	Approved March 3, 1986 Date
MINUTES OF THE Senate COMMITTEE ON	Assessment and Taxation
The meeting was called to order by	Senator Fred A. Kerr at
11:00 a.m./xx. onThursday, February 27	, 19_89n room519-S_ of the Capitol.
All members were present except:	

March 3, 1986

Committee staff present: Melinda Hanson, Research Department Don Hayward, Revisor's Office LaVonne Mumert, Secretary to the Committee

Conferees appearing before the committee: Senator Ben Vidricksen Stewart Brenn, American Legion, Colby John Karr, American Legion, Atchison Chuck Yonker, American Legion, Hays John Hill, Disabled American Veterans Daniel J. Simnett, Disabled American Veterans Barney Aldridge, Veterans of Foreign Wars Dept. of Kansas Troxal Mellinger, Veterans of Foreign Wars Gerry Ray, Johnson County Commissioners

S.B. 633 - Property tax exemption for veteran's organization property Senator Ben Vidricksen spoke in favor of the bill.

Stewart Brenn said that the bill would exempt post homes and the property on which they are situated from property tax. He said that the American Legion funds various youth programs and furnishes hospital equipment to veterans and others. Mr. Brenn discussed the taxes and license fees for liquor, food, bingo and payroll. He advised that the post home is used by various groups, such as the community college, senior citizens, basketball, etc. Mr. Brenn stated that any monies spent to pay property taxes will come out of their program fund. Answering questions from Chairman Kerr, Mr. Brenn explained that post homes were specifically exempt until 1969 but still were not denied exemption until the parsonage case in Kansas City. He said that 6 post homes have been placed on the taxroll and that Chairman Weaver (Board of Tax Appeals) stated that each post would be called in for hearings.

He talked about John Karr described the various taxes paid by his home post. the youth basketball and football programs and said they also support the chamber of commerce, the local college, United Way and the YMCA. stated that the post home is used for a number of public meetings and that if the property is placed on the taxroll, the post would have to drastically curtail their programs and use of the building. In answer to a question from Senator Parrish, Mr. Karr said that there is no charge for use of the building by other groups.

Chuck Yonker stressed the impact to small posts of being placed on the tax-He said the state could end up losing money if these small posts are forced to close because they are unable to pay the property taxes. Mr. Yonker observed that passing the bill would not have an adverse fiscal impact since the post homes have not been on the taxroll for many years.

John Hill introduced Daniel J. Simnett.

Daniel J. Simnett testified in favor of the bill (Attachment 1). described the activities, income and disbursements of the Disabled American Veterans Chapter #4.

CONTINUATION SHEET

MINUTES OF THE -	Senate	COMMITTEE O	N <u>Assessment</u>	and	Taxation	 ,
room <u>519-S</u> , Stateh	ouse, at <u>11:0</u>	0 a.m./xpxnx. on .	February	27		. 19 <u>86</u> .

Barney Aldridge directed the Committee's attention to various activities and programs supported by funds of V.F.W. posts and auxiliaries (Attachment 2). He emphasized their participation in scholarship programs.

Troxal Mellinger spoke in favor of the bill. He said many community activities will have to be curtailed if this type of property is not exempted. Mr. Mellinger said that the Topeka V.F.W. pays some \$2,000 in various taxes each month.

Gerry Ray testified in opposition to the bill (Attachment 3). She said that each exemption granted places a greater burden on the remaining taxpayers.

S.B. 573 - Income taxation; conformity of certain state and federal itemized deductions and estimated tax penalties

<u>Harley Duncan</u> (Department of Revenue) said the Department does not oppose the following amendments to the bill, as suggested by the Society of Certified Public Accountants: changing \$1 to \$5 on line 122 and adding "for that installment" to the end of line 140. He advised that the other amendment requested is not needed since that provision is already contained in the statute. Answering a question by Senator Parrish, Secretary Duncan said that the bill would be helpful from an administrative standpoint.

Senator Allen moved that the two amendments be adopted. Senator Mulich seconded the motion, and the motion $\underline{\text{carried}}$. Senator Allen moved that the bill, as amended, be recommended favorably for passage. Senator Salisbury seconded the motion, and the motion $\underline{\text{carried}}$.

S.B. 516 - Sales tax exemption for new mobile home sales

Secretary Duncan explained a proposed amendment to the bill (Attachment 4). The amendment clarifies that the sales tax shall be computed for the selling price of the mobile home less 40%, whether or not there is a trade-in.

Senator Allen moved that the amendment be adopted. Senator Thiessen seconded the motion, and the motion <u>carried</u>. Senator Allen moved that the bill, as amended, be recommended favorably for passage. Senator Mulich seconded the motion, and the motion <u>carried</u>.

Senator Hayden moved that the minutes of the February 25, 1986 meeting be approved. Senator Montgomery seconded the motion, and the motion carried.

Senator Karr moved that the minutes of the February 26, 1986 meeting be approved as corrected. Senator Montgomery seconded the motion, and the motion <u>carried</u>.

Meeting adjourned.

ASSESSMENT AND TAXATION

OBSERVERS (PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
2/27/86	DANA FEITELL	Topeka	Budget
	Chuck Ynnkare	Topeka	KANSAS AMERICAN heisen
	John Won Carr	atchison	
	Muart M. Brenn	Colly	Comdo Ko Cim Legion
	Clifford Chappall	Topoka	Anorica n Legis
	(Indrew Howe Com	n. Topeka,	V.F.W. Post 165C
	Troxal Mellinger	Johan	VFWPost 1650
	Banney M. Aldridge	TopeKa	VFW-State gh
	John Mildell	TOPEKE	Dispbled Moetican Verann
/	Tom Kumplice,	Tapelia	KMHI
	Ron Calles t	Tapeha Newton	cl J.U.
	Dan Estill	Haven	Page
	Lisa Blackburn	Mt. Hope	Page
	Kingerly gendricks	Nitehinson	Rage
Significant and property and the second	Lery Lay	Oluthe	Jolo Comme
	Chip Wheelen	Topeka	Leg. Policy Group
CONTRACTOR		/)) '
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STATEMENT OF
DANIEL J. SINNETT
CHAPTER COMMANDER
DISABLED AMERICAN VETERANS, CHAPTER #4
WICHITA, KANSAS
BEFORE THE
SENATE ASSESSMENT AND TAXATION COMMITTEE

MR. CHAIRMAN AND MEMBERS OF THE COMMITTEE:

MY NAME IS DAN SINNETT, COMMANDER OF D.A.V. CHAPTER #4, IN WICHITA, KANSAS. THE D.A.V. WICHITA CHAPTER #4 IS CURRENTLY 1700 MEMBERS STRONG AND OWNS AND OPERATES A CLUBHOUSE FOR ITS MEMBERS AT 3011 GEORGE WASHINGTON BLVD., IN WICHITA, KANSAS.

THE FACILITY HAS BEEN LOCATED AT THAT ADDRESS FOR APPROXIMATELY 30 YEARS. THE BUILDING IS OPEN FRIDAYS, SATURDAYS, AND
SUNDAYS, 4 HOURS PER DAY, FOR BINGO ACTIVITIES. APPROXIMATELY 20
HOURS PER MONTH THE BUILDING IS OPEN FOR BUSINESS MEETINGS AND
AUXILIARY ACTIVITIES. OUR SOCIAL BAR IS OPEN APPROXIMATELY 1
HOUR BEFORE MEETINGS AND FOR A COUPLE OF HOURS AFTERWARDS ONLY.
THIS IS WITH THE EXCEPTION OF SPECIAL MEETINGS AND/OR DINNERS FOR
THE GENERAL MEMBERSHIP WHICH TAKE PLACE ONCE OR TWICE A YEAR, AND
DURING THE HOLIDAYS.

ALL THE ACTIVITIES AT THE D.A.V. CLUBHOUSE ARE MANAGED BY

VOLUNTEERS. THE D.A.V. CHAPTER AND AUXILIARY HAS NO PAID EMPLOY—

EES. THIS INCLUDES THE BAR AND BINGO OPERATIONS.

WE BELIEVE THAT SINCE THE D.A.V. IS A NON-PROFIT ORGANIZATION, PROVIDING A PUBLIC SERVICE TO VETERANS AND ESPECIALLY
DISABLED VETERANS AND THEIR FAMILIES IN THE SOUTH-CENTRAL KANSAS
AREA, THAT THE CHAPTER ITSELF SHOULD BE EXEMPT FROM ANY TAXATION.

WE BELIEVE THAT SENATE BILL 633 PROVIDES A FAIR AND EQUITA-BLE SOLUTION TO THE QUESTION OF TAXATION OF A NON-PROFIT SERVICE ORGANIZATION.

AT THE PRESENT TIME D.A.V. CHAPTER #4 WOULD FACE A SEVERE FINANCIAL HARDSHIP WERE WE TO BE PLACED ON THE TAX ROLES.

Attachment 1
Tax Committee - 2/27/86

IN 1985 CHAPTER \$4 MADE APPROXIMATELY \$72,000 FROM BINGO ACTIVITIES OF WHICH \$52,000 WAS PAID BACK TO PLAYERS, PAID OUT IN TAXES, LICENSES, EQUIPMENT AND OTHER OPERATING EXPENSES LEAVING A NET PROFIT TO THE CHAPTER OF \$20,000. OTHER INCOME BY THE CHAPTER CONSISTED OF OUR CASH BAR, \$1,500 NET; MEMBERSHIP PER CAPITA EARNINGS APPROXIMATELY \$390; DONATIONS TO THE CHAPTER \$19,200 FOR A TOTAL OF \$41,090.

OUR EXPENSES CONSISTED OF \$4,500 PAID OUT IN DEATH BENEFITS; \$4,800 EXPENSES TO PROVIDE A CHAPTER SERVICE OFFICER AT THE WICHITA VA HOSPITAL; \$9,600 EXPENSES FOR PART-TIME SECRETARIAL ASSISTANCE AT THE NATIONAL SERVICE OFFICE AT THE WICHITA, VA REGIONAL OFFICE; \$1,200 CANTEEN BOOKS AND VOLUNTEER ACTIVITIES AT THE WICHITA VA HOSPITAL; \$1,200 FOR OFFICE EQUIPMENT REPAIRS AND EMERGENCY RELIEF TO NSO OFFICE AND INDIGENT VETERANS; \$1,290 FOR BINGO, BAR AND KITCHEN LICENSES; \$11,652 IN UTILITIES; \$1,800 FOR PROPERTY INSURANCE; \$2,500 IN GENERAL MAINTENANCE TO THE BUILDING AND \$1,600 PER CAPITA DONATION TO THE D.A.V. DEPARTMENT OF KANSAS, WHICH IS A TOTAL OF \$40,142, LEAVING US WITH APPROXIMATELY \$948 MISCELLANEOUS OPERATING EXPENSES.

THOSE OF US WHO VOLUNTEER OUR TIME AND EFFORTS TO CHAPTER #4
DO SO TO PROVIDE NEEDED PUBLIC SERVICES TO THE VETERANS AND THEIR
FAMILIES IN OUR COMMUNITY AND DO NOT FEEL THAT THE PROCEEDS
GENERATED THROUGH OUR CLUBHOUSE CONSTITUTE A PROFIT-MAKING
VENTURE.

IN ACCORDANCE WITH THE INFORMATION I HAVE GIVEN YOU TODAY,
IT IS OBVIOUS THAT WICHITA CHAPTER #4 WOULD NOT BE ABLE TO MEET
THE ADDITIONAL FINANCIAL BURDEN OF TAXATION AND OUR SERVICES
WOULD HAVE TO BE CUT BACK.

WE SINCERELY SEEK YOUR SUPPORT OF SENATE RESOLUTION 633.
THANK YOU.

S.B. 633

RELATING TO PROPERTY TAX VETERANS OF FOREIGN WARS

SCRANTON — The Scranton Lions Club will hold its annual soup. chili and pie feed from 11 a.m. to 5 p.m. Saturday in the VFW Hall.

MR. CHAIRMAN, THANKS FOR ALLOWING ME TO TESTIFY BEFORE THIS COMMITTEE ON OUR SUPPORT OF S.B. 633.

My name is Barney Aldridge, Adjutant of the Department of Kansas, V.F.W.

ATTACHED TO THIS STATEMENT IS COPIES OF ITEMS HURRIEDLY CLIPPED FROM NEWSPAPERS SHOWING A SMALL PART OF ACTIVITIES AND PROGRAMS SUPPORT BY FUNDS OF V.F.W. POSTS AND THEIR AUXILIARIES.

I WOULD LIKE TO BRIEFLY DISCUSS EACH ITEM MARKED #1 THROUGH #15.

#1

THIS ITEM SHOWS ACTIVITIES AT REST HOMES, VA HOSPITAL AT TOPEKA AND IRWIN ARMY HOSPITAL AT FORT RILEY.

#2

ITEM #2 SHOWS NEEDS AT V.A. HOSPITALS AND HOW MONEY IS OBTAINED FOR SOME ITEMS.

#3

ITEM #3 SHOWS THE LARGE DONATIONS MADE FOR CANCER AID AND RESEARCH, THE V.F.W. ENDOWMENT (SCHOLARSHIP) ETC.

#4

ITEM #4 SHOWS PRESENTATION OF ICE COOLERS TO THE LEAVENWORTH V.A. HOSPITAL.

#5

ITEM #5 SHOWS COOPERATION BETWEEN POST AND AUXILIARY WITH MONEY.

Attachment 2
Senate Tax Comm. - 2/27/86

ITEM #6 SHOWS SPONSOR OF THE P.O.W. - M.I.A. PROGRAM.

#7

ITEM #7 SHOWS RECOGNITION OF A V.A. VOLUNTEER.

#8

ITEM #8 SHOWS SPONSOR OF "IDENT-A-KID" PROGRAM.

#9

ITEM #9 SHOWS ONE OF THE V.F.W. SCHOLARSHIP PROGRAMS WHICH HAS JUST BEEN COMPLETED WITH THE WINNER LEAVING FOR WASHINGTON, D.C. ON FRIDAY, FEBRUARY 28, 1986. BESIDES THIS TRIP TO D.C., KEVIN WILL ALSO TAKE PART IN THE "AMERICAN ACADEMY OF ACHIEVEMENT" NATIONAL PROGRAM NEXT JUNE. THIS PROGRAM REPRESENTS ABOUT \$25,000.00 IN AWARDS IN KANSAS.

#10

ITEM #10 IS ANOTHER V.F.W. SCHOLARSHIP PROGRAM, WHICH NOW AIDS 25 COLLEGE STUDENTS FROM MANY DIFFERENT CITIES IN KANSAS, AND IS GROWING EACH YEAR. THIS LAST JANUARY, THE V.F.W. ENDOWMENT AWARDED TEN, \$2000.00 SCHOLARSHIPS.

#11

ITEM #11 SHOWS THE ANNUAL V.F.W. PAGE DAY PROGRAM, WHICH REPRESENTS 40 STUDENTS AND PROBABLY 80 PARENTS WHO WILL COME TO TOPEKA ON MARCH 11, 1986.

#12

ITEM #12 SHOWS A VAN USED BY THE TOPEKA V.A. CENTER WHICH WAS PURCHASED STRICTLY BY DONATIONS OF WHICH THE V.F.W. WAS A MAJOR DONOR. THE VAN IS USED TO TRANSPORT V.A. PATIENTS TO OUTSIDE ACTIVITIES.

ITEM #13 SHOWS A V.F.W. POST AWARDING A CITATION TO A WORTHY KANSAS HIGHWAY PATROLMAN.

#14

ITEM #14 SHOWS THE V.F.W. WITH THE HELP OF THE POLICE DEPARTMENT IN THE MISSING CHILDREN PROGRAM.

#15

ITEM #15 SHOWS THE LINCOLN, KANSAS V.F.W. PRESENTING \$1,750.00 TO THE LINCOLN HOSPITAL FOR PURCHASE OF A HEART MONITOR.

OTHER V.F.W. PROGRAMS SUCH AS BOY SCOUTS - YOUTH SOFT BALL
TEAMS - HALLOWEEN PARTIES - CHRISTMAS BASKETS - ETC. ARE NOT
SHOWN.

YOU WILL NOTE THAT I HAVE NOT SAID MUCH ABOUT S.B. 633, BUT ALL OF THE ABOVE PROGRAMS AND ACTIVITIES HAVE A DIRECT BEARING TO THIS TAX EXEMPT BILL. MANY OF THE PROGRAMS DISCUSSED MAY BE CURTAILED OR COMPLETELY DROPPED IF V.F.W. POSTS ARE REQUIRED TO PAY TAX ON V.F.W. BUILDINGS.

IT IS MY CONCERN THAT CURTAILING OR DROPPING OF SUCH PROGRAMS WILL ALSO HAVE A DIRECT EFFECT ON V.F.W. MEMBERSHIP, BECAUSE MANY V.F.W. AND AUXILIARY MEMBERS BELONG TO THE V.F.W. IN ORDER TO HELP THOSE WHO NEED HELP.

REMEMBER THE V.F.W. HAS ONLY A SERVICE TO OTHERS AS A PRODUCT AND CURTAILMENT OF THAT SERVICE WILL ONLY HURT THOSE KANSAS CITIZENS WHO ARE IN NEED.

THE DEPARTMENT OF KANSAS, ITS 44,000 MEMBERS AND ITS 25,000 AUXILIARY MEMBERS URGE YOU TO SUPPORT S.B. 633.

YOUR CONSIDERATION WILL BE APPRECIATED.

THANKS



Sewing

The three ladies shown in the above picture are from V.F.W. Auxiliary 1786, Manhattan, Kansas. They have spent at least ten or fifteen years sewing lap robes, restrainers, bibs and other articles for the VA Hospital in Topeka and the rest homes in Manhattan.

Baby Boom

Irwin Army Hospital, Fort Riley, Kansas had a population explosion during December as 150 babies were born. So they really need booties, caps and all types of baby things.

Also needed is Koolaid and cookies.

If you take anything to Junction City please don't leave the items at Stacys but leave them at Gettys Service Station at the Plaza.

Cookies

When you send cookies to any of the VA Hospitals, please mark the containers if they contain Diabetic cookies or a soft cookie. They spoil easily and if boxes are marked, then the VA Representative will put them in the freezer right away.

Needed

Topeka VA Hospital especially needs large and extra large size shoes.

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V.A. NEEDS

Leavenworth V.A. Center needs cookies and electric razors. State President Carol Dobbins, Lyons made her official visit July 29, 1985.

Topeka V.A. Center needs extra large big pants sizes 46-48 and 50. Also big shirts. State President Carol Dobbins will make her official visit to the Topeka V.A. Center on October 6, 1985.

Ruth Huebert, V.A.V.S. Representative from the Wichita V.A. Center told of the need of six solid wood rockers. They cost about \$200.00 each. Auxiliaries wanting to make a donation should send a check earmarked Rocker Fund and send to State Treasurer Marge Bollig, 207 W. 33rd, Hays, Kansas 67601. State President Carol Dobbins will make her official visit to Wichita V.A. Center October 21, 1985.

Mickey Brown from Junction City was not at the Mid-Summer School of Instruction but she can always use cookies, preemie caps, new baby clothing, etc.

3

DONATIONS & CONVENTION

At the recent State Convention at Great Bend, the council voted to give \$7,000.00 for Cancer Aid and Research to Wesley Medical Hospital in Wichita. Most of the money was contributed by the Auxiliaries over the State but extra money was added so it was an even \$7,000.00.

To the Endowment Fund a sum of \$5,000.00 was donated.

They also voted to give a set of two framed Lithograph Pictures to the Leavenworth VA Medical Center and a set of two pictures to the Topeka VA Center. Wichita VA Center had received their pictures last year.

The patients at Leavenworth VA Center had asked for a sno-cone machine and Auxiliaries had contributed \$443.00 and the Council voted to donate the balance of \$178.00 so a sno-cone machine could be purchased for them.

The District Presidents were presented by Vi Compton from Auxiliary 1594, Junction City. The District Presidents presented a money corsage to State President Alma Fleming.

Dora Lee Sparks did the very interesting presentation of the Past Department Presidents. She told of their hobbies, favorite songs and flowers, also their profession. Their favorite song was played by State Musician Grace Wilkerson. Each President told of a funny or interesting incident during their year.

National Sr. Vice President Lucile Suchina presented a Silver Award to Jane Linder, President of Auxiliary 111 for their outstanding Trick or Treat Bags Project.

The Past Department Presidents gave \$20.00 for Cancer Aid and Research in memory of Merithal Mathias and Marie Shatto. Both Past Department Presidents.





2nd District VFW Auxiliary Project - pictured left to right: Sheila Lewis, 1984-85 2nd Dist. President; Grant Walkup, Voluntary Director of Leavenworth VA Regional Center; Evelyn Hinkle. Sheila and Evelyn presented two 48-quart ice coolers to the VA Center at Leavenworth.



POW-MIA — V.F.W. Post and Auxiliary 5531, Wathena, Kansas observed POW-MIA recognition with a parade at Wathena, Kansas. The POW-MIA banner was carried by Kathy Bourek, left and Melba Herring, right. At the far right is Mary Christenson with the V.F.W. Auxiliary banner. The Post banner and colors were carried by Kermit Bourek, Raleigh Hays and Ted Sinker.

8

FROM HERE AND THERE
Whitesell-Finnell V.F.W.
Post 971 and Auxiliary sponsored an "Ident-a-Kid" booth at the Harvey County Fair.
Members finger printed the children and records were given to the parents for safe keeping.
V.F.W. Auxiliary 881,
Wellington held a balloon lift at the Cedar View Nursing Home in honor of the POW-MIA's.
One balloon was released for each of the 39 POW-MIA's.
One balloon was released for each of the 39 POW-MIA's from Kansas. Cedar View residents released other balloons for other servicemen across the country. Wellington Auxiliary also made their annual visit to the Wichita V.A. Center this summer and had an entry in the

From Here & There

Topeka Auxiliary No 1650: Recently presented the V.F.W. Post 1650 with a check for \$7,500.00 to be used for the purchase of the parking adjacent to their Post Home.

Arkansas City Auxiliary Nc. 1254: Visited the Wichita VA Hospital Ward 14. They furnished cakes and refreshments and prizes for Bingo.

Kansas City Auxiliary No. 111: Had a buffet dinner honoring V.F.W. Winners. Had a coffee booth at Las Vegas night at Leavenworth Nursing Home for volunteers. Served cakes at noon at Leavenworth VA Hospital, National Salute to Hospitalized Veterans.

7

VOLUNTEER OF THE MONTH — VOLUNTARY SERVICE V.A. CENTER WICHITA, KANSAS

Congratulations to Kay Small! Kay has been a volunteer for 33 years and is a member of the Veterans of Foreign Wars Auxiliary #112. She volunteers at the V.A. Hospital whenever there is a need - especially on Sundays for Chaplain Service, escorting patients to church and serving coffee. She also helps with the patient leisure time activities and periodically visits at the Masonic Home helping with their programs. Kay likes to do things for others. She enjoys meeting new people and making friends.

Kay graduated from high school in her hometown, Viola, rsas. From there she conher education in Empre she studied to be a taught for three World War II needed in work She





V.O.D.—State winners shown above with V.O.D. Chairman. Left to right - Barbara Krupich, Dept. Aux. Chairman, seated in wheel chair is 1st place winner Kevin Wohler, far right is Dept. Chairman Wayne Bertholf. The other two are 2nd and 3rd place winners - Matthew Beckerman and Richard Liby.

VOICE OF DEMOCRACY

Kevin Wohler, Overland Park, Kansas has been named State winner of the Voice of Democracy Contest. Kevin is the son of Mr. & Mrs. Donald Wohler. He was sponsored by V.F.W. Post and Auxiliary 846, Overland Park, Kansas.

The script writing contest was judged on the basis of tape recordings submitted to the state V.F.W. Voice of Democracy Chairman, Wayne Bertholf of Garden City, Kansas.

Kevin as a result of being selected the state winner of the Voice of Democracy Contest will go to Washington, D.C. the week 'March 1-5 to represent Kanin the National Contest. In adto to the all-expense paid trip shington, D.C., he will opportunity to win one cholarships; 1st place 2nd place - \$7,000; 1,500; 4th place place - \$2,500 as g a \$500.00 the Kansas

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Endowment

Since July 1, 1985, donations to the Association have been received from 1 District, 5 Posts and 3 individuals. Our organization consists of 9 Districts, 177 Posts and nearly 40,000 members. (It should be noted here that the Auxiliary presents their donations at the Department Convention each June, their donations are deeply appreciated, as always.)

The Association grants scholarships, limited to the children of V.F.W. and/or Auxiliary members in the State of Kansas.

If each person reading this newspaper would put just one dollar in an envelope and mail it to the V.F.W. Endowment Association, P.O. Box 1008, Topeka, KS 66601, that would be close to \$40,000.00! WOW! Twenty scholarships! What a terrific way to help our young people who are the future of Kansas AND America!

Since space is limited, if the party to who I am speaking (YOU) would like further information on the Association, drop a line to Department Head-quarters, again, P.O. Box 1008, Topeka, KS 66601.

R.R. Whipple, Vice President Kansas VFW Endowment Association 10

High School and is the daughter of Elzear and Martha Pellant of Clyde, Kansas.

The above scholarships are \$250.00 per semester, up to four years and a total of \$2,000.00

Randy Smejkal of Stillwater, Oklahoma who plans a career in Electrical Engineering. Randy is currently attending Oklahoma State University and is the son of Eugene and Cecil Smejkal of Russell, Kansas.

Cathy Bare of Waterville, Kansas who plans a career as a Secretary. Cathy is currently a senior at Valley Heights High School and is the daughter of Charles Bare, Jr. and Mary Joseph of Waterville, Kansas.

The above scholarships are \$250.00 per semester, up to two years and a total of \$1,000.00.



Page Day — participation is shown above by two Pages from District No. 3. The above is typical of many pages, during the day of March 12, 1985. Shown Left to Right are George Sheldon, Department Page Day Chairman; Alma Fleming, Department Auxiliary President; Maggie Koester, Post 1654 Page; Kim Steward, Post 3399 Page; Governor John Carlin; Norma Foster, Auxiliary Page Day Chairman, and Jim Chism, Department Legislative Chairman.





V.F.W. — Members inspect the new Topeka V.A. Patient Van, recently purchased with donations from many V.F.W. Posts and Auxiliaries and individual members in Kansas. The van will be used to transport patients to outside activities.



#13

#14

HIGHWAY PATROLMAN SAVES LIFE

Richard O'Bryant never figured he would actually use his CPR training that is required of all Kansas highway patrolmen like himself.

But that was before last month when O'Bryant used that training to save a man's life near Camdenton, MO.

O'Bryant was traveling along U.S. 54 Highway west of Camdenton when he drove by a parked pick-up truck and across the highway from it, a man lying face down alongside the road.

"At first I drove by and didn't realize that I was seeing", he said.

But the Kansas state trooper turned his car around and went back to help the man, later identified as Lester Woods. He found the man had no pulse and was not breathing. He guessed the man was in his early seventies.

O'Bryant said he administered mouth to mouth resuscitation and CPR for 10 to 15 minutes before Woods came around and was able to talk to him. He stayed with him for awhile before running back to the highway and flagging down a vehicle to get an ambulance. O'Bryant said he learned the man had triple bypass surgery a year and a half earlier.



Post 1432 and Ladies Auxiliary conducted the V.F.W./Purolator Missing Children Program with support of Salina Police Department on October 20, 1985 at the Mid States Mall. Over 250 children were processed. Pictured above are Post Commander Tom Berry, Auxiliary Youth Activities Chrm. Jackie Connor and Post Youth Activities Chrm. Kermit Montgomery with Salina Police Officers.



Post 7928 — Post Commander Dave Chard at right and Past Cmdr. Clayton Suelter at left recently presented the Lincoln Hospital Administrator, Jolene Yager with a check in the amount of \$1,750.00. The contributin will help purchase a fetal heart monitor.

(5)

VCOMMUNITY INVOLVEMENT

he Veterans of Foreign Wars of the United States is committed to community service. Conducting a wide variety of programs throughout the nation, the VFW and its Ladies Auxiliary spend millions of man-hours and dollars annually to make their communities better places to live.

AMERICANISM

Americanism Department prepares and distributes in excess of one million pieces of patriotic literature to schools, libraries, civic and government institutions, as well as the general public. This information is mailed free of charge. In the sale of U.S. flags, the VFW ranks second only to Sears Roebuck.

COMMUNITY ACTIVITIES

FW Posts and Ladies Auxiliary have contributed over \$91 million and nearly 110 million hours of labor each year in support of community service projects.

These figures reflect the commitment and effect Post and Auxiliaries have on their local communities across the nation and overseas.

SAFETY

he Veterans of Foreign Wars promotes six major Safety programs, and sponsors many other safety endeavors.

- 1. Home Protection which incorporates both Fire Prevention and Home Security.
- 2. Bicycle Safety combines Lite-A-Bike, a reflectorized taping program, and a Safe Bicycling program to develop good bicycling habits.
- 3. Veterans Fight Drugs an awareness and preventive program.
- 4. Public Recognition for Public Service Employees.
- 5. Hunter Safety training in safe and proper use of firearms.
- 6. Drive to Survive an educational driver's training course.

YOUTH ACTIVITIES

y sponsoring many youth sports activities, baseball, bowling, hockey, soccer, football, as well as the A.A.U. Jr. Olympics programs, the VFW instills a sense of fair play and sportsmanship in America's youth.

At the present time, over 1,100 Boy Scout Troops are sponsored by VFW Posts, and each year twelve VFW members, who are active in Scouting, win Wood Badge Scholarships to attend a week long course designed to make them better scout leaders. In addition, the VFW takes pride in its endorsement and sponsorship of Special Olympics enabling those less fortunate to participate in active sports.

The VFW acknowledges the work performed by the military in colleges and high schools through the presentation of the VFW medal pendant and citation to outstanding cadets in both the ROTC and JROTC programs.

The Voice of Democracy Scholarship program reaches over 300,000 high school students annually and encourages youth to think, write and speak out for freedom and democracy. A total of \$32,500 in National scholarships is presented in addition to the over \$675,000 distributed nation-wide at Post, District and State levels. The program is open to students in grades 10 through 12 in private, public and parochial schools.

VETERANS SERVICE

FW maintains a network of accredited service officers in every Post, Veterans Administration Regional Office in each state and Washington, D.C.

These service officers advise, process and represent veterans and their dependents with claims before various government agencies, such as Veterans Administration, Social Security Administration, Civil Service and Department of Labor. Each year, VFW National Service Officers handle tens of thousands of claims, winning favorable rulings amounting to over 5 billion dollars since 1974 for veterans and their families.

VETERANS ADMINISTRATION VOLUNTEER SERVICE (VAVS)

FW and its Ladies Auxiliary members seek to promote the wellbeing of hospitalized veterans, contributing over \$3 million annually to VA medical facilities, as well as untold hours of volunteer service.

VIETNAM VETERANS MEMORIAL

FW Posts and Auxiliaries contributed more than \$350,000 for the Vietnam Veterans Memorial Fund; actively participated in the dedication of the memorial and the statue/flag complex added in 1984.

STATUE OF LIBERTY RESTORATION

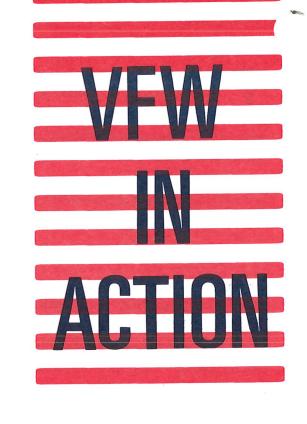
he VFW and Ladies Auxiliary are raising funds to assist in the massive restoration project now underway, to be paid for solely by private funding.

BOB HOPE USO CENTER AND WORLD HEADQUARTERS

he VFW and Ladies Auxiliary have raised \$500,000 to fund the reception hall in the new USO World Headquarters in Washington, D.C.

MISSING AND EXPLOITED CHILDREN

he VFW and its Ladies Auxiliary is waging a public awareness campaign, in conjunction with Purolator Company, to combat the missing and exploited children's tragedy.





REACH FOR NEW HORIZONS



SENATE ASSESSMENT AND TAXATION COMMITTEE
HEARING ON SENATE BILL 633
FEBRUARY 27, 1986
TESTIMONY OF GERRY RAY, INTERGOVERNMENTAL COORDINATOR
JOHNSON COUNTY BOARD OF COMMISSIONERS

MR. CHAIRMAN, MEMBERS OF THE COMMITTEE MY NAME IS GERRY RAY, REPRESENTING THE JOHNSON COUNTY BOARD OF COMMISSIONERS.

JOHNSON COUNTY CONTINUES TO OPPOSE EXEMPTIONS TO LOCAL TAXATION SUCH AS SENATE BILL 633. 1986 MAY QUALIFY FOR DESIGNATION AS THE YEAR THE LARGEST NUMBER OF TAX EXEMPTION BILLS IN THE HISTORY OF THE STATE WERE INTRODUCED INTO THE LEGISLATURE, SEVENTEEN AT LAST COUNT.

WE ARE AWARE THAT THE PROPOSALS MAY HAVE MERIT AND MAKE A GOOD CASE FOR THE EXEMPTION. INDIVIDUALLY THEY MAY NOT HAVE A SIGNIFICANT IMPACT ON THE LOCAL TAX BASE, BUT WHEN CONSIDERED CORPORATELY THEY CAN HAVE A HIGHLY ADVERSE AFFECT ON THE LOCAL LEVEL. TO BE SYMPATHETIC TO THE INDIVIDUAL GROUPS AND THEIR NEEDS IS UNDERSTANDABLE, HOWEVER WE ASK YOU TO REMEMBER THAT WITH EACH EXEMPTION THAT IS GRANTED, THE LOST TAX IS SPREAD TO THE PROPERTY OWNERS REMAINING ON THE ROLLS. PLEASE CONSIDER THE EFFECT ON THOSE WHO MUST TAKE UP THE SLACK, EXPECIALLY THE LOWER INCOME FAMILIES AND RETIRED PEOPLE ON FIXED INCOMES WHO ARE STRUGGLING TO RETAIN THEIR HOMES.

IN CLOSING THE JOHNSON COUNTY COMMISSIONERS REQUEST THAT YOU CONSIDER THE WELFARE OF ALL OUR CITIZENS NOT JUST SPECIAL GROUPS AND THAT THE LOCAL TAX BASE NOT BE DISMINISHED BY PASSAGE OF LEGISLATION GRANTING EXEMPTIONS TO IT.

Attachment 3
Tax Committee - 2/27/86

Proposed amendment to SB 516

On page 8, in line 302, after "receipts" by inserting "determined without regard to any trade-in allowance"