

Approved On: _____

Minutes of the House Committee on Assessment and Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on February 21, 1986 in room 519 South at the Capitol of the State of Kansas.

The following members were absent (excused):

Representatives Ott, Patterson, Wunsch

Committee staff present:

Tom Severn, Legislative Research
Melinda Hanson, Legislative Research
Don Hayward, Reviser of Statutes
Millie Foose, Committee Secretary

Dr. Severn explained SB-400 and SB-450 to the committee and answered questions concerning them.

Mr. Fred Weaver and Mr. Keith Farrar discussed these bills further, also HB-2806. These bills all relate to property taxation; concerning property exempt therefrom. The committee questioned them at length as to what would constitute tax exempt property. In response to questioning, Mr. Weaver stated his opinion that churches do not jeopardize their tax exempt status by allowing community groups such as scout troops, day care centers, etc., to use their buildings as long as no rental fee is charged.

The minutes of February 18, 19, and 20 were reviewed and there were no corrections.

There being no further business, the chairman adjourned the meeting.


Ed C. Rolfs, Chairman