

Approved: Jan 18, 1994  
Date

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

The meeting was called to order by Chairperson Audrey Langworthy at 11:08 a.m. on January 13, 1994 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  
Chris Courtwright, Legislative Research Department  
Bill Edds, Revisor of Statutes  
Don Hayward, Revisor of Statutes  
Elizabeth Carlson, Committee Secretary

Conferees appearing before the committee: John Torbert, Kansas Association of Counties  
Barbara Wood, KAC, Bourbon County Clerk  
Gayle Landoll, KAC, Marshall County Clerk  
Dennis Peterson, County Weed Association  
Chris McKenzie, League of Kansas Municipalities  
Fred Logan, Johnson County Library  
Gerry Ray, Johnson County Commissioners  
Whitney Damron, Kansas Library Association  
Marsha Ransom, Kansas Library Association  
Terrell Black, Trustee, Morton Township

Others attending: See attached list

### APPROVAL OF MINUTES

Senator Tiahrt moved the minutes of January 11, 1994 be approved. The motion was seconded by Senator Reynolds. The motion carried.

### AMEND MOTION OF JANUARY 11, 1994 ON BILLS PRESENTED BY DAVID CUNNINGHAM, DIRECTOR, PROPERTY VALUATION DIVISION.

Senator Martin moved to amend his motion regarding the introduction of the 6 bills presented by David Cunningham, Director, Property Valuation Division, so the House of Representatives may introduce some of these bills. The motion was seconded by Senator Bond. The motion carried.

### SB 447 -- REPEAL OF CERTAIN FUND LEVY LIMITS

#### PROPOSERS

John Torbert, Executive Director, Kansas Association of Counties, read from a prepared statement. (Attachment 1) He said the Kansas Association of Counties supports legislation that would repeal the individual fund levy limits now in place in statute. When the tax lid was adopted, the individual fund levy limits were not repealed--they were merely suspended.

There were questions from the committee if a non-elected but appointed board wanted to raise the mill levy, does the county commission have any latitude to change that request. Bill Edds, Revisor, said there is some oversight by the county or city commission.

## CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:08 a.m. on January 13, 1994.

Barbara Wood, President, Kansas Association of Counties, Bourbon County Clerk appeared in support of **SB 447**. She read from a prepared statement . (Attachment 2) She said the old mill levy limits do not relate to current needs.

Gayle Landoll, Past-President, Kansas Association of Counties, Marshall County Clerk, spoke in support of **SB 447**. (Attachment 3) She said their county had been operating without individual fund levy limits for many years, and these levy limits are now out dated. She also said Marshall County does have a county road unit system, but rather they have 25 townships and all of them are levying in excess of 8 mills for their road funds. If they are required to revert to the old levy limits they would not be able to provide proper road maintenance.

Dennis Peterson, Director of Riley County Noxious Weed Department, Legislative spokesperson for the County Weed Director's Association of Kansas, appeared to speak in support of **SB 477**. He said they support the principal of removing the mill levy limit but they have several concerns. (Attachment 4) Senator Martin requested a balloon of **SB 447** with the recommendations of Mr. Peterson.

Chris McKenzie, Executive Director, League of Kansas Municipalities, spoke in support of **SB 447**. (Attachment 5) He said Kansas is long overdue in this step. The budgeting and accounting procedures are too complicated for the local units. This legislation would remove the change of reverting back to obsolete fund levy rate limits in the future. In the questions about Section 9 concerning libraries, under current law, some libraries may function by adoption of a charter ordinance and that maybe something the committee would like to look at to solve this problem.

### OPPONENTS

Whitney Damron, Kansas Library Association, requested to have libraries removed from **SB 447** by deleting proposed amendments to KSA 12-1220 found in Section 9, beginning at line 13. (Attachment 6)

Marcia Ransom, Legislative Chair, Kansas Library Association, Director, Winfield Public Library, read from a prepared statement. (Attachment 7) She also asked that libraries be removed from **SB 447**. She said Section 9 would create significant funding problems for libraries across the state. She said **SB 447** would result in some communities decreasing support for their libraries and they need assurance from the state that libraries will not be decimated. Libraries provide a major service to their communities.

Fred Logan, legal counsel, Johnson County Library, said his Board has endorsed **SB 447** but requested Section 9 be amended out of the bill. He recommended this bill not handle items for libraries because it might have all kind of unforeseen consequences. He suggested the libraries be handled in a separate bill. He referred to an Attorney General's Opinion, 92-47 which stated the library fund must be maintained in a separate fund. Johnson County Library is under a charter ordinance and they are not over the levy limits.

Gerry Ray, Johnson County Commissioners, appeared to state that the Johnson County Commissioners support **SB 447** and it is one of their top priorities. Due to the special statute which covers the Johnson County Library, KSA 12-1225, they do not object to Section 9 be deleted.

Terrell Black, Trustee, Morton Township, talked about the problem of roads in his Township. (Attachment 8) He said Township roads are a vital connecting link in each community, but in order to have good roads, the dollar caps and mill levy caps must be eliminated. He requested there be no limits placed on Townships in dollar amounts currently in effect and the mill levies that Townships are limited to be done away with. He said he has had requests from citizens of Morton Township to find ways to generate more money but under the current caps and mill levy caps there is no way this can be done. He would like to have Section 29 be eliminated, and other caps in other sections in regard to Townships be eliminated.

The meeting adjourned at 12:07 p.m.

The next meeting is scheduled for January 14, 1994.

GUEST LIST  
SENATE ASSESSMENT AND TAXATION COMMITTEE

DATE: January 13, 1994

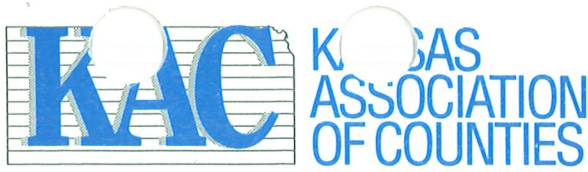
NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
BARBARA WOOD	Courthouse Ft Scott, KS	KANSAS ASSN COUNTIES
Quinn McFarlin	Topeka	Obsession
Jim Marvin	40 Pepper Tree Ln	CITIZEN
Charles Perdue	Kansas City, KS	Kansas City, KS Pub. Lib.
Kent Oliver	Oliver Public Library	
DVANE JOHNSON	State Library, Topeka	State Library
Joe Brunk	Derby, KS	County Weed Dir. Assn.
Dennis Peterson	Manhattan, KS	County Weed Dir. Assn.
TERRELL BLACK	CHENEY, KS	MORTON TOWNSHIP
BRENT SHELTON	WICHITA, KS	Sedg. Co. Clerk's Office
SUZIE LENKER	WICHITA KS	Sedg Co Clerk's Office
Gena McFarland	Overland Park	OP Chamber of Commerce
Cindy Lane	Emporia KS	Dept. of Aging
Del Cuth	Topeka	EDDA
Marcia Ransom	1005 College Winfield, KS	KLA
Whitney Ransom	Topeka, KS	McMillan Associates - KS Library Assn.
BEV BRADLEY	TOPEKA	KS Assoc of Counties
Arne Smith	Topeka	KS Assoc of Counties
Paula Landoll	Marysville	Marshall County Clerk
Theresa Dobbins	St. Marys	Pott. Wash. Reg. Library
John Varkent	Topeka	KS. ASSN OF COUNTIES

GUEST LIST (continued)

DATE: 1-13-94

[illegible]





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**Executive Director**  
John T. Torbert, CAE

January 13, 1994

#### Testimony

To: Senate Assessment and Taxation Committee

From: John T. Torbert, CAE  
Executive Director

Subject: SB 447 (Repeal of Individual Fund Levy Limits)

The Kansas Association of Counties supports legislation that would repeal the individual fund levy limits now in place in statute.

With the advent of reappraised values in the late 1980's, the legislature made the decision not to continue to use individual fund levy limits. It was the legislature's fear that with the advent of the new reappraised values, values on a statewide basis would increase greatly. The legislature sought to prevent local governments from gaining the full benefit of the new reappraised values by enacting a lid on the total dollars levied - what is now known as the aggregate tax lid. You have continued to use that approach since then.

The problem that we have is that when the aggregate lid approach was adopted, the individual fund levy limits were not repealed - they were merely suspended. I don't know the legislative history of why the individual limits were not repealed at that time but my guess is that it was simply easier to suspend the limits than it was to go through the statute books and repeal all of them.

Last year, during the debate on the new tax lid, there was consideration given to doing away with the aggregate dollar lid and going to a system of self-imposed property tax limits. I don't want to get into a debate at this point about our position on property tax limits. You are well aware that we don't agree with them. But, if the legislature had not enacted a new tax lid bill last year, the suspended individual fund levy limits would have gone back into effect.

*Senate Assess + Tax*

*Jan 13, 1994*

*att 1-1*

If these individual limits once again became law, the impact on counties would have been devastating. First of all, unlike cities, counties would have gone back to having limits on their general fund levies and road and bridge fund levies. Secondly, what has happened since the late 1980's is that counties have levied taxes (fully in compliance with the aggregate lid law) that exceeded the suspended fund levy limits. Bill Ervin, chief of the municipal accounting section, in a memo to Representative Keith Roe dated 3/25/93, estimated that 55 counties would lose general fund levy authority and that 43 counties would lose road fund levy authority. In some cases the impact would have been substantial. It was estimated for example that Johnson County would have lost \$9.6 million in general fund revenues and \$27.2 million in road and bridge fund revenues. Mr. Ervin also noted in his memo that a return to fund levy limits would result in "counties using more special funds, thus complicating the budgeting and accounting system." The use of multiple funds is one that is frowned upon by the professionals in the accounting profession.

In our opinion, because of the reasons noted above, any return to individual fund levy limits would be step backwards. They no longer have relevance to the operation of local government as it exists today. Levy limits on individual funds act to tie the hands of local officials by restricting their ability to raise and spend revenue according to the needs of their respective jurisdictions - an impact that I would hope the legislature would not choose to pursue.

We would strongly urge your support for this legislation.

lvyrpl

January 13, 1994

BARBARA WOOD, County Clerk - Bourbon county.

Population 15,000. (half rural, half urban)

Valuation 50,000,000                      County mill levy    44.236

Valuation before Reappraisal,            53,000,000.

My county has always struggled with high ad valorem tax; but we do believe levy limits are really unnecessary. We have the biggest "Limiter" of all, the local people. As the local unit of government, serving the local constituency, we are directly answerable to the people. I truly believe that run-away mill levies would not occur.

The old levy limits, as now listed in the statutes, do not relate to current needs. They are so far out of date; removal of the LID, and falling back on these levy limits would be disastrous for our county. Small funds would survive; but the General Fund would not. To go back to a 3.500 mill limit on the General Fund would skuddle our complete operation. A 3.500 mill levy would generate about 175,000 a year. Bourbon Count's budget for the General Fund calls for an expenditure of \$1,349,150 with 668,749 coming from ad valorem tax. Employee Benefits costs now require a 7.809 mill levy. This is to provide our employees benefits similar to the past. This may not be possible for the future.

I urge your consideration for the removal of fund levy limits.

*Senate Assess + Tax  
Jan 13, 1994  
att 2-1*

# *Marshall County, Kansas*

Marysville, Kansas 66508

Gayle Landoll  
County Clerk

Phone (913) 562-5361

January 13, 1994

To: Senate Assessment and Taxation Committee  
Senator Audrey Langworthy, Chairperson

From: Gayle Landoll, Marshall County Clerk  
and Legislative Vice Chairperson, Kansas  
County Clerk's Association

Re: Senate Bill #447

Thank you for the opportunity to ask your support of Senate Bill #447.

It is my understanding Senate Bill #447 will permanently eliminate the individual levy limits as they apply to various county funds. Since we've been operating, with few exceptions, without individual fund levy limits for many years, and with decreased valuations and increased costs from the time these levy limits were in effect, these levy limits are now out dated.

Marshall County's current valuation of 54.3 million is approximately equal to what it was in 1978, but 3.1 million less than our valuation in 1982. In 1983 Marshall County's valuation took a 7.3 million drop due to the exemption from taxation granted to farm machinery. It was recognized at the time this drastic loss of valuation occurred that the statutory individual fund levy limits were no longer feasible, and since that time we have been operating with a maximum dollar amount rather than a levy limit.

I realize this bill doesn't address the tax lid, but every time I hear elimination of the tax lid is being discussed I have a panic attack for fear we'd have to revert to the old individual levy limits. The two major funds in the Marshall County budget that would be crippled if we had to revert to the old levy limits are the general fund and the road and bridge fund.

Marshall County's 1994 general fund budget would be short cash in the amount of \$38,274 to meet the adopted budget if the 3.50 mill levy limit were reinstated and the road and bridge fund would be short cash in the amount of \$1,132,517 if the 5.00 mill levy limit were reinstated.

I would also like to respectfully request that you consider making a change in the manner in which townships operating in a county without the county road unit system are treated in this bill. This bill specifically states these townships would be

*Senate Assess + Tax*  
*Jan 13, 1994*  
*att 3-1*



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Senate Assessment and Taxation Committee  
Senate Bill #447

limited to the old levy limit of 5.00 mills, or 8.00 mills ,if adopted by resolution, for their road fund. These townships have been working with dollar limits for as many years as the counties and it doesn't seem fair they would have to revert to the old levy limits again.

Marshall County doesn't have the county road unit system. We have 25 townships and every one of them are currently levying in excess of 8 mills for their road funds, and doing so legally. To require them to revert to the old levy limits would seriously hurt their ability to provide proper road maintenance.

Thank you for your consideration in the support of this bill.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Gayle Landoll".

Gayle Landoll  
Marshall County Clerk

# COUNTY WEED DIRECTOR'S ASSOCIATION OF KANSAS

## SENATE COMMITTEE ON ASSESSMENT AND TAXATION

**RE: S.B. 447 - An act relating to property taxation; concerning tax levy rate limitations on certain governmental units.**

**January 13, 1994  
Topeka, Kansas**

**Presented by:  
Dennis Peterson, Legislative Spokesperson  
County Weed Director's Association of Kansas**

**Chairperson Langworthy and members of the Committee:**

My name is Dennis Peterson. I am the Director of the Riley County Noxious Weed Department and Legislative spokesperson for the County Weed Director's Association of Kansas. We appreciate the opportunity to express our support on Senate Bill 447.

Senate Bill 447 removes the levy limitation for a number of county and city funds including the noxious weed levy. I have discussed this bill with members of our association along with Bill Scott, State Weed Specialist, Kansas Department of Agriculture. Although we support the principal of removing the mil levy limit, we have several concerns which we would like to address. While S. B. 447 addresses the mil levy limit in KSA 2-1318, it does not address the limits referenced in KSA 2-1319 and KSA 2-1322.

The current statute set a maximum levy for noxious weeds of 1.5 mills. The levy limits have been suspended by the tax lid for several years. At present,

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twenty-six (26) counties are at or above 1.5 mils, with the highest mil levy being 2.907 mils. Even though the limit has been suspended, it still serves as a benchmark for the cost share program. All counties with a mil levy of less than 1.5 mils must sell herbicides for noxious weed control at fifty to seventy-five percent of their cost. The twenty-six counties who are at or above the 1.5 mil levy can cost share herbicides for noxious weed control at seventy-five to one hundred percent of their cost. If the levy limits are removed from the statute, this important reference point will be lost.

The second point we would like to address is that while the mil levy limits would be removed from KSA 2-1318, they are still referenced in KSA 2-1322 which sets the cost share of herbicides.

KSA 2-1322, Part B, reads as follows: "Except as provided in KSA 2-1333 (which deals with cost-share certificates), the board of county commissioners shall sell chemical material to the landowners in their jurisdiction at a price fixed by the board of county commissioners which shall be in an amount equal to not less than fifty percent nor more than seventy-five percent of the total cost incurred by the county in purchasing, storing, and handling such chemical materials used in the control and eradication of noxious weeds, and may make such charge for the use of machine or other equipment and operators as may be deemed by them sufficient to cover the actual cost of operation. However, once the tax levying body of a county, city, or township has authorized the maximum tax levy prescribed by KSA 2-1318, and amendments thereto, the board of county commissioners may collect from the landowner in their jurisdiction an amount equal to seventy-five percent but not more than one hundred percent of the total cost incurred by the county in purchasing, storing, and handling of chemical materials used in the control and eradication of noxious weeds."

If the mil levy limits are eliminated, we feel this section of the law should be changed to read as follows: "However, once the tax levying body of a county, city, or township has authorized a tax levy of 1.5 mils or more, the board of county commissioners may collect from landowners in their jurisdiction an amount equal to seventy-five percent but not more than one hundred percent of the total cost incurred by the county in purchasing, storing, and handling of the chemical materials used in the control and eradication of noxious weeds."

Also, KSA 2-1319, Part D, the same reference is made to the maximum tax levy prescribed by KSA 2-1318. This section could also be changed to reflect the change suggested in KSA 2-1322.

The final point we would like to address is contained on Page 5, lines 28-37 of S.B. 447. This section of the law allows counties who are at the 1.5 mil levy limit to levy an additional tax of one (1) mil for purchase of chemical or chemical materials. If the 1.5 mil levy limit is eliminated, then there would be no need for an additional tax and our association would suggest that this entire section of the law could be eliminated.

Again, I would like to thank you for this opportunity to express our support of S. B. 447. We realize that this is only one section of a very lengthy bill, but would ask that you consider these suggestions before you act on S. B. 447.



**League  
of Kansas  
Municipalities**

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL 112 S.W. 7TH TOPEKA, KS 66603-3896 (913) 354-9565 FAX (913) 354-4186

**TO:** Senate Committee on Assessment and Taxation

**FROM:** Chris McKenzie, Executive Director *Chris McKenzie*

**RE:** Support for Senate Bill 447

**DATE:** January 13, 1994

Thank you very much for the opportunity to appear today in support of SB 447, the bill repealing the major fund levy rate limitations contained in Kansas law. This past summer the League staff participated in the drafting of this legislation, and we sincerely believe it represents positive public policy for the same reasons as that expressed by the staff of the Municipal Accounting Section. First, it would remove limitations on funds which no longer need to exist and which are contrary to contemporary accounting practice and principles. We are long overdue in Kansas with such a step. Our budgeting and accounting procedures are so complicated they virtually require local units to waste limited local tax dollars each year. I have managed a local budget, and I know what a tough job it can be.

Secondly, this legislation would remove the threat of reverting back to obsolete fund levy rate limits in future years' debate of the renewal of the aggregate property tax lid. While some advocates of the aggregate lid may fear the removal of this threat or "trump card", I can think of no other area of public policy in which a legislative body consciously continues in place an obsolete and potentially harmful statutory scheme to discourage debate on a public policy question. We acknowledge again our position and firm belief that local elected officials deserve the same opportunities you have to levy taxes without restriction, except your best judgement and the restrictions that the voters may impose at reelection time. We respectfully submit this does not support an argument to leave the fund levy rate limit scheme on the books.

A question arose during yesterday's review of the bill about the need for the language in New Section 1 authorizing levies for the general fund and other city purposes. We believe this language is necessary in order to preserve the basic authorizing language currently found and applicable to many cities of all three classes in six sections of the statutes that are repealed by this bill which are found at K.S.A. 79-1948, 79-1950, 79-1950, 79-1951, 79-1952, and 79-1953.

Finally, questions have arisen about Section 9 of this bill concerning libraries. We appreciate the Committee may have some special sensitivity to how city governing bodies should exercise control over city libraries. Under current law, city councils with libraries created by the voters under this act may raise or lower the fund levy rate limit for the library by the adoption of a charter ordinance. The library board may request more funding than the city council believes is necessary, but as long as it is under the limit established by charter ordinance (or statute) the council must

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att 5-1*



the amount permitted and it will appear as part of the city's budget and mill levy. In other words, the city council is required by law to levy an amount of taxes on behalf of one of its instrumentalities. The new language in Section 9 would allow limits to be set by ordinary ordinance. In the event no limit is set, the city governing body would be required to levy whatever the library board directs. Perhaps a preferable approach would be to grandfather in the existing levy limits and to continue to allow cities to adopt charter ordinances setting a higher or lower level. This would preserve the status quo, allow some change if the city council desired to adjust the limits, and also allow the voters to initiate an increase or reduction in the allowed amount. Of course, the Committee may prefer to remove libraries from the bill entirely, but this alternative would accomplish much the same objective.

I want to express our appreciation to the staff of the Legislative Research Department and the Revisor of Statutes Office for the considerable work that went into the preparation of this legislation. I also want to thank the Committee for considering this matter so early in the session.

**TESTIMONY  
OF  
WHITNEY DAMRON**

**OF  
PETE MCGILL & ASSOCIATES**

**ON BEHALF OF  
THE KANSAS LIBRARY ASSOCIATION**

**PRESENTED BEFORE**

**THE SENATE  
COMMITTEE ON ASSESSMENT  
AND TAXATION**

**January 13, 1994**

**RE: SB 447**

*Senate Assess + Tax  
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att 6-1*

Good morning Madam Chair and Members of the Senate Committee on Assessment & Taxation, I am Whitney Damron of Pete McGill & Associates appearing before you today on behalf of the Kansas Library Association. On behalf of KLA, we wish to express our appreciation to you for the opportunity to present a few comments on SB 447.

With me today is Marcia Ransom, KLA Legislative Chair and Director of the Winfield Public Library. We have also distributed written comments from Kent Shawver of the Wichita Public Library Board of Directors. Mr. Shawver is unable to be with us today due to illness.

The Kansas Library Association believes that elimination of statutory mill levy protection for libraries could have serious negative ramifications upon library services, intellectual freedom and the autonomy of local library boards.

We do not believe libraries are the primary focus of this bill but have been included in a broad-based repealer of certain fund levy limits. Our organization has long been concerned with library funding issues and it is our objective to craft a funding proposal that can address the concerns of the library community and receive the support of state and local officials. To that end, our organization continues to discuss related issues with Mr. Chris McKenzie and the League of Kansas Municipalities and would hope to have a proposal to present to the

Legislature in the coming weeks. However we do not believe that discussion should hold up this piece of legislation.

Specifically, KLA would respectfully request to have libraries removed from this bill by deleting proposed amendments to K.S.A. 12-1220 found in Section Nine of the bill on pages seven and eight, beginning at line 13.

I would now like to call upon Marcia Ransom to offer a few comments on the reasonings of the Kansas Library Association for exclusion from this bill.

I would be pleased to stand for questions at the appropriate time and thank you for the opportunity to speak to you this morning.

**TESTIMONY  
OF  
MARCIA RANSOM  
DIRECTOR, WINFIELD PUBLIC LIBRARY**

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**LEGISLATIVE CHAIR, KLA**

**ON BEHALF OF  
THE KANSAS LIBRARY ASSOCIATION**

**PRESENTED BEFORE**

**THE SENATE  
COMMITTEE ON ASSESSMENT  
AND TAXATION**

**January 13, 1994**

**RE: SB 447**

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att 7-1*



Madam Chair, Members of the Committee, my name is Marcia Ransom. I am speaking to you today as a representative of the Kansas Library Association. Kansas Library Association is a statewide professional organization comprised of 1,100 public, academic, and special librarians. It also represents approximately 90% of the 300 public libraries in Kansas. I am also the Director of the Winfield Public Library.

Section 9, of SB 447, which would remove the maximum mill levy limit for libraries, would create significant funding problems for libraries across the state.

The lack of guaranteed funding levels would negatively impact the ability of many libraries to participate in activities and programs which make libraries a critical entry point to the vast informational system now being established nationally and internationally.

Libraries are not stand alone entities in the way that a city or department of a city can be. They are interconnected and interdependent upon one another. Technology has made it possible for a library in a small, rural community to offer its patrons the same services that are available from the major urban libraries. Libraries share resources through statewide and national interlibrary loan programs. We develop our collections and train our staffs cooperatively. We place professionalism beyond boundaries in honoring non-resident borrowing requests. We communicate through INK and Internet on-line information services. We share automation systems in attempts to offer the best possible service to the residents of our areas.

Information and the need for information does not have clearly defined boundaries that can make funding simple.

SB 447 would result in some communities decreasing support for their libraries. This would not only harm the affected community, but would also create

service problems for surrounding communities and the library community in general. Library patrons are mobile. They will travel to the next community to find services they need. Surrounding libraries will feel the hardship of the additional numbers, as well as the decreasing numbers of good libraries to share resources.

Public libraries certainly need the support and goodwill of their home communities. Most generally, when the library is doing a good job, there is little hesitancy on the part of commissioners and boards to provide funding. But, libraries also need assurance from the state, that in the event of a lack of goodwill or understanding of 1st Amendment issues, libraries will not be decimated. Continuity in support is critical. Libraries and library collections are fragile, precious resources.

Kansas Library Association requests that you remove libraries from SB 447.

Senators,

My name is Terrell Black. I am currently serving as Township Trustee for Morton Township and President of the Sedgwick County Township Association. Morton Township is located in and around the City of Cheney. Cheney is approximately 20 miles west of Wichita. The township's west border is the Kingman-Sedgwick County line. I have been serving as Township Trustee since 1985. We maintain approximately 50 miles of road. The citizens in not only the Township that I represent, but in other Townships feel that we are a very important link in regards to the one-on-one role that we have with them in our everyday lives.

The past few years have been very strainuous on our budgets. We have been unable to properly update and maintain our roads due to the dollar caps and mill caps that have been placed on the townships. The Road Fund for example in Morton Township this year is at 8.9 mills. We have a General Fund that we collect not only from citizens that live in the township, but, from the City of Cheney also. The other funds that we have are Special Fire (this includes areas of our township that are not covered by Sedgwick County Fire District #1, but are covered by the City of Cheney), Library, Noxious Weed, and Special Machinery.

I have received requests from several citizens in Morton Township to find ways to generate more money. Under the dollar caps and mill levy caps there is no way that this can be done. I also feel that this is being echoed by other citizens not only in Morton Township, but wherever there are Townships. I must admit that there are some that do not have this problem, but I think that number is very few.

One of the number one items that citizens in all communities want is good roads. Township Roads are a vital connecting link to each community. In order to have good roads, the dollar caps and mill levy caps must be eliminated so that this can be accomplished.

The other funds that Townships have to deal with are also a vital part of Township business. These funds are very limited because of the caps in place. An example of this would be the Special Fire Fund. The maximum that a City like Cheney can charge the township for Fire protection is 2 mills. There is no way that a Fire Dept can operate and still be functional to the needs of the citizens of a Township.

In closing, I would like to request that there be no limits placed on Townships in dollar amounts currently in effect and the mill levies that Townships are limited to be done away with. I think the citizens that pay Township taxes are willing to pay more so that they can have not only good roads, but also good services that they can depend on to get the job done. I appreciate it very much being able to tell you the problems that Townships are having in regards to having good roads and services. Thank you!

*Senate Assess + Tax*  
*Jan 13, 1994*  
*att 8-1*