

## GUESTS

NAME	ADDRESS	FIRM OR CORPORATION REPRESENTED
Maloy Quem	Clay ank K.	Clay County
Chen Chame	Meade, Ks	Manda & Gray Counties
Mike Soche	Severnoth, KS	
Olffed li Folongunt	R Monhattan, Ks	Butler County
Try tinney	El Dorado Ks.	Butler lounty
Fred allen	League of K	s. Minicipalities
Jerry Miller	Topoka	Farm argumalion
Ejithia Ewero	Balter Spring	s Citizenskip Dersner
Dynaic Same	Columbus	D' citizenship Dernina
Duc Rempel	manhattan	
* Um L. Tevenson	n Topeka	Highway Comm Jogal Wapt
* PAUL W CLARK	< TopeKA	Highwing Comm Legal Rept
CINTAGA	1.1	
Johnme Dan	Mielita	*84 dest
Ernie Fuler	Withta	Deiff Detection Coptain Saly Cono SO. Chrid-Republic Cos. Engt
Clarence M. Sm.	the Belleville	
Edward C. Saw	son abilence	- lity of: PoBoruss.
Bene Vogt	Farned	V
Harry L. Hardin	Ha Keoney	alg of Box 70 Arego County

#### GUESTS

NAME

ADDRESS

FIRM OR CORPORATION REPRESENTED

Lawrence to Commission

Joseph B. Detigle Amer, Lawren Kons Assnof Wheet Growers

Dky Mankley k Papelia

Manual R. allan attention

Commission

Commis

2-17-72

# Statement Prepared By The League of Kansas Municipalities on House Bill No. 2058

Chairman Arden Dierdorf:

The League of Kansas Municipalities' policy statement on Streets and Highways has long endorsed the concept included in house bill 2058. The official language of that statement reads as follows:

"N-1. Adjustments appear necessary in county-city highway administration and financing relations. Cities are a part of the county in every way the same as unincorporated areas, and city property taxpayers should not be required to contribute toward the cost of roads on the county system which are not of true countywide importance. Similarly, roads, streets and highways of equal public service and use should receive equal county financial participation, whether located within a city or a township. We support legislation requiring county assumption of the construction and maintenance of streets within cities which are logically a part of the county highway system, or that counties adequately participate in the financing thereof. The present \$250 per mile county payment for city maintenance of county connecting links should be doubled and made payable out of the county road and bridge fund, with the option continued for counties to maintain such streets at municipal standards. We recommend a comprehensive legislative study of county-city highway and finance relations, including the possibility of a law requiring counties to pay back to cities a portion of county road and bridge taxes collected from property within cities, less any payments to cities therein in cash or highway improvement services. "

#### February 14, 1972

Representative Jack Euler Statehouse Topeka, Kansas 66612

Dear Jack:

In accordance with our conversation, there is enclosed a sheet on the distribution of county road and bridge taxes in three sample counties.

Also enclosed is a reproduction of a sheet from our population report, which presents, I believe, the population information you requested by telephone this morning.

The enclosed mileage report is the most recently available from the state highway commission. You will note that lines 11 and 12 provide the vehicle miles of travel data you wanted.

Incidentally, a fiscal report of the state highway commission relative to county, township and city highway finances in 1970 indicates that Kancas counties paid to cities a total of \$13,377. This amount apparently represents the payments made by counties under K.S.A. 68-805e, whereby counties take over the maintenance of county connecting links within cities or pay the city \$250 per mile. Total 1971 county levied taxes for road and bridge purposes equaled \$35,725,031.

I will not be at the hearing on Thursday, since I will be out of the city, but several city officials will be in attendance.

Sincerely,

E. A. Mosher. Executive Director

EAM:cjh (enclosures)

CC Dan Allan

### DISTRIBUTION OF COUNTY TAXES FOR ROADS AND BRIDGES

### Selected Counties, 1971 Levies for 1972 Purposes

NOTE: Figures are approximate. Actual total levies, according to published county budgets were:

Doniphan (County unit system) \$ 262,146 Seward (County unit system) \$ 355,639 Shawnee (Township system) 1,296,130

COUNTY	Assessed Valuation	Road & Bridge Rates	Road & Bridge Taxe	S
DONIPHAN -				
Denton	241,669	12.59	\$ 3,043	
Elwood	1,277,632	12107	16,085	
Highland	899,640		11,326	
Leona	78,080	2.	983	
Severance	90,899	*	1,144	
Troy	1,249,415		15,730	
Wathena	1,408,789		17,737	
White Cloud	182,535	· · ·	2,298	
total cities	The second secon		\$68,346	
Townships	15,454,557		\$194,573	
Total County	20,873,246		<b>\$2</b> 62 <b>,</b> 794	
SEWARD				
Kismet	366,839	5.19	1,904	
Liberal	22,256,774		115,513	
total cities	22/200///		\$117,417	
Townships	45,596,781		\$236,647	
Total County	68,220,394		\$354,064	
SHAWNEE				
Auburn	357,820	3.647	\$ 1,305	
Rossville	1,241,939	0.00	4,529	
Silver Lake	1,414,134	w	5,157	
Topeka	<b>265,</b> 556,324		968,484	
Willard	110,328		402	
total cities	property and a complete record		\$979,877	
Townships	87,354,709		\$318,583	
Total County	356,035,254		\$1,298,461	

## SUMMARY CITY POPULATION 1971

City Class Group	Number	Population	% of Total State Population
Cities of the First Class Cities of the Second Class Cities of the Third Class	89/21	1,009,941	20.3
lotal lownships	4	496,382	
		2,249,248	
City Population Group	•		8
Over 10,000 5,000 - 10,000 2,000 - 5,000 1,000 - 2,000 500 - 1,000 Under 500.	17	116,054 199,717 106,844 70,361	5.2 8.9 4.7 3.1 3.5
City Form of Government	First Class Secon	d Class Third Clas	s <u>Totals</u>
Mayor-Council	3	17	22
Totals	20	89 517	626
	KEY		
Form of Government  a - Mayor-Council plan b - Commission plan c - Commission-Manager pl d - Mayor-Council-Manage		Class of City  1 - City of first  2 - City of secon  3 - City of third	nd class
(1) Includes Shawnee as a city of	•	ive January 1, 1971.	

(2) Includes city of Lake Quivira (3a) in Johnson County; population not available.

State of KANSAS

Prepared Marin 1971

Table TA-1 - Statewide mileage, travel, and nonfatal and fatal injury accidents

	T	1970 ru	nd blires	r and t	ratel		Patal .	relden				Г	
Highway system and related items		n and	Ann	Unage (a) (-a))es	Daily vehicle- miles per sile	Acc	idents	Fata	lities	15	fatal Jury Identa	fatt non-	on-fatel ire from al and -fatal ideata
	Wiles (1)	Per- cent (2)	#111100m	Per· . rent (1)	V. P. D.	Number C	Fer 10 <sup>6</sup> V W	Yuster (A)	Per 10 <sup>A</sup> V-M	Rater (10)	Fer 10 <sup>A</sup> V-M	Rinter (12)	Per 10 V-m
Of Interstate, rural, final. (Toll) Of Interstate, urban, final (Toll) Subtotal final interstates	502 (162) 101 (26) 003	0.44 (0.12) 0.08 (0.02) 0.52	512	8. 56 (2. 6.1) 4. 06 (0. 61) 12. 02	5, 297 (5, 959) 11, 664 (8, 519) 6, 665	3J (13) 21 (9) 51	2, 88 (3, 69) 3, 87 (11, 11) 3, 20	45 (19) 22 (10) 67	1.00	423 (169) 431 (48) 811	36 34 (30, 37) 77, 68 (30, 26) V) 03	770 (196) 668 (87) 1, 176	67, 25 (51, 58 123, 25 107, 11 85, 24
31 Traveled-way interstate, rural 32 Traveled-way interstate, urban Subtotal traveled-way interstate Subtotal final and traveled IS rural Subtotal final and traveled IS urban Subtotal final and traveled IS	94 14	0.07	151 60	I. 13 0. 45	4, 393 12,046	3	1.99 1.67	G 1	3. 37 1. 67	124	82.12 220.00	225 132	112.01
O) Other FAP, rural (Toll)	6,612	4.94	3.864	28.91	1,601	181	4.68	232	6.00	2.924	75.67	5, 263	138.72
(Full control of access)  Of Other PAP, urban (Tull) (Full control of access)  Subtotal other PAP  Subtotal other PAP and traveled IS, rural Subtotal other FAP and traveled IS, urban	(27) 353 (3) (19)	(0.02) 0.26 (-) (0.01)	(39) 1, 262 (34)	(0. 29) 9. 44 (0. 25) (0. 92)	(3,973) 9,795 (27,428) (18,377)	(3) 47 (2) (7)	(7.69) 3.72 (5.88) (5.69)	(4) 52 (2) (7)	4. 12 (5. 88)	2,998	(108 82) (108 82) (136, 59)	4.957 (56)	7117. 93   392. 79   164. 71   7203. 25
Subtotal other FAP and traveled IS Subtotal all FAP rural* Subtotal all PAP urban* Subtotal all FAP*	7,298 468 7,766	5. 45 0. 35 5. 80	5, 160 1, 854 7, 024	38.60 13.95 52.55	1,937 10,915 2,478	217 60 286	4. 21 3. 70 4. 07	283 75 358	5. 48 4. 02 5. 10	3,471 3,551 7,022	67. 27 199. 50 99. 97		123. 22 312. 07 173. 33
05 PAS State, rural 06 PAS State, urban	2,835 14	2. 11 0. 01	578 27	4.33 0.20	561 5, 279	34	5. 88	45	7. 79 3. 70	470 68	81.31 251.65	53 (2000)	134.60
Subtotal PAS State 07 FAS, local, rural 08 FAS, local, urban Subtotal PAS local	21,350 237	15.96 0.18	1, 428 469	10.68 3.51	183 <b>5</b> , 423	90 <b>4</b>	6.30 0.85	103	7. 21 0. 85	1,503 733	105.60 157.36	2, 450 1, 109	172.90 235 46
Subtotal PAS rural* Subtotal PAS urban* Subtotal PAS*	24, 175 251 24, 426	18. 07 0. 19 18. 26	2,006 496 2,502	15.01 3.71 18.72	227 5,415 281	124 5 129	6. 18 1. 01 5. 16	148 5 153	7.38 1.01 5.12	1,978 806 2,784	98. 63 162. 50 111. 27	1, 222	151.85 216 37 179.62
Subtotal PA, rural Subtotal PA, urban Subtotal PA	32, 192	24.06	9,526	71. 27	811	4 15	4.36	511	5.36	9, 806	102.94	56.644	174.72
09 Other State rural (Toll) 10 Other State urban (Toll) Subtetal other State Subtetal all State urban Subtetal all State urban Subtetal all State urban	92 (49) 21 (1)	0.07 (0.04) 0.02 (-)	69	0.55 (0.47) 0.52 (0.01)	2, 163 (3, 489) 9,015 (3, 550)	3 (2) 1 0	4.11 (3.23) 1.45 (0.00)	3 (2) 1 0	4. 11 (3. 23) 1. 45 (0. 00)	37 (22) 182 (1)	50. 68 (35. 46) 263. 77 (5. 00)	277	72.60 (51.61) 401.45 (10.00)
II Luchi rural  12 Local urban or municipal Subtotal local Subtotal non-State rural Subtotal non-State urban Subtotal non-State Subtotal non-State Subtotal non-PA rural Subtotal non-PA urban or municipal Subtotal non-PA	91,974 9,501	58. 75 7. 10	1, 179 2,559	8.52 19.14	34 738	79 <b>1</b> 9	6.94 1.91	89 53		2, 235 7, 287	200. 61 284. 76		
Subtotal rural*  (Full control of access)*  Subtotal urban*  (Pull control of access)*  Total*  (Full control of access)*	(123, 539 (668) 10, 241 (121) (33, 780 (789)	(0, 50) 7, 66 (0, 09) (0, 00	8,378 (1,246) 4,988 (667) 13,056 (1,913)	(9, 32) 37, 32 (4, 99) 100, 00	186 (5, 111) 1, 334 (15, 116) 274 (6, 644)	423 (38) 124 (28) 547 (66)	5.05 (3.05) 2.49 (4.20) 4.09 (3.45)	523 (51) 134 (29) 637 (80)	(4.69) 2.63 (4.35) 4.92	(520) (520) (9,537	92.75 (37.83) 237.09 (88.45 1.6.62 (35.46)	(315) 7, 638 (920) 30, 579	68 06) 337,62 137,93 225 78
Related data for Yehicles registered, thousands	1973		1, 565 F	Per 100	million			Rates	77///		838A		7777
Annual miles per vehicle  Autor fuel, militon gallons Autluns per vehicle			8,511 1,232 767	Per thou yehicles	alles base	4. 09 0: 350		4.92 U.420		12.52		19. 53	
opulation, thomsands			1, 453 64, 6 1, 14	Per thou	Account of the second	0. 213		0. 292		8 71		13.60	
deensed drivers per vehicle unual travel per capita, miles (ravel per licensed driver, miles			6.93 ( 5.913 ( 9.199 (	Per thou licensed	drivers	0. 376		0. 452		13. +>		21 6	

Subtotals indicated by an anteriak about the shown in all cases. Other subtotals need be calculated where accident data are not available for each of the basic 12 coded highest systems and the Subtotal includes the missing highest agates.

MATE: Daily Vehicle-siles per sile calculated before Blins and Vehicle-siles are rounded



It is understood that maintenance of county roads and bridges is of benefit to rural residents as well as city residents. In the same light the owners of property within unincorporated areas of the county benefits from the street facilities within the city and in particularly the major street arteries carrying traffic through different areas of the city. Although the importance of city and county roads is recognized, the financial arrangement that exists at this time for the maintenance of county roads and bridges is unfair and inequitable to the taxpayers of the City of Atchison. This point of inequality is brought out in the following table.

Table No. 2 represents those total annual amounts of property taxes that have been paid to the county for road and bridge maintenance through the county-wide levies and indicates the City of Atchison's dollar and percentage contribution for this activity from 1961 to 1970.

Table No. 2

City of Atchison Contribution

	47.04	
1962       77,265.05       16,201.52       15,683.07       109,149.64       1963.07       109,149.64       1964.64       1964.71       1964.71       1964.71       1964.72       13,430.21       107,441.71       1965.75       1965.80,673.69       32,948.62       14,322.56       127,944.87       1966.79,864.72       16,666.26       16,116.27       112,647.25       1967.81,930.08       22,719.53       -       104,649.61       1968.82,318.63       8,518.07       -       90,836.70       1969.83,480.17       17,187.60       -       100,667.77       1970.84,253.24       17,414.89       -       101,668.13 <td>47.28 47.18 47.35 47.34 47.41 48.10 48.34 47.73 47.59 47.59</td> <td></td>	47.28 47.18 47.35 47.34 47.41 48.10 48.34 47.73 47.59 47.59	

As Table No. 2 indicates the City of Atchison has contributed approximately 48% of the total monies over to the county road and bridge maintenance in the last ten years. This alone underscores the important role the city plays in financing County Government. More important than the fact of what has been given up by the city for a county function, is the fact, that to the best of our knowledge, Atchison County has not in the same ten year period of time expended any

#### REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

Your committee on Roads and Highways

Recommends that HOUSE BILL No. 2058

"An Acr relating to taxation; concerning the levy of taxes by counties for the construction, reconstruction, improvement, maintenance and repair of roads and bridges and providing for the transfer of the proceeds of such levies imposed upon property located within incorporated cities to such cities to be used for such purposes within such cities; amending K. S. A. 1971 Supp. 68-559a and 68-1135 and repealing the existing sections."

Be amended:

On page 1, in line 5, after the word "to" by inserting the following:

"fifty percent (50%) of"; in line 8, after the word "shall" where it

first appears in the line by inserting ", upon the adoption of a resolution
by the governing body of any such city electing to participate therein,";

in line 10, after the period by inserting: "Any city electing to

participate in the distribution of such funds shall certify a copy of

the resolution of election to the county clerk of the county on or

before July 1 of the year in which such election is made and such city

shall be entitled to participate in such distribution annually thereafter

until the governing body shall by resolution elect to cease such

participation.";

On page 2, in line 4, after the word "That" by inserting: "an amount equal to fifty percent of"; in line 6, after the word "shall" by inserting ", upon the adoption of a resolution by the governing body of any such city electing to participate therein,"; in line 8, after the period by inserting: "Any city electing to participate in the distribution of such funds shall certify a copy of the resolution of election to the county clerk of the county on or before July 1 of the year in which such election is made and such city shall be entitled to participate in such distribution annually thereafter until the governing body shall by resolution elect to cease such participation.";

On page 3, in line 18, after the word "That" by inserting:
"an amount equal to fifty percent (50%) of"; in line 20, after the
word "shall" by inserting: ", upon the adoption of a resolution by
the governing body of any such city electing to participate therein,";
in line 23, preceding the word "Said" by inserting: "Any city electing
to participate in the distribution of such funds shall certify a copy
of the resolution of election to the county clerk of the county on or
before July 1 of the year in which such election is made and such city
shall be entitled to participate in such distribution annually thereafter
until the governing body shall by resolution elect to cease such participation.";

In the title, in line 3, after the word "providing" by inserting:

", upon the election by the governing body of cities to participate

therein,"; in line 4, preceding the word "the" by inserting: "fifty

percent of";

And the bill be passed as amended.

		Chairman.

#### STATEMENT BEFORE THE ROADS AND HIGHWAY COMMITTEE

#### FEBRUARY 17, 1972

GENTLEMEN MY NAME IS DANIEL ALLAN, AND I AM THE CITY MANAGER OF ATCHISON, KANSAS.

MY CITY COMMISSION HAS INSTRUCTED ME TO REPRESENT THEM AT THIS HEARING AND STATE THEIR

SUPPORT FOR HB 2058.

IN SUPPORTING THIS LEGISLATION I WOULD LIKE TO REVIEW WITH YOU THE EFFORTS THE CITY OF ATCHISON HAS MADE IN RESPECT TO OBTAINING A PORTION OF THE ATCHISON COUNTY ROAD AND BRIDGE FUND FOR IMPROVEMENT OF FARMER TO MARKET ROADS WITHIN THE CITY OF ATCHISON. THROUGH SUCH A REVIEW YOU CAN BEGIN TO APPRECIATE THE REASON FOR OUR SUPPORT.

IN AUGUST OF 1971, THE CITY OF ATCHISON CONVEYED TO THE ATCHISON COUNTY COMMISSION
A REPORT WHICH DETAILED THE SOURCES OF PROPERTY TAX REVENUE WHICH ANNUALLY MAKE UP THE
ATCHISON COUNTY ROAD AND BRIDGE FUND. THE REPORT HIGHLIGHTED THE FOLLOWING FACTS:

- 1. FROM 1961 TO 1970 THE CITIZENS OF THE CITY OF ATCHISON PAID INTO THE COUNTY ROAD AND BRIDGE FUND AND SPECIAL BRIDGE FUND \$1,042,303.00. DURING THAT SAME PERIOD OF TIME PROPERTY TAXES IN THE AMOUNT OF \$869,000 HAD TO BE OBTAINED FROM THE CITIZENS OF THE CITY TO FINANCE STREET MAINTENANCE AND STREET IMPROVEMENTS WITHIN THE CITY LIMITS. OVER THIS TEN YEAR PERIOD, THE CITY OF ATCHISON'S ANNUAL CONTRIBUTION APPROXIMATED 48% OF THE TOTAL PROPERTY TAXES PAID IN ATCHISON COUNTY TO THE ROAD AND BRIDGE FUND.
- 2. OVERALL, INCORPORATED AREAS WITHIN ATCHISON COUNTY( ONE 1st CLASS CITY AND FOUR 3rd CLASS CITIES) CONTRIBUTED ON THE AVERAGE OF 78% OF THE TOTAL PROPERTY TAX REVENUE COLLECTED THROUGH THE COUNTY ROAD AND BRIDGE FUND LEVY SINCE 1961. IN 1970, THE INCORPORATED AREAS CONTRIBUTED 81.5% OF THE TOTAL TO THIS COUNTY ROAD AND BRIDGE FUND.
- 3. OF PARAMOUNT IMPORTANCE IS THAT FROM 1961 TO 1970 AND CONSIDERING THE TAX

  DOLLAR AMOUNT CONTRIBUTED TO THE COUNTY ROAD AND BRIDGE FUND BY INCORPORATED

  AREAS, ATCHISON COUNTY HAS NOT UNDERTAKEN ANY MAINTENANCE OR IMPROVEMENTS OF

  FARMER TO MARKET STREETS WITHIN THE CITY OF ATCHISON. THE CITY OF ATCHISON

- AND THE FOUR THIRD CLASS CITIES HAVE NOT RECEIVED FINANCIAL ASSISTANCE.
- 4. RECENT INFORMATION INDICATES THAT COUNTY COMMISSIONERS UNDER STATE LAWS

  ARE NOT REQUIRED TO CONTRIBUTE ANY PORTION OF ROAD AND BRIDGE MONIES TO

  ASSIST CITIES, HOWEVER, IT HAS BEEN ESTABLISHED THAT COUNTY COMMISSIONERS

  CAN ASSIST CITIES IN STREET IMPROVEMENTS FROM THE ROAD AND BRIDGE FUND IF

  THEY ELECT TO DO SO.
- 5. IN HISTORICAL PERSPECTIVE THE COUNTY ROAD AND BRIDGE FUND IS A COUNTY-WIDE SUPPORTED ACTIVITY. AS SUCH, THE ENTIRE COUNTY TO INCLUDE INCORPORATED AREAS SHOULD BENEFIT FROM THE FUNDS COLLECTED ON A COUNTY-WIDE BASIS.

IN REPLY TO THE CITY OF ATCHISON'S REPORT, THE ATCHISON COUNTY COMMISSION STATED
THAT STREET IMPROVEMENT PROJECTS WITHIN THE CITY (FARMER TO MARKET ROADS) WOULD BE
CONSIDERED ON AN INDIVIDUAL BASIS. IN RESPONSE TO THIS, THE CITY OF ATCHISON PREPARED
A THREE YEAR FARMER TO MARKET ROAD IMPROVEMENT PROGRAM TO BE CONSIDERED BY THE COUNTY.
THE PROGRAM WAS PRESENTED TO THE ATCHISON COUNTY COMMISSION ON FEBRUARY 2, 1972.
I MIGHT ADD THAT THE PROPOSED IMPROVEMENTS WERE WELL DOCUMENTED WITH TRAFFIC COUNTS
AND SO ON. IN VIEW OF THIS DATA AND THE INEQUITABLE TAXING ARRANGEMENT THE COUNTY
COMMISSION STATED AND MOVED, AND THIS CAN BE SUBSTANTIATED IF YOU DESIRE BY A
NOTARIZED EXCERPT FROM THE COUNTY COMMISSION MEETING THAT THE ATCHISON COUNTY
COMMISSION WOULD NOT ASSIST THE CITY IN THE PROPOSED STREET IMPROVEMENTS IN 1972 OR

AS A RESULT OF THE REPORT AND PRESENTATION TO THE COUNTY COMMISSION IT BECAME
APPARENT TO THE CITY COMMISSION THAT ASSISTANCE FROM THE COUNTY THROUGH A SHARING OF
THE ROAD AND BRIDGE FUND WOULD ONLY BE ACHIEVED BY THE ENACTMENT OF A STATE LAW
THAT WOULD REQUIRE THE RETURN OF A PORTION OF THE FUNDS PAID BY CITY TAXPAYERS.

IN THE MINDS OF THE GOVERNING BODY THE ANACTMENT OF HB 2058 OR SIMILAR LEGISLATION WOULD CORRECT WHAT IS CONSIDERED TO BE AN INEQUITABLE TAXING ARRANGEMENT. PASSAGE OF THE BILL WOULD ALSO SIGNIFICANTLY ASSIST THE CITY OF ATCHISON TO IMPROVE FARMER TO MARKET STREETS WITHIN THE CITY LIMITS.

## REPORT ON THE COUNTY ROAD AND BRIDGE FUND AND SPECIAL BRIDGE FUND

TO: The Honorable Board of City Commissioners

FROM: Daniel R. Allan, City Manager

DATE: August 31, 1971

Prior to the adoption of the 1972 Budget I mentioned that the city will be faced with several long range problems in regards to the improvement of city streets, curb and gutters, updating of the city's signalized traffic intersections and parking lot improvements. At this time the long range problems can be summarized as follows:

- 1. Streets The city has a significant number of streets that are and will be in need of resurfacing. There are brick streets which have been sealed in the past, but should be overlaid with asphalt in the future. There are city streets that are unimproved dirt streets. These streets are maintained year round by grading and rocking. Aside from the maintenance problems associated with unimproved streets, residents are inconvenienced by mud in the summer and winter months as well as by the dust raised by vehicular traffic. Other paved streets within the city are now primed for resurfacing due to pavement wear and deterioration.
- 2. <u>Curbs</u> There are within the city, many miles of curb that have seriously deteriorated. Some of these deteriorated curbs are no longer capable of handling the storm drainage for which they were designed. Additionally, these curbs are unsightly. Unless a program is undertaken to repair curbs on a city-wide basis, continued deterioration will be evident. The city undertook an experimental program this past spring and installed asphalt curbs in certain areas of the city. These curbs were installed with the Bessette curbing machine and appear to be satisfactory. Analogous to the different types of streets, the city has a number of different curb styles. Therefore, the Bessette curbing process, which is relatively inexpensive, can only be used in those areas where asphalt curbs would be adaptable. Most likely concrete curbs in the downtown area as well as other areas should be replaced with concrete curbs.
- 3. Parking Lots This past winter and heavy traffic took a significant toll on the many free city parking lots. Several lots have sunk while others have broken up due to weather and vehicular traffic. Reimprovement of these lots must be undertaken in the near future.

4. <u>Signalized Intersections</u> - The city has some fourteen signalized intersections. Almost all of the existing traffic signals are over seven years of age and are in need of substantial maintenance. Controller systems and the signal sequence at a number of intersections should be replaced and modified.

In order to move toward a positive program of improvement in those areas, I have instructed the staff agencies to develop long -range programs of improvement in all of these areas. I have not limited the agencies as to what needs to be done on the basis of money that will be available. The programs that are developed will give us a comprehensive overview of what needs to be done. Modifications can be made to the program in response to the funds available for such improvements.

Without knowing exact cost figures for these improvements, I can emphatically state that the upgrading of streets, curbing, parking lots and signalized intersections will be a very expensive undertaking.

<u>Financing Improvements</u> - While the staff is presently occupied with developing the necessary long - range programs, my office has been busy investigating those sources of revenue on which the city could draw to finance the necessary improvements. My analysis, thus far, indicates that at this time there are only two methods that can be used to finance these programs: (1) Motor Fuel Tax Fund; and (2) General Obligation Bonds.

#### Motor Fuel Tax Fund

In 1970 the State Legislature altered the existing distribution formula for the tax money raised from gasoline sales. As the system now works the city receives quarterly payments from the state. These funds are credited to the Motor Fuel Tax Fund.

In 1970 the city received \$72,099.39 from the State for this fund. In 1970 the city should receive \$89,728.37. This money will be used to finance street improvement, reimprovement and maintenance. Since the formula change initiated in 1970 also eliminated State Gas Tax payments to the Consolidated Fund, it has

been necessary to shift a portion of the Street Maintenance Budget in the Consolidated Fund over to the Motor Fuel Tax Fund. This situation will continue in the future.

Since gas tax payments to the city are based on population, I estimate that over the next five years the following amounts will be available for street improvements, curb and gutter repair and traffic signal upgrading from the Motor Fuel Tax Fund.

1972		\$	60,000
1973			35,000
1974	83		35,000
1975			35,000
1976			35,000
		S	200,000

The money anticipated for 1972 is higher than the remaining years solely because of the city's anticipated return of \$25,000 from the C.N.A. Insurance Company for the Main Street improvement project.

As you can surmise the money that will be available from this source will in all probability be less than the actual cash requirements necessary to carry out needed improvements.

#### General Obligation Bonds

In addition to the money that may be available from the Motor Fuel Tax Fund, the city could raise additional money by issuing bonds. Bonds would probably need to be issued for upgrading of parking lots, although they could be special assessment bonds. If bonds are issued they, in conjunction, with Motor Fuel Tax monies could finance the necessary improvements.

#### Alternatives to Financing Improvements

While conducting my analysis of the revenues available to undertake physical improvements, attention was given to searching out alternative ways to finance any long range improvement programs short of issuing bonds.

One source of revenue to which we looked and to which I direct your attention, is the County Road and Bridge Fund and the County Special Bridge Fund. These

County funds have been reviewed as possible means of obtaining more money for street improvement for two reasons.

First, an inequitable taxing situation exists whereby the residents of the City of Atchison contribute a significant amount of tax dollars annually to the County Government for road and bridge maintenance but in fact and practice receive very little from these dollars in the way of improvements to the city's street system. Second, the return to the city of a portion of that tax money given up to the county each year in the form of a cash return or services may permit the undertaking of the necessary long range improvement program with a minimal part of the cost being financed by bonds.

## County Road and Bridge and Special Bridge Fund: An Inequitable Taxing Situation

Atchison County supports its efforts at road and bridge maintenance with money received from several different channels. On a county wide basis the county can levy up to 6 mills for road and bridge maintenance through the County Road and Bridge Fund and the Special Bridge Fund. Table No. 1 indicates the annual and total amounts raised through these levies from 1961 to 1970. From 1962 to 1966 additional funds were raised by issuing no fund warrants.

Table No. 1

Atchison County Road and Bridge Revenues 1961 to 1970

1961	\$ 165,065.14
1962	230,841.37
1963	227,715.10
1964	231,577.58
1965	270,254.85
1966	237,594.55
1967	217,546.79
1968	187,909.35
1969	210,923.95
1970	213,630.47
en <b>r.i</b> En	\$2,193,059.15

Table No. 1 presents solely what the county has received in the way of property tax monies to finance road maintenance. The county also received, over the same period, monies from Federal Gasoline Taxes and State Gasoline and Motor Vehicle Taxes.

It is understood that maintenance of county roads and bridges is of benefit to rural residents as well as city residents. In the same light the owners of property within unincorporated areas of the county benefits from the street facilities within the city and in particularly the major street arteries carrying traffic through different areas of the city. Although the importance of city and county roads is recognized, the financial arrangement that exists at this time for the maintenance of county roads and bridges is unfair and inequitable to the taxpayers of the City of Atchison. This point of inequality is brought out in the following table.

Table No. 2 represents those total annual amounts of property taxes that have been paid to the county for road and bridge maintenance through the county-wide levies and indicates the City of Atchison's dollar and percentage contribution for this activity from 1961 to 1970.

Table No. 2
City of Atchison Contribution

	Road & Bridge Fund	Special Bridge Fund	No Fund Warrants	Total Contribution	% of Total Fund
1961	77,650.26	_	y <b>-</b> 0	77,650.26	47.04
1962	77,265.05	16,201.52	15,683.07	109,149.64	47.28
1963	78,370.21	15,641.29	13,430.21	107,441.71	47.18
1964	79,758.93	15,958.44	13,930.38	109,647.75	47.35
1965	80,673.69	32,948.62	14,322.56	127,944.87	47.34
1966	79,864.72	16,666.26	16,116.27	112,647.25	47.41
1967	81,930.08	22,719.53	-	104,649.61	48.10
1968	82,318.63	8,518.07	-	90,836.70	48.34
1969	83,480.17	17,187.60	-	100,667.77	47.73
1970	84,253.24	17,414.89		101,668.13	<u>47.59</u>
3 151	\$805,564.98	\$163,256.22	\$73,482.49	1,042,303.69	47.53

As Table No. 2 indicates the City of Atchison has contributed approximately 48% of the total monies over to the county road and bridge maintenance in the last ten years. This alone underscores the important role the city plays in financing County Government. More important than the fact of what has been given up by the city for a county function, is the fact, that to the best of our knowledge, Atchison County has not in the same ten year period of time expended any

ments within the City of Atchison.

To further highlight the inequitity of the situation it must be pointed out that in addition to the money paid to the county over the ten year period in question, the City of Atchison has had to levy general property taxes to support street maintenance and improvements within the city limits. Specifically, from 1961 to 1970 the City of Atchison has had to raise in property taxes a total of \$619,722 for street maintenance and issue in excess of \$250,000 in General Obligation Bonds to finance street improvements and reimprovements.

The overall result of this arrangement in past years has been that owners of property within the city have had to pay a substantial portion for the roads built within the unincorporated areas of the county and at the same time have had to fund all of the street improvements within our own city limits.

The inequity that exists as to improvements within cities through the county-wide Road and Bridge Levy is not unique to Atchison County and is not unique to the City of Atchison. During the period 1961 through 1970 the owners of property in the four 3rd class cities in Atchison County have contributed \$676,949.74 to the county-wide Road and Bridge Funds. This represents 30.99% of the total money collected for road and bridge maintenance. Although it is difficult to estimate how much road and bridge maintenance work has been done in these other cities in the last ten years, we assume that the county policy of not improving streets within incorporated areas was applicable as well as to the other incorporated areas within the county.

Table No. 3 portrays the percentage of the total county-wide road and bridge monies collected over the last ten years contributed by property owners within the cities of Atchison County.

	Table No. 3	
1961 - 74.10%		1966 - 78.94%
1962 - 76.43%		1967 - 80.68%
1963 - 76.02%		1968 - 82.60%
1964 - 76.31%		1969 - 81.56%
1965 - 77.06%		1970 - 81.50%

#### Traditional Policies

Up to the present time, demands have not been made on Atchison County to return cash or services to incorporated cities for street improvements. Just recently the Kansas League of Municipalities compiled a report on the legality of counties expending funds for street maintenance within incorporated areas from the County Road and Bridge Fund. The report concluded that statutory authority does not exist which would require that improvements within a city be made by the county; however, it was determined that County Commissioners can financially assist in city street expenses if they chose to do so.

The report also cited that as early as 1899 the Kansas Supreme Court in the Railway Co. vs Clark case raised the very question brought before you at this time. In this case a railway in Kansas challenged a special fire tax levied by a county upon property in a fire district including railway property. The manner in which the law was written prevented the railway from receiving any fire protection. The Supreme Court said,

"As some of the taxpayers appear to have been purposely excluded from the benefit and protection of the law, the tax, therefore, lacks that equality and uniformity essential to its validity. It is a discrimination against one taxpayer in favor of others and is a denial of equal protection of the law required by both State and Federal Constitutions. Absolute equality in taxation is, of course, unattainable, but a law, the manifest purpose and legitmate result of which is discrimination and inequality, cannot be sustained".

#### Financing a Long Term Improvement Program

Aside from the matter of obtaining a more proper balance of money paid and services received for the citizens of Atchison, the county's participation in street improvements would, of course, permit the city to undertake, in a greater measure, those plans now being developed for street improvements. The more available each year the faster the necessary improvements can be made.

#### Summary

Prior to tendering a recommendation based on the findings of this study, I would like to briefly summarize the cogent points of the report itself.

- In the immediate and distant future the city must begin to improve streets, curb and gutters, parking lots and signalized intersections.
- 2. Analysis indicates that some money will be available to accomplish long range programs. However, the funds will be limited and only a minimum of work in each area can be accomplished on a year to year basis.
- 3. Research indicates that additional funds may be available for street improvements through a return of cash or services to the city by the county from the County Road and Bridge Funds.
- 4. From 1961 to 1970 the citizens of Atchison contributed to the County Road and Bridge Fund and Special Bridge Fund \$1,042,303.69 as well as raised through property taxes \$619,722 for street maintenance and \$250,000 through General Obligation Bonds for street improvements within the city limits.
- 5. From 1961 to 1970 the county, to our knowledge, has not undertaken street maintenance or improvements within Atchison's city limits.
- 6. Incorporated areas within Atchison County have contributed on the average, approximately 78% of the total property tax revenue provided for county road and bridge maintenance for the period 1961 to 1970.
- 7. Recent information as to the legality of the county returning money or services to the cities for street improvements from the County Road and Bridge Funds has provided a basis for the City of Atchison to request that the County Commission adopt a policy of financing some improvements to city streets from the County Road and Bridge Funds.
- 8. Rural roads benefit the citizens of Atchison as do the city streets benefit rural residents. As such a county-wide levy for road and bridge maintenance should finance both city streets and county roads.

#### Recommendation

Since the Road and Bridge Funds are levied on a county-wide basis and since the County Commissioners represent all of the people within the county, it appears that the past practice of excluding major street improvements within the City of Atchison from any county-wide program is very unfair to the citizens of this community.

It is recommended that the City Commission request that the County Commission change the historic practice of use of County Road and Bridge monies to a new policy whereby some defined portion of the county-wide levy is spent on street improvements within the City of Atchison as well as other cities.

This recommendation does not imply that owners of property in the city do not benefit from or should not participate in the construction of roads and bridges throughout the county; however, it seems only reasonable that a portion of these funds also be spent within the city limits.

I have attached a draft of a proposed resolution for your consideration in implementing this report's recommendation.

## Statement by Al Thelen City Manager, Leavenworth, Kansas House Bill No. 2058

To: Roads and Highways Committee - Chairman Dierdorff:

on in the

The city of Leavenworth supports House Bill No. 2058. In August of this year we completed a study (copy attached) that revealed that Leavenworth county collected \$2,027,277 from property owners within Leavenworth county's cities for road and bridge purposes. Less than 2% of these funds were used for improvements within cities. \$1,743,669 was raised from property within the city limits of Leavenworth and \$283,608 from the five 3rd class cities in the county.

The city of Leavenworth expended \$4,295,118 during the same ten-year period to maintain, construct and reconstruct roads, bridges and streets within the incorporated limits of the city with \$814,176 of these funds coming from special assessments to property owners within the city and \$796,084 coming from the state-collected locally shared taxes with the balance coming from additional levies upon the owners of property within the city of Leavenworth.

This inequity is further identified when one reviews the most recent two assessment ratio studies and finds that rural property in Leavenworth county was assessed at 10% of its value and urban property was assessed at 22% of its value which more than doubles this inequity.

We have tried with little success to resolve this problem with our county officials.

While we endorse the concept of House Bill No. 2058, we would ask you to consider an amendment that would require the county to work out an agreement with each city as to the use of road and bridge funds within incorporated areas by May 1 of each year or turn over to the city 1/2 of the funds raised by the county road and bridge property tax levied within each city the following year. This system is used in the state of Florida and seems to work quite well during the years I spent there as a city manager.

If the committee is interested in such adjectives as fairness, equity, reasonable, and just, as they relate to taxation, you will report this bill favorable with appropriate amendments.

O.

August 10, 1971

T0:

CITY COMMISSION

FROM:

CITY MANAGER

SUBJECT:

CURRENT POLICIES REGARDING THE USE OF THE COUNTY-WIDE ROAD AND

BRIDGE AND SPECIAL BRIDGE LEVIES.

In the development of the 1972 Budget, we called your attention to a special report that was being prepared regarding the use of County and City funds for road and street purposes. Historically, the County has used very little of the County-Wide Road and Bridge Funds and the State and Federal Gasoline Tax Funds that they received for improvements to streets within cities. Our study which was conducted over a ten year period showed that the only funds that had been spent within the City of Leavenworth in the last ten years were for the annual maintenance of Shrine Park Road south of Limit and for Eisenhower Road from Shrine Park Road east to Highway 73. You will recall that a portion of these two roads were annexed to the City in 1964 and since that time the County has spent approximately \$1,000 a year to maintain that portion of these two roads that are within the City.

In addition, Eisenhower Road has been improved with most of the funds coming from the State and Federal Gasoline Taxes. The total cost of this project was \$251,559 and all but \$15,145 came from the State and Federal Gasoline Tax with the other monies coming from the Road and Bridge Fund. Since half of this improvement lies within the incorporated limits of the City, one can attribute \$125,779 of these monies as being spent on improve-

CITY of LEAVENWORTH, KANSAS

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ments within the City. All but \$7,572 of these funds came from the State and Federal Gasoline Taxes.

The County has received \$606,691 during this 10 year period from some Federal Gasoline Taxes. The Federal Gasoline Taxes are available only to the County. We were not able to determine the exact amount of State Gasofrom the County line and Motor Vehicle Taxes received/during this same period but it was approximately \$800,000. During this same ten year period the City of Leavenworth received \$796,084 from the State for the maintenance of State Highways that run through the City and the City's share of the State Gasoline taxes. As you will recall, the State formula for the distribution of State collected gasoline taxes was changed by the 1970 Legislature to provide a more equitable share of the funds for urban areas and currently the Cities are receiving approximately the same amount of funds that Leavenworth County receives from this source of revenue.

While the Eisenhower Road improvement project is the only project that the County has improved within the City during the last 10 years from State and Federal Gasoline Taxes, it is felt that the recent change in the formula for the expenditure of state funds and the current policies of the County Commission in improving secondary roads such as Eisenhower as the need arises is a reasonable and equitable policy.

During this same 10 year period of 1961 through 1970, the County levies for special bridge fund and the road and bridge fund raised \$1,743,669 from the <u>owners of property within the City of Leavenworth</u> and approximately \$13,000 of these funds were spent on improvements on roads within the City and

CITY of LEAVENWORTH, KANSAS

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included the maintenance of Eisenhower Road and Shrine Park Road since those portions have been annexed into the City and a small portion of the cost of the Eisenhower improvement.

During this same period of time the City of Leavenworth raised \$2,684,858 for the maintenance and improvement of streets within the City by the use of a General Property Tax Levy and an additional \$814,176 through special assessments for the improvement of streets in addition to the \$796,084 that was received from the State as the City's share of gasoline taxes. In analyzing these figures, it is very clear that the owners of property within the City have been treated very unfairly. For the most part, roads and streets within the City have been excluded from the County-Wide Road and Bridge program when more than half of the taxes raised through the Road and Bridge Fund have come exclusively from owners of property within the City of Leavenworth. The net result has been that the owners of property within the City have had to pay for a substantial portion of the roads built within the unincorporated areas of the taxes and at the same time have had to fund all of the street improvements within our own city limits.

To be sure, owners of property within the City benefit and have an interest in the road system throughout the County and from one City to another. In the same light, the owners of property within the unincorporated areas of the County benefit from the street facilities within the City and in particular the major street arteries carrying traffic through different areas of the City.

The inequity that exists from excluding the improvements of cities through the County-Wide Road and Bridge Levy is not unique to Leavenworth County and

CITY of LEAVENWORTH, KANS	1
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certainly not unique to the City of Leavenworth. During the period of 1961 through 1970, the owners of property in the five 3rd class cities in Leavenworth County have contributed \$283,608 to the County-Wide Road and Bridge Fund and have received very little benefits within their corporate limits as is the case of Leavenworth.

From 1961 to 1970 owners of property within the cities within Leavenworth County contributed the following percentage of County-Wide road and bridge property tax revenues:

1961 - 69%	1962 - 57%	1963 - 58%	1964 - 58%	1965 - 60%
1966 - 61%	1967 - 63%	1968 - 62%	1969 - 62%	1970 - 63%

The funds raised from the owners of property within those cities totals \$2,027,277 for the 10 year period and while the value of the work completed during those 10 years within those cities was not available, it is estimated to be something less than 2% of the funds generated.

Since the Road and Bridge Funds are levied on a County-Wide basis and since the County Commissioners represent all of the people within the County, it would appear that the historic practice and policy of excluding major street improvements within the cities from the County-Wide Program is extremely unfair to the urban property owners. This burden becomes even heavier, when one considers the 1969 assessment ratio study and finds that urban property was evaluated at 22% of its value within Leavenworth County and rural property was valued at 10%.

It is recommended that the City Commission request the County Commission

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to change this policy with the hope of adopting a policy whereby some defined portion of the County-Wide Levy is spent on street improvement within cities. Certainly the owners of property in the City benefit and should participate in the construction of roads and bridges throughout the County; however, it would seem only reasonable that a portion of these funds also be spent within City Limits. I have attached a rough draft of a proposed resolution for your consideration regarding this matter.

CITY of LEAVENWORTH, KANSAS

#### RESOLUTION

A RESOLUTION REQUESTING THE COUNTY COMMISSION TO INCLUDE ARTERIAL CITY STREETS WITHIN THE PROGRAMS FINANCED FROM THE COUNTY-WIDE ROAD AND BRIDGE FUND AND SPECIAL BRIDGE FUND.

WHEREAS, the City Commissioners recognize the benefits to all citizens in the County of a good system of Rural and "Farmer to Market" roads, and

WHEREAS, the City Commissioners also recognize the benefits to all the citizens of the County of a good system of major streets through cities, and

WHEREAS, no geographic area should be excluded from improvements made from a County-Wide tax for roads and bridges, and

WHEREAS, the County Commissioners have used a portion of their State and Federal Gasoline Funds to improve Eisenhower Road which is partly within the City of Leavenworth and have therefore recognized the need to use some of these funds to benefit urban areas, and

WHEREAS, it has been the custom and practice of the County Commissioners to use funds received from the County-Wide Road and Bridge Levy and Special Bridge Fund to finance roads and bridges outside incorporated areas of cities, and

WHEREAS, this policy and practice has been grossly unfair to the owners of property that reside within incorporated cities, and

WHEREAS, the County Commissioners represent all of the citizens in the County, not just those residing in unincorporated areas of the County, and

WHEREAS, City tax payers pay more than 60% of the taxes for county road and bridge and special bridge purposes, and

WHEREAS, the owners of property within the city limits of Leavenworth, Kansas have paid \$1,743,669 in county road and bridge and special bridge taxes in the years 1961 through 1970 with an estimated \$13,000 of these funds being spent on streets located within or adjacent to the corporated limits of the City of Leavenworth, and

WHEREAS, the City of Leavenworth has spent \$4,295,118 during this same 10 year period to maintain, construct and re-construct roads, bridges and streets within the incorporated limits of the City with \$814,176 of these funds coming from special assessments to property owners with the City and \$796,084 coming from the State collected locally shared taxes with the balance coming from additional levies upon the owners of the property within the City of Leavenworth, and

WHEREAS, the other incorporated cities within Leavenworth County have paid \$283,608 in county road and bridge and special bridge taxes during the same period of time with no significant benefits, and

WHEREAS, this inequity of taxation is further identified when one reviews the 1969 assessment ratio study and find that rural property in Leavenworth County was assessed at 10% of its value and urban property was assessed at 22% of its value which more than doubles the inequity that has been identified in the aforementioned paragraphs, and

WHEREAS, Kansas Statutes Annotated 1970 and 68-169 and 68-572 provide the authority for County Commissioners to use proceeds from the County-Wide Road and Bridge and Special Bridge levies for streets within incorporated areas, and

WHEREAS, the Kansas Supreme Court in the case, Railway Company versus the Kansas 826, 830 stated "as some of the taxpayers appear to have been purposely excluded from the benefits of the law, the tax therefore, lacks the equality and uniformity sanctioned to its validity and is a discriminatory against one taxpayer in favor of others and it is a denial to equal protection

of the law required by both State and Federal Constitutions absolute equality and taxation is, of course, unobtainable but at law, the manifest purpose in the result which is discrimination and inequality cannot be sustained, and

WHEREAS, the City Governing Body of the City of Leavenworth, Kansas is interested in seeing this inequitable tax policy reconciled:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY GOVERNING BODY OF THE CITY OF LEAVENWORTH, KANSAS, THAT

SECTION 1. The County Commissioners of Leavenworth County are respectfully requested to adopt a policy whereby <u>major city streets</u> as well as major county road improvements can be funded through the County-Wide Road and Bridge and Special Bridge Funds.

SECTION 2. That this policy should guarantee that some portion of the funds collected from urban taxpayers is spent within corporated city limits.

SECTION 3. That the County Commission is requested to respond to this request as soon as possible and hopefully in not more than 60 days.

SECTION 4. That this resolution shall become effective upon its passage and that it shall be delivered to the County Commission by the May or his designated representative so that the importance of this matter can be brought to the immediate attention of the County Commission.

That this resolution shall take effect on its passage by

New Section 1. In all counties of the state levying a tax upon property within the county for county road and bridge purposes for the construction, reconstruction, improvement, repair, maintenance and acquisition of right of way therefor, whether operating under the county unit road system or not, an amount equal to one half of the proceeds derived from the levy of such tax upon property located within the corporate limits of cities located within such counties shall be set apart and shall be transferred and paid by the county treasurer to the treasurer of each city within which property is located upon which such tax was levied, except that no such payment shall be made if the city and county have reached an agreement by joint resolution on the use of the proceeds from the county road and bridge fund. Moneys received by cities under the provisions of this act shall be used only for the payment of cost payable by the city at large for the construction, reconstruction, improvement, repair, maintenance and acquisition of right of way for streets and highways located within such cities.





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REP ARDEN DIERDORF

ROOM 5105 STATE CAPITOL TOPEKA KANS

AS CITY MANAGER OF PAOLA KANSAS I ENDORSED THE FAVORABLE PASSAGE

OF HB2058

JOHN D HARIS CITY MANAGER

(1059).

SF-1201 (R5-69)