

SESSION OF 2008

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 460**

As Amended by Senate Committee on  
Federal and State Affairs

**Brief\***

SB 460 concerns townships and procedures for the dissolution, disorganization, and consolidation of townships. The bill, as amended, would create county service taxing districts in areas of the county which are located in a township that has been dissolved or reorganized as a result of consolidation or attachment of a township to another township or if the township's duties are transferred to a county.

Under the bill, a submission of a petition signed by the majority of qualified voters opposing the district would prohibit the creation of a service taxing district.

The bill would allow the board of county commissioners to levy a property tax on property within the boundaries of the county service taxing district.

The bill would authorize, upon approval of a resolution, the transfer of unused funds of the township to the county. The county treasurer would have to credit monies to a special fund for each township unless a two-thirds vote of the board of county commissioners determines that all duties and funds transferred shall be assumed by the county in which case all funds would be deposited in the county general fund.

In addition, the bill would delete a provision allowing certain townships to be exempt from an audit requirement. The bill also would delete the provisions allowing the township to present a petition to the board of county commissioners

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

requesting the powers, duties, and functions be restored to the township.

The bill would allow the county to disorganize a township and attach the territory to any other contiguous township if a vacancy exists in the office of township trustee, clerk or treasurer for two consecutive years or the township fails to file an annual budget for two consecutive years. No protest petition or election would prevent the disorganization of a township if the population becomes less than 200. If a protest petition is signed by a majority of electorates in townships or more than 200, the proposal is defeated.

The bill also would allow for disorganization and attachment of territory if a township located in a county has adopted a county unit road system or which contains more than 200 residents.

The bill would permit townships of less than 200 residents to combine into consolidated townships which have more than 200 residents.

The bill would delete the provision that would restore a township's power and duties by presentation of a petition signed by at least 20 percent of the voters of the township.

Finally, the bill would delete the requirements for townships to license public billiard halls, pool halls, roller skating rinks, and bowling alleys.

## **Background**

Proponents of SB 460 included Joan Wagnon, Secretary of Revenue and Chairperson of the Kansas Advisory Council on Intergovernmental Relations (KACIR); Randell Allen, Executive Director, Kansas Association of Counties; and Jack Rowlett, Jr., KACIR.

No opponents testified in opposition of the bill.

The fiscal note states that the Kansas Association of Counties indicates that the bill would allow counties to receive funds and provide county services areas where townships have been consolidated or dissolved. The League of Kansas Municipalities indicates that the passage of SB 460 may increase costs for a limited number of cities that may be required to obtain an audit because they no longer would be able to receive a first-time exemption allowed under current law.