

Approved: February 25, 1993  
Date

## MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:10 a.m. on February 17, 1993 in Room 519-S of the Capitol.

Members present: Senator Langworthy, Senator Tiahrt, Senator Martin, Senator Bond, Senator Corbin, Senator Feleciano Jr., Senator Hardenburger, Senator Lee, Senator Reynolds, Senator Sallee, Senator Wisdom

Committee staff present: Tom Severn, Legislative Research Department  
Don Hayward, Revisor of Statutes  
Elizabeth Carlson, Committee Secretary

Conferees appearing before the committee: Gary Sherrer, Fourth Financial Corp.  
Jeanne M. Bates, Hallmark  
Melissa Ness, Kansas Children's Service League  
Todd Feighner, United Telephone  
Bob Corkins, KCCI  
Bruce Linhos, Kansas Association of Licensed Private  
Child Care Agencies  
Sara Ullmann, Register of Deeds, Johnson County

Others attending: See attached list

### **SB 230--Kansas community assistance program act**

Gary Sherrer, Fourth Financial Corporation, appeared as the first proponent for **SB 230**. (Attachment 1) He said this bill would be a greater incentive for business to become involved in communities to improve the quality of life for its citizens. Laws like these have been used in at least two other states. He said the Fourth Financial Corporation is committed to help those with low income and those in low income housing.

Jeanne M. Bates, Hallmark Corporate Foundation, appeared as the next proponent. She read from a prepared statement. (Attachment 2) She told about a similar program in Missouri and said that Hallmark has participated in Missouri for more than a decade. She gave some examples of the work done by employees of Hallmark in Missouri and the contribution made by them. She encouraged the support of the committee for **SB 230**.

Melissa Ness, Kansas Children's Service League, urged support for **SB 230**. (Attachment 3) She said the Kansas Children's Service League has offices across the state and they provide a large amount of services which would be enhanced by the passage of this bill. She said there is a growing need for services to the public and one target is to make business a participant.

Todd Feighner, United Telephone, said their companies support all efforts to increase the well-being of citizens in the communities they serve. This bill would allow companies to increase their qualifying contributions by 85 percent without incurring any additional overall expense. He said he sees this bill as especially benefitting small business owners in the rural communities which have limited funds to give support to their community. (Attachment 4)

Bob Corkins, KCCI, said the KCCI does support **SB 230**. (Attachment 5) He said tax credits under this bill are a way to earmark the tax payments to the state. He also said the KCCI's support for this bill is because it is toward government privatization and as providing greater taxpayer empowerment over how their tax dollars are spent. He gave some examples of businesses paying \$500 to the state, or to a cause of their choice, and the choice would very likely be a cause which receives state funds. He urged the passage of **SB 230**.

## CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:10 a.m. on February 17, 1993.

Bruce Linhos, Kansas Association of Licensed Private Child Care Agencies, said his association provides residential care throughout the state. They are in support of **SB 230**. Their services are provided to children who are under the care of the state and the agencies are continuing to fall farther and farther behind in funding. He said this is a very positive step in moving in the right direction and a move away from the state having to fund everything. He hopes the committee will support this bill and consider it favorably.

The hearing was closed for **SB 230**.

### **SB 252--Protest payment procedure for mortgage registration fees**

Sara Ullmann, Johnson County, Register of Deeds Association, appeared in support of **SB 252**. She said it would clarify and streamline the process of filing mortgage registration protests. The bill clarifies that mortgage registration protests shall be made within 30 days after the time of paying the fees in question, provides forms specific to mortgage registration tax protests, and removes the appraiser from the process. (Attachment 6) She urged the passage of **SB 252**.

There were some questions from the committee and discussion of the bill.

The hearing was closed on **SB 252**.

Senator Langworthy asked for discussion and action on **SB 200**.

Senator Bond made a motion to pass **SB 200** favorably. The motion was seconded by Senator Martin. Motion carried.

The meeting adjourned at 11:55 a.m.

The next meeting is scheduled for February 18, 1993.

**GUEST LIST**  
**SENATE ASSESSMENT AND TAXATION COMMITTEE**

**DATE:** February 17, 1993

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
HAROLD PITTS	Topeka	AARP-CCTF
Ed Schulte	Olathe	JO CO HUMAN SERVICES AGING
MARK FARCELCINA	Topeka	KDOCH
Todd Feighner	Lenexa	United Telephone
Bill Logan	OLATHE	United Telephone
Tina Munroe	Olathe	Johnson Co. Area Agency on Aging
Nancy Kuber	Olathe	" " " "
Bill JARBELL	WICHITA	BOERNB
GARY SNERRER	WICHITA	FOURTH FINANCIAL CORP.
Jeanne BATES	K.C.	HALLMARK
RICHARD RODGUAU	RUDORA	TAXPAYERS
Lyndon Dunn	Topeka	KDOCH
Chuck Stones	"	KBA
WALT DARLING	TOPEKA	Ks Division of Budget
Melissa Ness	Topeka	Ks. Children's Serv. League
Bruce Link	Lawrence	Ks Assoc of Licensed Private Child Care
Angela Pelger	Olathe	JO CO Area Agency on Aging
Cheryl Stul	Olathe	JO CO Area Agency on Aging
Chris Beal	Overland Park	GKC Chambers
Sara F. Williamson	Lawrence	ROD Assn.
Glinda Finham	Marshall Co	ROD Assn.

GUEST LIST (continued)

DATE: Feb 17, 1993

[illegible]

**TESTIMONY**  
**In Support of Senate Bill 230**  
**Senate Assessment and Taxation Committee**  
**February 17, 1993**  
**Gary Sherrer, Senior Vice President**  
**Fourth Financial Corporation**

Chairperson Langworthy and members of the Committee:

My name is Gary Sherrer, Senior Vice President, Fourth Financial Corporation. I am here today in support of Senate Bill 230. Two of my responsibilities for Fourth Financial Corporation are as President of our recently approved Community Development Corporation (CDC) and as Chairperson of the BANK IV Charitable Trust Committee. My work in these two areas has given me an understanding of the needs of Kansas communities in the areas addressed by this bill and the lack of resources to meet those needs.

This bill blends the talents of community based organizations with the potential resources of the business community. By providing greater incentives to business, you will be providing greater opportunities for communities to improve the quality of life for its citizens. It is a partnership that encourages local involvement and local initiative to meet the important social challenges of the community and provides encouragement to business to increase its commitment by providing more financing - financing that is critical to the success of community based efforts. Local control and private funding provide the most efficient and effective way to increase the efforts to meet the demands of this decade.

While I admit the needs are of the magnitude that no single bill will provide an answer, I firmly believe that passage of S.B. 230 will have a significant impact on all areas of Kansas. We are not innovating with great risk as other states have done this and many for more than a decade. The economic benefit will be difficult to measure, but the nature and quality of the programs that will be funded would give us reason to believe that local and state taxpayers will benefit as these programs will reduce the need for future government programs that tend to focus on the problems, not the solutions.

It is always easy to raise operational questions and "what ifs" about a new program. It may not be perfect, it may need adjustment, but it should be tried. Cervantes urged us to "see things not as they are but as they can be." I urge you to help communities gain needed financial resources so they can change the lives of those in their communities to what they can be.

*Senate Assessment + Taxation*  
*February 17, 1993*  
*attachment 1-1*

**Senate Bill No. 230 -- Community Assistance Program**

**Senate Assessment and Taxation Committee**

Testimony by

Jeanne M. Bates  
Vice President Hallmark Corporate Foundation  
Community Development Manager Hallmark Cards, Inc.

February 17, 1993

*Senate Assessment + Taxation  
February 17, 1993  
Attachment 2-1*

Good morning, Sen. Langworthy and members of the committee. My name is Jeanne Bates. I am vice president of the Hallmark Corporate Foundation and the Community Development Manager for Hallmark Cards in Kansas City. I have served in that role for the past 14 years. I am responsible for the company's charitable contributions including oversight of those made by our four Kansas facilities in Lawrence, Leavenworth and Topeka.

It is a pleasure to be here this morning to testify in support of Senate Bill No. 230, the Kansas Community Assistance Program (CAP). My purpose is to share with you Hallmark's experience with Missouri's Neighborhood Assistance Program (a similar program in Missouri), and to establish how it has benefited numerous charitable programs there.

Hallmark has been a participant in the Missouri NAP program for more than a decade. The intent of the NAP program relates closely to Hallmark's social responsibility philosophy and our objective to be a good corporate citizen by helping the communities in which we operate so that our employees and our neighbors enjoy a positive quality of life.

Regardless of whether Senate Bill No. 230 passes, Hallmark will continue to contribute to community service organizations in Kansas. For other businesses, however, this legislation can act as a powerful incentive to contribute to community organizations and provide support that might not otherwise be available.

The economic climate in recent years has been difficult for many members of our society. As unfortunate economic circumstances have affected individuals and families, we have all witnessed an increased need for government and social support networks to provide assistance.

In Missouri, the NAP program has enabled businesses, corporations, sole proprietorships, partnerships and farmers to contribute real estate, cash, services, equipment and materials to approved neighborhood assistance projects. The donors receive a 50 percent tax credit that is deducted from the state income taxes owed by the firm, not from the gross net income. For every dollar given to an authorized project, a minimum of 50 cents is returned to the donor through tax credits.

I would like to offer just two examples of Missouri NAP projects that benefited in 1992:

- The Sherwood Center for Exceptional Children is a program that serves 35 autistic children and teens who are severely handicapped by this neurological disorder. Their needs include: special education, speech therapy, physical education, occupational therapy, behavior management and pre-vocational training.

Renovation provided by Hallmark work crews enabled Sherwood to dedicate their limited funds to serving their clients rather than repairing their physical space.

- The Don Bosco Community Center has, since 1940, served its local neighborhood in a variety of ways. In 1990 alone, which was its 50th year of service, it served 15,000 people -- many of whom are among the poorest and most ethnically diverse in the city. Two programs the center supports are a new senior center that provides meals, fellowship, health screening and education; and the Nationalities Service Center, which provides English as a Second Language training, job placement and other services to migrant workers, refugees and other immigrants.

The common thread for all of the people who are beneficiaries of these programs is poverty, lack of education and the absence of social mobility in the mainstream of our society. These programs benefit from NAP credits, which encourage donors to support services that otherwise would need to be provided by government should the non-profit sector fail to receive the necessary support.

In previous years Hallmark has supported other NAP approved projects in Kansas City such as the T.I.P.S. Hotline of the Kansas City Crime Commission, which gives cash rewards for information which leads to solving crimes; the Full Employment Council's efforts to retrain workers displaced by factory closings; and a weatherization project for more than 75 homes owned by low-income persons in the Longfellow Neighborhood, which is adjacent to Hallmark's headquarters at Crown Center. Hallmark employees who worked on the weatherization project received their regular salary and benefits from the company while working full-time for seven months caulking windows, adding storm doors and insulation and repairing windows.

The results of NAP are clear. The neediest people in our society benefit from NAP. The program helps form long-term relationships between the donors and the recipients.

The Kansas CAP program is similar to Missouri's, in that it would encourage businesses to provide support to those organizations whose resources are stretched to the limit.

The Kansas CAP program would encourage businesses across Kansas to support their communities and build public-private relationships that will strengthen the community and individuals in need. We all know that in order for our communities to continue to function smoothly we must work together. The Kansas CAP program would be an effective vehicle to improve the positive quality of life in Kansas. We encourage your support of Senate Bill No. 230, the Kansas Community Assistance plan.





... to protect  
and promote the  
well-being of children  
... to strengthen  
the quality of  
family life  
— since 1893

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& Central Office**

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P.O. Box 517  
Wichita, KS 67201  
(316) 942-4261

**Kansas City  
District Office**

Gateway Center Tower II  
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2053 Kansas Ave.  
P.O. Box 5314  
Topeka, KS 66605  
(913) 232-0543

**Western Kansas  
District Office**

705 Ballinger  
Garden City, KS 67846  
(316) 276-3232

**FIELD OFFICES**

**Flint Hills**

227 Southwind Place  
Manhattan, KS 66502  
(913) 539-3193

**Emporia**

417 Commercial  
P.O. Box 724  
Emporia, KS 66801  
(316) 342-8429



**United Way**

Member Child Welfare  
League of America

Accredited by The Council  
on Accreditation of  
Services for Families  
& Children

February 16, 1993

**Testimony before the Senate Assessment and Taxation Committee  
SB 230**

by: Melissa L. Ness JD, MSW

*Kansas Children's Service League is a statewide not for profit agency serving the needs of children and families. We provide a broad array of services aimed at supporting and strengthening families in response to the needs of a given community. These include services such as respite care, family support groups, intensive home based services, foster care, parent adolescent mediation and Head Start.*

*The League has a proud tradition of supporting families and is celebrating 100 years of service and support to Kansas children and families in 1993. As an organization we understand when working with and for this population, we cannot afford to have a "business as usual perspective". Our organization has consistently been a player in responding to the needs of children by strengthening and diversifying our services, in addition to being a strong voice for children. To that end in January we announced our merger with the Kansas Child Abuse Prevention Council.*

***We appear today to voice our support for SB 230.***

*Our strengthening and expansion of services has followed the demand from the public and state government, particularly SRS. The proven programs and newly established programs by our agency reflect the public policy and the plans for addressing the needs of children and families as outlined in the **Blueprint for Children and Families** developed by the Special Committee on Children's Initiatives. Our budget reflects that growth. Following is a breakdown of our funding base comparing 1989 and 1992.*

SOURCE	1989	1992
	Tot. budget \$2.1 M	Tot. budget \$4.7 M
Public support: private contributions, bequests, United Way	31%	18%
Government Grants and fees	46%	68%
Investments / trusts	12%	7.3%
Reserves	4%	2.5%

*As I stated, this growth is a reflection of an increasing need and demand for services from the public and private sector. As you can see, one of our concerns is a growing reliance on governmental support. We strive to balance the need and demand for services with that reliance, fully expecting this resource to be a diminishing base of support for our programs. All this while working very hard toward matching program costs with income.*

over please

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*One of the targets of the Blueprint for Kansas Children and Families with which you are all familiar, is to make business a partner. Although we recognize that business already has been a significant player, we believe this legislation creates a visible avenue for developing the long term strength of that partnership.*

*This initiative would provide opportunities for programs and agencies such as ours to diversify our funding base and stabilize those proven programs addressing critical community needs such as Head Start and Respite Care.*

*The business community is well aware of the stake it has in building a stronger economy in this state. In part, this is accomplished by building a workforce, with skill, motivation and adaptability. Human resources determine how other resources of the state will be developed and managed. this initiative and the opportunity it gives business to be a partner in ensuring the implementation of the Kansas Blueprint, is not just a matter of philanthropy, it is also a matter of enlightened self interest which in the long run benefits all of us. Through this state action, we could continue to foster the public/private partnership necessary to meet the needs of Kansas children and families.*

*Thank you for this opportunity.*

TESTIMONY

BEFORE THE SENATE TAX COMMITTEE  
SB 230

MADAM CHAIRMAN AND MEMBERS OF THE COMMITTEE. THANK YOU FOR THE OPPORTUNITY TO SPEAK WITH YOU THIS MORNING.

MY NAME IS TODD FEIGNER. I AM THE TAX SUPERVISOR FOR UNITED TELEPHONE COMPANY - MIDWEST.

WE OPERATE THREE TELEPHONE COMPANIES WHICH PROVIDE LOCAL TELEPHONE SERVICE TO MAINLY RURAL COMMUNITIES IN THE STATE OF KANSAS.

OUR PARENT COMPANY IS SPRINT, WHICH IS AN INTERNATIONAL TELECOMMUNICATIONS PROVIDER WITH HEADQUARTERS BASED IN THE STATE OF KANSAS.

WE SUPPORT ALL EFFORTS TO INCREASE THE WELL-BEING OF CITIZENS IN THE COMMUNITIES WE SERVE. THEREFORE, WE SUPPORT A BILL SUCH AS THIS WHICH FOCUSES ON A PUBLIC/PRIVATE PARTNERSHIP IN MAKING FUNDS AVAILABLE TO ORGANIZATIONS SUPPORTING COMMUNITY INTERESTS.

THIS BILL WOULD ALLOW COMPANIES TO INCREASE THEIR QUALIFYING CONTRIBUTIONS BY 85% WITHOUT INCURRING ANY ADDITIONAL OVERALL EXPENSE. THIS PERCENTAGE MAY SEEM HIGH, BUT IT IS TRUE BASED ON COMPANIES RECEIVING CREDITS FOR QUALIFYING CONTRIBUTIONS PRESENTLY BEING MADE TO SUCH ORGANIZATIONS.

I SEE THIS BILL ESPECIALLY BENEFITING THE SMALL BUSINESS OWNERS IN THESE COMMUNITIES WHICH MAY HAVE VERY LIMITED FUNDS TO SHOW THEIR SUPPORT OF THEIR COMMUNITY.

OUR REGULATED COMPANIES ARE PRESENTLY SHARING CONTRIBUTION EXPENSES 50/50 WITH OUR CUSTOMERS. OUR QUALIFYING CONTRIBUTIONS COULD ALSO INCREASE BY 85% IF THE KANSAS CORPORATION COMMISSION ALLOWS US TO SHARE THE CREDIT RECEIVED 50/50 WITH OUR CUSTOMERS.

IF THIS BILL IS PASSED, I WOULD ADVISE THE TAX COMMISSION MAKE AVAILABLE A LIST OF COUNTIES/CITIES WHICH QUALIFY AS "RURAL COMMUNITIES" IN THE DETERMINATION OF APPLYING FOR THIS CREDIT. ALSO, THE QUALIFYING ORGANIZATIONS SHOULD BE EDUCATED ON THE AVAILABILITY OF THIS CREDIT IN ORDER TO EDUCATE THOSE FROM WHOM THEY ARE SOLICITING CONTRIBUTIONS.

AGAIN, THANK YOU FOR THE OPPORTUNITY TO SPEAK WITH YOU THIS MORNING.

I WOULD BE HAPPY TO ANSWER ANY QUESTIONS.

*Senate Assessment + Legislation*

*February 17, 1993*

*attachment 4-1*

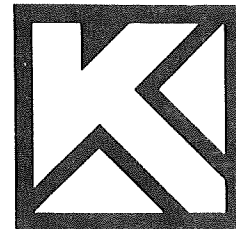
Example  
SB230

	Before	After	After
Net Income Before QC/Taxes	\$500	\$500	\$500
Qualified Contributions	(\$100)	(\$100)	(\$185)
Net Income Before Taxes	\$400	\$400	\$315
S.I.T. Expense	(\$29)	\$13	\$56
Net Income Before F.I.T.	\$371	\$413	\$371
F.I.T. Expense	(\$126)	(\$141)	(\$126)
Net Income	\$244.60	\$272.75	\$244.70
S.I.T. Rate	7.35%	7.35%	7.35%
F.I.T. Rate	34.00%	34.00%	34.00%
S.I.T. Credit	N/A	50.00%	50.00%

# LEGISLATIVE TESTIMONY

## Kansas Chamber of Commerce and Industry

500 Bank IV Tower One Townsite Plaza Topeka, KS 66603-3460 (913) 357-6321



A consolidation of the  
Kansas State Chamber  
of Commerce,  
Associated Industries  
of Kansas,  
Kansas Retail Council

SB 230

February 19, 1993

KANSAS CHAMBER OF COMMERCE AND INDUSTRY  
Testimony Before the  
Senate Committee on Assessment and Taxation  
by  
Bob Corkins  
Director of Taxation

Madam Chair and members of the Committee:

My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry, and I appreciate the opportunity to speak today on this subject. KCCI supports SB 230 and its proposal to create business income tax credits for their contributions to community assistance.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 3,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 55% of KCCI's members having less than 25 employees, and 86% having less than 100 employees. KCCI receives no government funding.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

Our support for this bill is not due to its proposed reduction in businesses' tax burden. Instead, we consider it as being in harmony with our committed efforts toward government privatization and as providing greater taxpayer empowerment over

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now their tax dollars are spent. In fact, it would not reduce any net business expenses beyond the tax incentives now provided.

As you are probably aware, the types of contributions which would lead to state tax credits under SB 230 will most likely be the same for which businesses may now claim an income tax deduction. For example, if a business' tax liability is \$10,000 and they made a contribution of \$1,000 (50% of which is eligible for credit) to an urban community assistance program, their tax liability would drop to \$9,500. Assuming the firm is in our state's top corporate income bracket, they also save \$73.50 due to the deductibility of their \$1,000 contribution.

However, that business has actually increased its net expenditures despite the \$500 credit and deduction. They would have paid \$1,000 to receive \$573.50 in tax reductions. The credit would only be "profitable" for a business if over 92.65% of the contribution can be claimed for credit.

Our view of the tax credits allowed under this bill is that they are a way of "earmarking" tax payments. Instead of paying that \$500 difference to the state, our hypothetical firm would pay it to a cause of their choice -- very likely a cause which may now, or may eventually, receive state funds. Hence the taxpayer empowerment I referred to above.

And if their contribution should go to a program which is funded solely through private monies, we would assist the goal of privatization. Many state programs are funded for the purposes of community assistance, job training and crime prevention. If those programs are being effectively funded and conducted in the private sector, government bureaucracy may be restrained or reduced along with its tax funding.

I'll finish this thought by providing an example. The Kansas Department of Commerce and Housing previously sought a \$1.2 million state appropriation for seed capital for a business micro-loan program. KCCI is now negotiating with representatives from the banking industry to do the same thing entirely in the private sector. An income tax credit for banks' contributions to this project would help our effort tremendously.

Perhaps these contributions would qualify under the banner of "community assistance" and thereby gain KDOC&H approval as credits, or perhaps an amendment to SB 230 would be necessary. If needed, the amendment might read in line 27, page 2, following the word "Kansas,": "or contributions to certified development companies which are sanctioned and regulated by the Federal Reserve or the federal Office of the Controller of Currency."

Again, I appreciate this opportunity to support SB 230 and urge this committee to recommend it favorably for passage.

# REGISTER OF DEEDS

## KANSAS

## ASSOCIATION

PRESIDENT Charlotte Shawver  
VICE-PRESIDENT Janice Gillispie

Rose Ann Rupp SECRETARY  
Sharlene Wright TREASURER

TO: Senate Assessment and Taxation Committee

FROM: Sara F. Ullmann, Johnson County and Linda Fincham, Marshall County  
Co-Chairs Legislative Committee, Register of Deeds Association

RE: Mortgage Registration Protest Procedures

DATE: February 15, 1993

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Thank you for the opportunity to testify on S.B. 252.

This bill is offered in order to clarify and streamline the process of filing mortgage registration protests. Currently, mortgage registration protests are handled via K.S.A. 79-2005(c) which deals with protests for property taxes. This bill removes mortgage registration protests from that statute and establishes procedures directly under K.S.A. 79-3102(a). K.S.A. 79-3102 is the statute which deals with mortgage registration tax. This bill clarifies that mortgage registration protests shall be made within 30 days after the time of paying the fees in question. It provides for forms specific to mortgage registration tax protests. It removes the appraiser from the process, since the appraiser plays no part in the collection of such fees. It requires the Register of Deeds to file such protests directly with the Board of Tax Appeals.

I have contacted the director of Property Valuation Division and he has no objection to developing and providing specific forms for mortgage registration protests. I have talked with Becky Sanders, General Counsel for the Board of Tax Appeals, and although she had not officially taken her position at the time, she advised that she would provide the information concerning the bill to the board, and didn't believe they would have any objection. The Appraiser's association has no objection. I have contacted the Kansas Bar Association and am not aware of any objection from their members.

We would ask for one small change in Sec. 2, "This act shall take effect and be in force from and after July 1", instead of "its publication in the statute book."

We again thank you for the opportunity to testify and are available for any questions.

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*attachment 6-1*