

Kansas

GOVERNMENT JOURNAL

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January 23, 2019

Register at www.lkm.org/page/LocalGovernmentDay

PRESENTED BY

**The League of Kansas Municipalities &
Kansas Association of Counties**

**City and county officials are invited to attend the
free Local Government Day that will feature:**

- Appointments with legislators to discuss issues important to your community
- Mayor's Association Luncheon
- "If I Were Mayor" presentations
- League policy discussions with legislative staff pending legislation
- Presentations from legislative leaders
- Evening reception with legislators at the Capitol Plaza Hotel

**Events will be held at the Maner Conference Center/
Capitol Plaza Hotel, 1717 SW Topeka Boulevard.**

Join League legislative staff at the Capitol in the morning
prior to meeting your legislators.

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Kansas

GOVERNMENT JOURNAL

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Nothing herein shall be construed to have the endorsement of the publisher unless expressly stated.

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The mission of the League shall be to strengthen and advocate for the interests of Kansas municipalities to advance the general welfare and promote the quality of life of the people who live within our cities.

Connect with the League on Social Media



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2018 League Events Calendar

DECEMBER

December 24-25 League Office Closed
 December 31 League Office Closes Early

JANUARY

January 1 League Office Closed
 January 11 MTI – Municipal Finance (Eudora)
 January 18 MTI – Ethics & Civility (Newton)
 January 21 Martin Luther King Day, League Office Closed
 January 23 Local Government Day (Topeka)
 January 24 League Governing Body Meeting (Topeka)

Visit www.lkm.org/events for event registration.

Obituaries

Judy M. Manning, 66, of Ellinwood, passed away October 12, 2018. She was born January 23, 1952 in Ellinwood, to Louis and Elizabeth (Copenhaver) Pivonka. She married Michael Manning on April 5, 1975, in Ellinwood.

Manning was the Deputy City Clerk for the City of Great Bend for 22 years. She was a member of the Prince of Peace Parrish at St. Patrick Catholic Church in Great Bend, where she was a member of the Altar Society and previously served as a Eucharistic Minister. She held memberships in P.E.O, Chapter IV, the Book Club, Beta Sigma Phi Sorority and F.C.A. She loved quilting, crafting, flower gardening, collecting dishes and especially enjoyed time with her grandchildren.

Survivors include, her husband, Mike Manning of the home; two daughters, Lexie Ainley and husband Scott of Shawnee and Kinzie Behrends and husband Brett of Great Bend; one brother, Louie Pivonka and wife Joni of Ellinwood; one sister, Lois Maickel of Lafayette, Indiana, and six grandchildren.

DIRECTOR'S FOREWORD

by Erik Sartorius

I am NOT ready for winter! The news this past weekend shared that November, in our area, was the coldest and snowiest on record. I hope we are just getting bad weather out of the way early this season and it is not a sign of a rough winter ahead!

I want to begin my column this month talking about the "If I Were Mayor" contest held for 7th graders each year. Reading the essays (and now we ask students to do memos) generally shows great hope from the students for their cities. They want their hometowns to succeed, and I always hope this contest spurs a few toward future public service. Some of their plans are very creative, some seek things that may not be invented in our lifetime, and some make the case for simple improvements to grow community pride.

An unexpected aspect of this contest greatly saddens me. You see, in the past two years we have received essays that have not been about wanting a new swimming pool or a new business to open in the city. Rather, these memos can only be described as cries for help. One student talked about the need for resources for residents suffering from depression, sharing that he was depressed. Another student alluded to abuse in his home. We contacted local authorities in each of these instances for investigation, making me proud that we were able to make them aware and get immediate help to these children.

Last month, I shared with you some of my comments on the political tenor of the country and the apparent absence of statesmen. I also noted local leaders generally have avoided the negative path and are people who get things done. In the past few weeks, there have been events that have reinforced both of my observations.

First is the passing of President George H. W. Bush ("41"). The recaps on television of his life made me realize just how much I had forgotten about him. Ambassador to the United Nations, Director of the CIA – both at times when trust in the federal government was low. Vice President and President, and then several chapters beyond that showing a dedication to public service. Did you know he continued to sign congratulatory letters for the "Daily Points of Light" award up until his death? While political leaders with longevity do not survive without some smudges on their records, President Bush embodied what a "public servant" looked like. It looks much different than most of what we see today.



Reinforcing my high regard for local government, I had the pleasure of addressing graduates of this year's Certified Public Manager program earlier this month in Topeka. Eighty-five employees from myriad public agencies devoted two days a month this year to broadening their education and developing their skills to grow as managers. Their sacrifice of time away from their families and job duties will benefit both them and their communities for years to come. It was inspiring to be surrounded by so much energy dedicated to local government!

The Joint Legislative Transportation Vision Task Force traveled the state to take testimony regarding transportation needs and which programs are effective. I would like to single out one example of "above & beyond" public service – Suzanne Loomis, the Public Works Director and City Engineer for the City of Newton. Suzanne was instrumental in illustrating for the task force the challenges cities face in maintaining their transportation system. Her testimony and slides were quite impactful, benefitting the League and our members last month by helping lead our message for the task force. Likewise, thank

you to all cities that offered your local perspective. The task force is finalizing recommendations for the 2019 legislature.

November elections certainly brought some political change to Kansas. Governor-elect Laura Kelly is working on assembling her cabinet as we prepare this magazine. We expect significant changes in the leadership of agencies, and a turnover in administrations always means new ways of doing things on the 2nd floor of the capitol (where the governor's office is located). The 3rd floor will also change a bit, with several new House members elected and many leadership and committee positions changing.

January will be an exciting time in Topeka, for sure! Why not join us here for Local Government Day on Wednesday, January 23rd? This is always a great opportunity to hear about critical city issues for the coming legislative session, as well as a great way to connect with your state senators and representatives. See the ad on the inside front cover for more information and

register at www.lkm.org/page/LocalGovernmentDay.

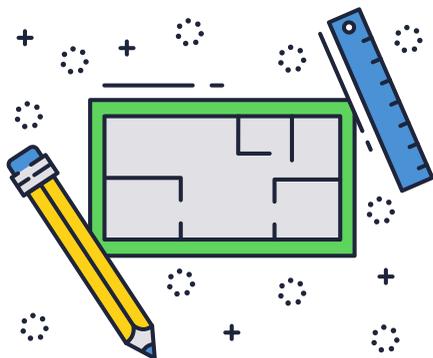
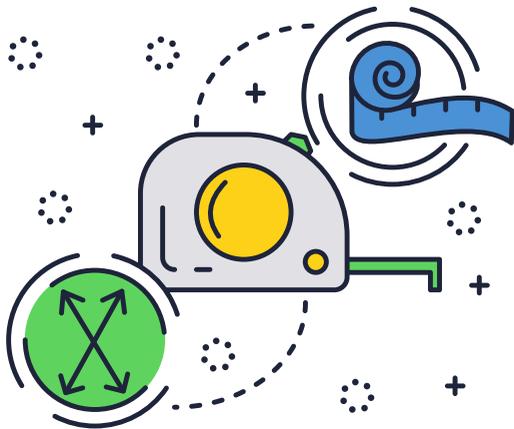
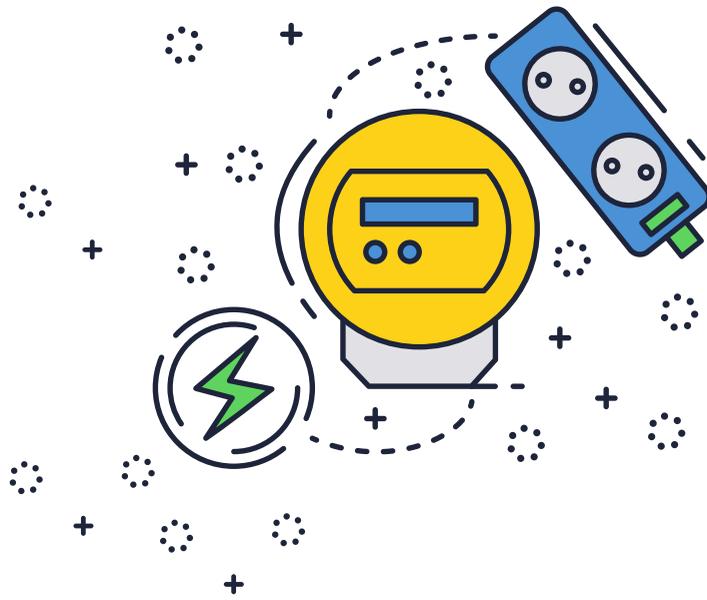
On behalf of all the League staff, we wish you the happiest of holidays, safe travels for you and your family, a good ending to 2018, and a great beginning for 2019!

Please share with me any questions, concerns, or comments with me at esartorius@lkm.org or (785) 354-9565. 🌞

I also noted local leaders generally have avoided the negative path and are people who get things done. In the past few weeks, there have been events that have reinforced both of my observations.

Your City at Work

Municipal services are a constant and essential component of a community's quality of life and livability.



By Megan Gilliland, Communications and Education Manager, League of Kansas Municipalities

In cities large and small, every hour of every day, city services are at work. Most of the time, our residents don't know the amount of time and effort that goes into providing these services. However, there is an expectation that when they need our services, they work. For example, most people don't wonder if their bathroom faucet will provide the clean water we need to prepare for work or school. It is not top-of-mind for residents to question whether their trash and recycling will get picked up at their curb. It is critical for police or fire personnel show up in a community emergency — our residents count on us to provide these services as part of the social construct we make when living in a city or community.

Let's examine the many city services that are used, or play a pivotal role, in our communities. Here's a look at a day in the life of Jane Q. Public, a fictional city resident living in Anytown, Kansas.

5:00 a.m. Jane's alarm, powered by municipal electricity, provides the nudge she needs to wake up and start her day.

6:00 a.m. City water flows freely from Jane's kitchen faucet to make that welcoming cup of coffee first thing in the morning.

7:00 a.m. Jane walks to the closest city transit stop and catches a bus to work. Whether through a community busing system or on-demand pick-up services for the elderly or disabled, many cities provide this service to residents.

8:00 a.m. Jane works in a local factory in Anytown. The factory has been in Anytown for over 500 years. The factory owners have worked with city and local business leaders to plan an expansion which will create new, high-quality jobs. As she walks into work, she sees heavy equipment preparing the site for expansion and utility crews marking existing infrastructure prior to construction.

9:00 a.m. The industrial water used in the factory is removed through the city's sewer system and treated by the municipality. In fact, the factory uses half of the municipal water supply daily.

10:00 a.m. While on break, Jane pays her monthly bills online, including her city water bill. Many cities have converted their utility billing systems to automated meters that are more efficient for cities but also allow customers to see their usage and billing quickly.

11:00 a.m. Even though Jane isn't home, Jane's trash cart is picked up by the city's sanitation crew just before the lunch hour. Jane's city offers both a trash and recycling service which is picked up weekly.

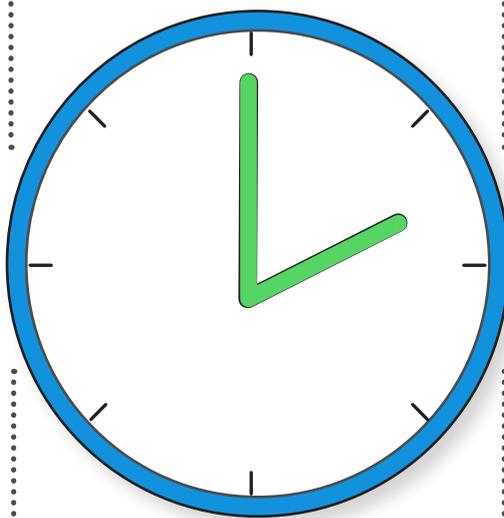
Noon Jane takes her lunch break and takes a walk on the sidewalks through a local park in Anytown. Jane's community has several large parks with trails, playgrounds, and shelters for residents to use.

1:00 p.m. As Jane returns to work for the remainder of her shift, she sees the city fire crew performing a routine fire

inspection at the factory. The fire crew is checking their access to the building, in case of an emergency. The crew is reviewing emergency management plans with the owner and operations manager.

2:00 p.m. Also, while Jane is at work, the city's street maintenance crew is working to fix a pothole on Jane's street that was caused by the freeze-and-thaw cycle during the winter months.

3:00 p.m. Jane realizes that she must have left her cell phone in the park during his lunch hour. She calls the local police department to see if a cell phone had been turned in. The phone was turned in to the police department and Jane is told she can pick up the cell phone by stopping in at the station at her earliest convenience.



4:00 p.m. During her final break during the work day, Jane walks outside and notices the abundance of street trees in the area. Street trees in the right-of-way are generally maintained by the city and serve multiple purposes: they help keep neighborhoods cool from the heat of the sun and mature trees can help increase property values of adjacent homes.

5:00 p.m. As Jane leaves work for the day, she walks to the bus stop again and waits for her route. While there, she notices a small dog running around without a leash. She calls the local animal control. An animal control officer dispatches to the scene to secure the dog and work to locate an owner.

6:00 p.m. While her bus travels toward his home, she notices the

many stop lights, stop signs, and traffic signals throughout the community. The city has worked to improve the flow of traffic using smart technology that allows a car to move almost seamlessly without stopping for a light.

7:00 p.m. Jane sits down with her family to eat dinner. Again, the municipal water and electricity services are reliably ready when needed for cooking and simple conveniences in today's modern homes.

8:00 p.m. It's time for Jane's two children to get ready for bedtime. Jane draws them a warm bath, heated by municipal natural gas service. Jane walks out of her bathroom to grab some extra towels and her ornery three-year-old shuts the bathroom door behind her. Unfortunately, the bathroom door locks. Jane calls her local fire department for a residential unlock to regain entry into the bathroom.

9:00 p.m. After she helps get his kids to bed, Jane takes some time to watch television and unwind. She surfs through the channels and sees her local city council meeting taking place. She pauses to listen to the conversation. The city council is discussing planning and zoning regulations for a new subdivision which will add 25 market-rate, single-family homes to the community.

10:00 p.m. It's late. Jane heads for bed and prepares for the next day. At work, her boss is planning a team golf outing to the locally owned municipal golf course.

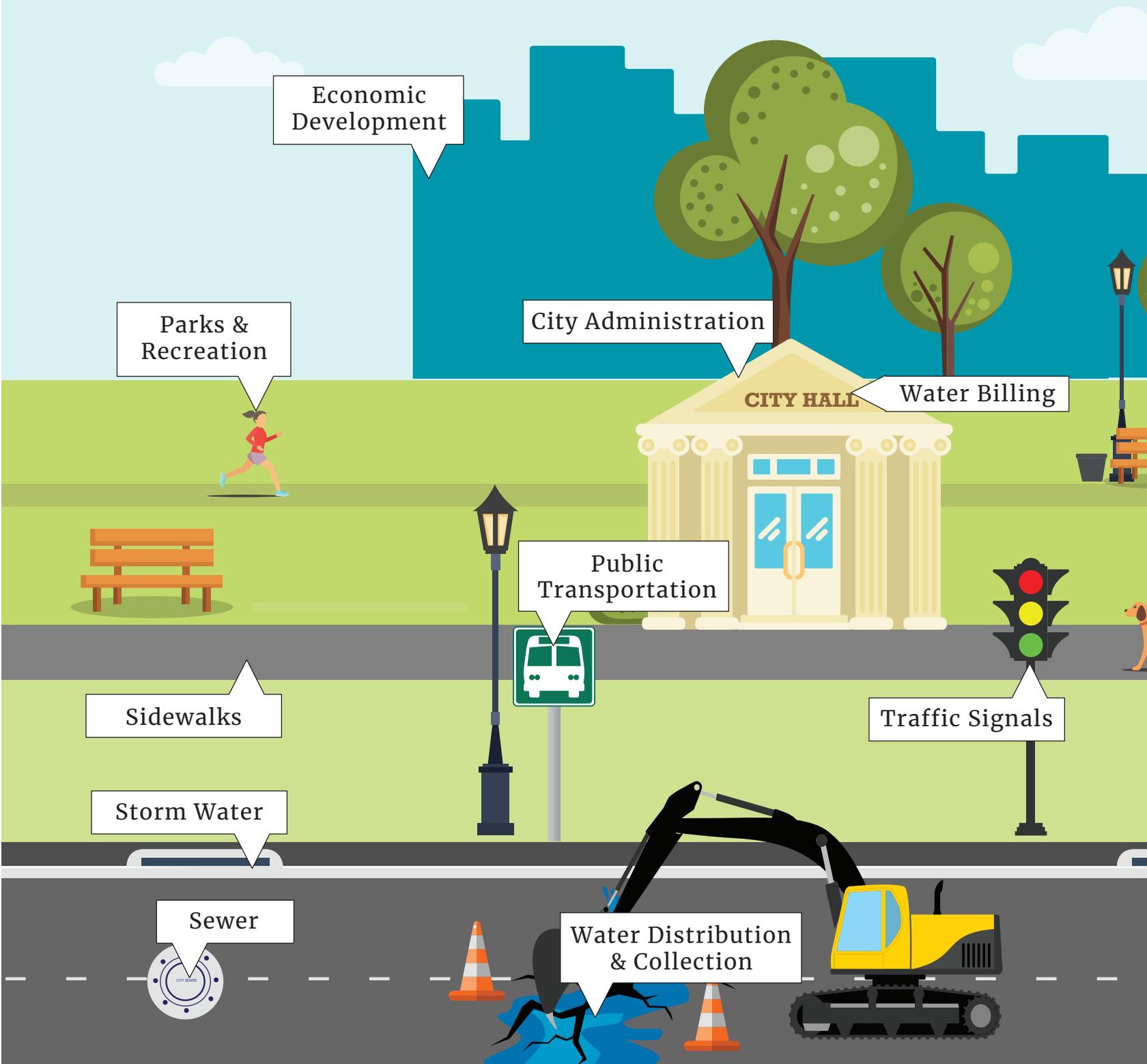
11:00 p.m. Even though Jane has fallen asleep for the night, the local police department is on patrol. They received a call from neighbors citing suspicious activity in a local neighborhood. The patrol officers drive through the neighborhood looking for any signs of trouble. The police find a perpetrator breaking into a car and arrest them. 🚔

🌞 **Megan Gilliland** is the Communications and Education Manager for the League of Kansas Municipalities. She can be reached at mgilliland@lkm.org or (785) 354-9565.

Illustrating Your City Services

Helping residents know the services that make their city work

City services are working around-the-clock to support the community. Here's a sample graphic of common city services.





Municipal Airport

Street Trees

COFFEE SHOP

CAFE

Code Enforcement/
Property Maintenance

Building Permit

Animal Control

Drinking Water

Fire Department

Trash & Recycling

Streets

Police





BEST PRACTICES

Kansas Mass Appraisal Practices

By Greg McHenry, AAS, RMA, Riley County Appraiser

The roles of Kansas county appraisers are often misunderstood by the people we serve. Some believe we are solely responsible for assessing their property taxes. Some believe we do all this on a whim. Most simply don't know what we do & how we do it. This leads to all sorts of opinions about property assessments that are not based on facts. To help readers better understand what county appraisers do, it's important to know how their role has evolved over the years.

The original Kansas Constitution provided there should be uniform and equal taxation of all property. All property, personal and real, was taxable unless specifically exempted by statute. Over the years, that meant exemptions for properties owned by entities such as state and municipalities, non-profits, charities became exempt by legislative action. Originally, all personal property including: household furniture and belongings, livestock, grain inventory, farm equipment, business inventory, business equipment, vehicles, trailers, watercraft, mobile home was also considered taxable. Counties were mandated to value all real estate and taxable personal property each year. While this continued for several decades, concerns began to arise

that counties weren't all achieving the standard of fair-market value. Some counties had not kept up with market value due to their concerns that doing so could put them at a competitive disadvantage, even though the legislature repeatedly directed all property in the state to be reappraised.

This led to the legislature mandating a statewide reappraisal of all real estate in 1963. Although most counties complied, some were very slow to act and a few still hadn't completed their reappraisals 28 years later. As a result, in 1978 the legislature decided counties should not use the reappraisal values until all the remaining counties had complied. At this point there remained no standard for fairness and equity in the property tax formula. Many times, similar properties within the same taxing jurisdiction had very different property values, leading to disparities of property taxes among properties. Eventually, complaints from property owners, especially homeowners, who account for the large majority of taxable real estate parcels statewide. This led to the legislature concluding a constitutional amendment was needed to ensure fairness and equity in the property tax formula.

In November 1986, voters passed a constitutional amendment for statewide reappraisal. The measure included classification rates for real estate and personal property, as well as exemptions for livestock, farm equipment, grain inventory, and business inventory. In addition, all properties were to be valued at fair-market value, with the exception of agricultural land. The amendment passed overwhelmingly, by almost 70% statewide. The implementation date was set for January 5, 1989 and counties were mandated to have their reappraisals completed by that date for the 1989 property tax values.

Since then, all counties have continued to reappraise on an annual basis. The date of appraisal is January 1 each year, with notices of value mailed to property owners by March 1 and an informal appeal process which follows the mailing. The Property Valuation Division (PVD), a division of the Department of Revenue, is tasked with making sure all 105 counties continue to follow the constitution & statutes for appraisal of property. One of the key measurements of compliance is the statewide ratio study for real estate. PVD conducts an annual ratio study for each county. Ratios are calculated for properties that have sold, by dividing the county's value by the sale price. Example: \$200,000 county value/\$210,000 sale price = 95% ratio. PVD then compiles the ratios for each county and calculates a

median (mid-point) ratio for residential properties and a median ratio for commercial properties. According to statute the median ratio for each of the two property types must be within the range of 90-110% each year. The ratio standards, adopted from the International Association of Assessing Officers (IAAO) ensure counties follow market sales trends of properties each year. This provides assurances the counties are reappraising annually and appraising at fair market value according to the constitution and statutes.

Procedural compliance is another compliance measurement tool for PVD. In procedural compliance, PVD sets out a schedule of timelines for appraisal work to be completed for their appraisal studies, property valuation, mailing the notices of value, and informal appeals. PVD then grades the counties performance in these areas to ensure appraisers are following state mandates, IAAO standards and the Uniform Standards of Professional Appraisal Practice (USPAP). Counties can be deemed out of statistical compliance for failure to meet the ratio study standards and they can be deemed out of compliance for failure to meet procedural compliance standards. If that happens, PVD can step in and take the necessary measures to meet standards. The IAAO standards and USPAP standards are included in Kansas statutes. They are the tightest standards in the mass appraisal industry, among the very best in the nation for ensuring fairness & equity in the property tax formula.

Kansas county appraisers are also held to the highest professional standards. The standards for qualification are set forth in statute. County appraisers must have successfully completed the state's eligibility exam for county appraisers and hold at least one of the following designations: Registered Mass Appraiser (RMA) from Kansas, Residential Evaluation Specialist (RES), or (Certified Assessment Evaluation CAE) from IAAO, or a certified general appraisal license. The licensing requirements include many hours of tested course study along with a minimum of 6,000 hours experience as an appraiser. As an example, the RMA requires 200 hours of tested appraisal courses, of which 170 hours come from a mandated course list, plus successful completion of a four hour residential case study exam and a four hour commercial case study exam. There is a continuing education requirement of 120 hours of courses and workshops every four years. The continuing

The original
Kansas
constitution
provided there
should be uniform
& equal taxation
of all property. All
property, personal
& real, was taxable
unless specifically
exempted by
statute.

Continued on page 300



education cycle coincides with the four-year appointment cycle, when county appraisers are up for reappointment by their local county commission.

Unfortunately, many property owners do not have a complete understanding of the role of county appraisers. Many have forgotten or do not know about the reasons for annual reappraisals. Many continue to believe property assessments result in property tax increases. Nothing could be further from the truth. Kansas county appraisers and their staffs are only concerned with doing accurate appraisals of properties, to ensure the property tax formula is fair and equitable by appraising properties at fair market value. Local units of government and the state (to a lesser degree) are responsible for determining the level of taxation. School boards, city commissions, county commissions, townships, and other taxing jurisdictions have the tough job of deciding what is needed for their constituents and how to pay for those services. For additional insights to what county appraisers do please feel free to watch the short video titled “Who Are Appraisers” located on the Riley County Appraiser’s website: <http://www.rileycountyks.gov/84/Appraiser>.

As it says in the video, appraisers are involved in a never-ending quest for fairness & equity by determining accurate property values. The standards set forth in statutes and our state constitution ensure a continual process for this, and the compliance tests performed by PVD each year ensure appraisers meet those standards. PVD ratio studies continue to show the results of the standards in place as virtually all Kansas counties continue to meet the ratio study standards year in & year out. The appraisal process in Kansas is one of the very best and it was enacted by a vote of the people. It’s a system put into place to address past concerns over fairness and equity. County appraisers take pride in always striving to do their best in maintaining fairness and equity, which is what taxpayers should demand and expect. 🌟

🌟 **Greg McHenry** is the Appraiser for Riley County. He can be reached at gmchenry@rileycountyks.gov or (785) 537-6310, extension 5012.

2019 League Calendar

JANUARY

- 1 New Year's Day, League Office Closed
- 14 2019 Legislative Session Begins
- 11 MTI – Municipal Finance, Eudora
- 18 MTI – Ethics & Civility, Newton
- 21 Martin Luther King Day, League Office Closed
- 23 Local Government Day, Topeka
- 24 Governing Body Meeting, Topeka

FEBRUARY

- 1 MTI – Personnel Management, Olathe
- 22 MTI – Municipal Finance, Emporia

MARCH

- 1 MTI – Emergency Management, Minneapolis
- 8 MTI – Harassment in the Workplace, El Dorado
- 10-13 NLC Congressional City Conf., Washington D.C.
- 15 Governing Body Meeting, Topeka
- 29 MTI – Emergency Management, Cimarron

APRIL

- 5 MTI- City Clerk Fundamentals, Garnett
- 12-13 Leadership Summit and Kansas Mayors Conference, Salina

MAY

- 3 MTI – Advanced Municipal Finance, Ottawa
- 17 MTI – Social Media for Cities, Valley Center
- 27 Memorial Day, League Office Closed

JUNE

- 7 Governing Body Meeting, Topeka
- 13 MTI – Valuing Diversity, Kingman
- 14 CAAK Spring Meeting, Wichita
- 21 MTI – Advanced Municipal Finance, Garden City

JULY

- 4 Independence Day, League Office Closed

AUGUST

- 2 MTI – KOMA/KORA, Lyons
- 9 MTI – KOMA/KORA, Liberal
- 16 MTI – KOMA/KORA, Burlington
- TBA League Policy Meetings, Topeka

SEPTEMBER

- 2 Labor Day, League Office Closed
- 6 MTI – Harassment in the Workplace, Russell
- 13 Governing Body Meeting, Pittsburg
- 13 MTI – Planning & Zoning, Winfield

OCTOBER

- 11 CAAK Fall Meeting, Overland Park
- 12 Governing Body Meeting, Overland Park
- 11-14 League Annual Conference, Overland Park
- 12 MTI – Economic Development (Conference)
- 12 MTI – Cybersecurity for Cities (Conference)
- 12 MTI – Mini Governing Body Institute (Conference)
- 12 MTI – Personnel Management (Conference)
- 15 League Holiday – Office Closed
- 20-23 ICMA Conference, Nashville, TN
- TBA Regional Suppers – six locations

NOVEMBER

- 1 MTI – Ethics & Civility, Lindsborg
- 14-15 CCMFOA Institute, Wichita
- 28-29 Thanksgiving, League Offices Closed

DECEMBER

- 4-6 KACM Annual Conference, Garden City
- 6 Governing Body Meeting, Topeka
- 24 Christmas Eve, League Office Closes at Noon
- 25 Christmas Day, League Office Closed

***All dates subject to change. Check our website at www.lkm.org for more information on League events.*

The Impact of Demand Transfer Losses

By Chardae Caine, Research Associate, League of Kansas Municipalities

The Kansas Legislature continues to implement budget and tax policies with negative repercussions on local governments' finances. The property tax lid demonstrates this through requiring a city or county to hold an election for any increase in property tax revenue collected at a rate higher than inflation, as measured by the Consumer Price Index (CPI). While a majority of cities are attempting to delay the need for an election by making budget adjustments, other cities needed to hold an election. Similarly, the legislature's decision to not fund demand transfers over the past 15 years is another example of the influence state decisions have on local governments and the services that can be provided to Kansas residents.

Since 2001, cities and counties in Kansas have lost at least \$2,591,533,883 as a result of the State's decision not to fund demand transfers. It is very important to note that while some of these monies are often referred to as "state aid" in budget documents, the history of these funds does not support that classification. The LATVRF and the CCRS funds (explained below) were part of an agreement between the State and local governments that involved the loss of revenue sources in exchange for the establishment of these funds. The past 18 years are illustrated on data tables provided with this document.

Reduction in LAVTRF

Fiscal Year	Statute	Actual	Loss
2001	\$60,315,000	\$54,139,000	\$6,176,000
2002	\$61,980,000	\$54,680,000	\$7,300,000
2003	\$62,431,000	\$26,247,000	\$36,184,000
2004	\$64,636,000	\$0	\$64,636,000
2005	\$66,521,000	\$0	\$66,521,000
2006	\$66,682,000	\$0	\$66,682,000
2007	\$71,233,000	\$0	\$71,233,000
2008	\$71,063,598	\$0	\$71,063,598
2009	\$69,860,878	\$0	\$69,860,878
2010	\$67,430,000	\$0	\$67,430,000
2011	\$81,788,000	\$0	\$81,788,000
2012	\$87,665,000	\$0	\$87,665,000
2013	\$92,021,000	\$0	\$92,021,000
2014	\$88,644,600	\$0	\$88,644,600
2015	\$90,203,785	\$0	\$90,203,785
2016	\$96,519,286	\$0	\$96,519,286
2017	\$96,940,047	\$0	\$96,940,047
2018	\$99,759,907	\$0	\$99,759,907
Total Through FY 2018:	\$1,395,694,101	\$135,066,000	\$1,260,628,101

LAVTRF (Local Ad Valorem Property Tax Reduction)

Established under K.S.A. 79-2959, LAVTRF is currently supposed to transfer 3.63% of state sales and use taxes to cities and counties. Revenue sharing in this manner dates to the 1930s with the current statutory framework being established in 1965. At that time, the local share of certain cigarette revenue stamp taxes and cereal malt beverage taxes were rolled into the state general fund and a direct transfer was made into the LAVTRF to replace the loss of these funds (Kansas Session Laws, Chapter 530, 1965). Since 2001, Kansas cities and counties have not received \$1,260,628,101 in LAVTRF funding.

CCRS (County City Revenue Sharing)

Established under K.S.A. 79-2964, CCRS is supposed to transfer 2.823% of state sales and use taxes to cities and counties. CCRS was established in 1978 as part of an agreement between the State and local governments regarding several different taxes. In particular, the local share of cigarette and liquor enforcement tax revenues was traded for the establishment of the CCRS (Kansas Session Laws, Chapter 401, 1978). Since 2001, Kansas cities and counties have not received \$1,006,713,076 in CCRS revenue sharing.

Reduction in CCRS

Fiscal Year	Statute	Actual	Loss
2001	\$46,004,000	\$34,531,000	\$11,473,000
2002	\$46,901,000	\$34,876,000	\$12,025,000
2003	\$47,868,000	\$16,741,000	\$31,127,000
2004	\$51,564,063	\$0	\$51,564,063
2005	\$53,422,952	\$0	\$53,422,952
2006	\$56,609,567	\$0	\$56,609,567
2007	\$57,920,881	\$0	\$57,920,881
2008	\$55,206,431	\$0	\$55,206,431
2009	\$54,329,823	\$0	\$54,329,823
2010	\$52,570,000	\$0	\$52,570,000
2011	\$63,606,000	\$0	\$63,606,000
2012	\$68,175,000	\$0	\$68,175,000
2013	\$71,563,000	\$0	\$71,563,000
2014	\$68,937,660	\$0	\$68,937,660
2015	\$70,150,216	\$0	\$70,150,216
2016	\$75,061,693	\$0	\$75,061,693
2017	\$75,388,912	\$0	\$75,388,912
2018	\$77,581,878	\$0	\$77,581,878
Total Through FY 2018:	\$1,092,861,076	\$86,148,000	\$1,006,713,076

Reduction in SCCHF

Fiscal Year	Statute	Actual	Loss
2001	\$18,068,010	\$10,343,000	\$7,725,010
2002	\$15,729,000	\$10,447,000	\$5,282,000
2003	\$19,498,652	\$10,063,000	\$9,435,652
2004	\$20,454,000	\$5,032,000	\$15,422,000
2005	\$22,056,000	\$10,064,000	\$11,992,000
2006	\$25,811,513	\$10,064,000	\$15,747,513
2007	\$29,031,000	\$10,064,000	\$18,967,000
2008	\$29,685,531	\$10,064,000	\$19,621,531
2009	\$22,000,000*	\$0	\$22,000,000
2010	\$22,000,000*	\$0	\$22,000,000
2011	\$22,000,000*	\$0	\$22,000,000
2012	\$22,000,000*	\$0	\$22,000,000
2013	\$22,000,000*	\$0	\$22,000,000
2014	\$22,000,000*	\$0	\$22,000,000
2015	\$22,000,000*	\$0	\$22,000,000
2016	\$22,000,000*	\$0	\$22,000,000
2017	\$22,000,000*	\$0	\$22,000,000
2018	\$22,000,000*	\$0	\$22,000,000
Total Through FY 2018:	\$400,333,706	\$76,141,000	\$324,192,706

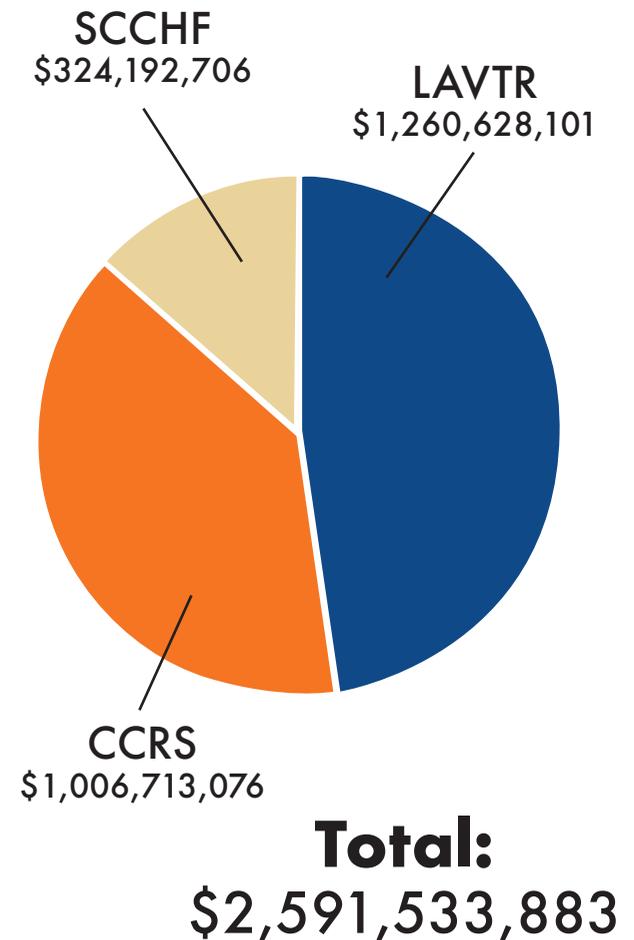
SCCHF (Special City-County Highway Fund)

Established under K.S.A. 79-3425(I), this portion of the Special City-County Highway Fund is funded by the motor vehicle property tax. The other portion of SCCHF is funded by the motor fuels tax and transfers from that portion of the fund have not been reduced to date. Since 2001, Kansas cities and counties have not received \$324,192,706 in CCRS revenue sharing.



Chardae Caine is the Research Associate for the League of Kansas Municipalities. She can be reached at ccaine@lkm.org or (785) 354-9565.

Total of All Demand Transfer Losses Since 2001



A Shrinking Tax Base ... and its Impact on Our Residents

By Chardae Caine, Research Associate, League of Kansas Municipalities

Within the past decade, the “dark store theory” was coined to describe certain appeals of property valuations by commercial owners. The League is utilizing the term Alternative Property Valuation instead of “dark store theory.” Several cities and counties are recognizing the impact of alternative property valuation but, in most cases, the disputes over structures’ highest and best uses have not been noticed by those that matter most, our citizens.

There are three methods to valuing property. The sales comparison approach requires appraisers to maintain comparable properties sold in the surrounding area as a tool in the assessment process. The cost approach determines the price an owner has paid for the land and any construction that has taken place since the property was last appraised and subtracts a cost for depreciation of the property. The income approach is used when a property generates income for the owner and that revenue is used to help identify the market value of the property.

Alternative Property Tax Valuation occurs when a business appeals its county-appraised valuation and offers an alternative valuation for their property which is substantially lower. The alternative property valuation submitted often includes properties that do not have the same “highest and best use” as the owner’s property and therefore are not comparable properties for assessment purposes. Through this form of valuing property, the assessed valuation is challenged and, therefore, the property taxes associated with the physical location of a business may be modified.

When all approaches are examined, a fair assessment is determined. However, when one only approach is used to determine the assessed valuation, the limited methodology diminishes the fair market value for Kansas properties, and can eventually lead to the deterioration of Kansas communities. Article 11, Section 1 of the Kansas Constitution states “the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation.” Naturally, that is open for interpretation and with the rise of alternative property valuation requests across the state, we now have at least two contradicting perceptions of the law.

An Unfair Tax Burden

Lowering property taxes for commercial properties impacts residential property owners. By changing the valuation approach used to determine the assessed valuation of commercial properties, the overall assessed valuation changes which can lead to a higher mill levy for the entire community.

As illustrated on the next page, when the assessed valuation of a property is granted appeal and decreased, the other property owners’ taxes increase. This affects residential property owners by increasing their taxes by more than \$30 each. It also impacts other businesses who rely on local government services. Local business owners tend to understand the value of municipal services because they are also

members of the local community. Using alternative property valuation to diminish the accurate amount of property taxes that big-box retailers should pay places the burden on other property owners.

Proactive Considerations

As more businesses utilize alternative property valuations in appealing appraisals, it is important for communities to share stories with all that will listen and prepare for any outcomes. Some steps to take include:

• Engaging Our Residents

The most important stakeholder in this issue is the resident, especially the residential property owners. Sharing the impact alternative property valuations could have on your community helps them understand why this issue matters and why they should support their local government leaders in any effort to support fair valuations that accurately determine the highest and best use of all properties. Home Rule authority allows cities and their residents the ability to decide what matters to them. When we engage our residents, we engage the State of Kansas.

• Small Business Partnerships

Many Kansas communities have functioning small businesses with brick-and-mortar stores in the downtown or central business district. These small businesses are local. They care about the communities they serve, and they want to see our communities thrive just as much as local government leaders do. Through sharing the issues related to alternative property valuation with our local, small businesses, our ability to show the impact of a limited tax base grows. This issue not only impacts our residents, but it will also impact small businesses, who have a better understanding of the services the local government provides.

• Collaborating with County Officials

County governments across the state are the primary stakeholders in valuation appeals in the State of Kansas; however, cities see the same, if not more, effects of reduced valuations. One major issue across the nation is the need for county appraisers to clearly explain their methods to resist the arguments made for alternative property valuations. By working with county officials and the county appraiser in your area to increase the understanding of the property valuation process for everyone, local government officials, small businesses, and residents alike will be more knowledgeable and prepared for these conversations.

Alternative property valuations can result in diminished services local governments provide throughout our communities, to our residents, and to future generations to come. 

 **Chardae Caine** is the Research Associate for the League of Kansas Municipalities. She can be reached at ccaine@lkm.org or (785) 354-9565.

WHY DO ACCURATE APPRAISALS MATTER?

What is Alternative Property Tax Valuation?

Alternative Property Tax Valuation occurs when a business appeals its county-appraised valuation and offers an alternative valuation for their property which is substantially lower. The alternative property valuation submitted often includes properties that do not have the same “highest and best use” as the owner’s property and therefore are not comparable properties for assessment purposes.

Why Should Property Owners Care?

Cities set their budgets annually by calculating the cost of services to the community. This includes infrastructure maintenance, streets, police, fire/EMS, parks and recreation, and other common municipal services. For the scenarios below, the city has determined it needs \$10,000 in tax revenues to provide these services to the community.

City of Anytown, Kansas: \$10,000 in Property Tax Levied

Accurate Appraisals

Residential Property + Commercial Property



20 residential properties valued at \$100,000 each (appraised value)



11.5% (residential assessment rate)



\$11,500 in assessed valuation per residential property (\$230,000 total)



2 commercial properties valued at \$1,000,000 each (appraised value)



25% (commercial assessment rate)



\$250,000 in assessed valuation per commercial property (\$500,000 total)

The county appraiser’s values are then used to determine a city’s mill levy. A mill is \$1.00 in property tax per \$1,000 in assessed valuation.

$$\frac{(\$11,500 \times 20) + (\$250,000 \times 2)}{1,000} = 1 \text{ mill property tax levy} = \$730 \text{ tax revenue}$$

For this scenario, the city would use this formula to calculate a mill:

$$\frac{\$10,000 \text{ (property tax needed)}}{\$730 \text{ (1 mill tax levy)}} = 13.7 \text{ (city's mill rate)}$$

Total Tax Formula:

Residential property + Commercial property = \$10,000 tax revenue



Residential property pays \$157.55 each (\$11.50 x 13.7 mill)



Commercial property pays \$3,425 each (\$250 x 13.7 mill)

Alternative Appraisal Approach Used

Residential Property + Commercial Property



20 residential properties valued at \$100,000 each (appraised value)



11.5% (residential assessment rate)



\$11,500 in assessed valuation per residential property (\$230,000 total)



1 commercial property valued at \$1,000,000 (appraised value)



1 commercial property valued at \$500,000 (after appeal of appraised value)



25% (commercial assessment rate)



\$250,000 + \$125,000 in assessed valuation in commercial property (\$375,000 total)

The county appraiser’s values are then used to determine a city’s mill levy. A mill is \$1.00 in property tax per \$1,000 in assessed valuation.

$$\frac{(\$11,500 \times 20) + (\$250,000 \times 1) + (\$125,000 \times 1)}{1,000} = 1 \text{ mill property tax levy} = \$605 \text{ tax revenue}$$

For this scenario, the city would use this formula to calculate a mill:

$$\frac{\$10,000 \text{ (property tax needed)}}{\$605 \text{ (1 mill tax levy)}} = 16.5 \text{ (city's mill rate)}$$

Total Tax Formula:

Residential property + Commercial property = \$10,000 tax revenue



Residential property pays \$189.75 each (\$11.50 x 16.5 mill)



1 Commercial property pays \$4,125 (\$250 x 16.5 mill)

1 Commercial property pays \$2,062.50 (\$125 x 16.5 mill)



LEGAL FORUM

Appeal of Property Valuation

By Eric Smith, Deputy General Counsel, League of Kansas Municipalities

When competing a review of cases concerning the appeal of valuation of property for ad valorem tax purposes, it seems appropriate to explain some of the requirements of ad valorem taxation. All real estate, including buildings, fixtures, and improvements, is to be appraised at its fair-market value as of January 1 of each taxable year, unless otherwise specified by law. K.S.A. 79-1455. K.S.A. 79-503a defines fair market value as “the amount in terms of money that a well-informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion.” These statutes have been referred to as “a surrogate for a real marketplace event; the statute requires the appraiser to pretend, in effect, that each piece of property is sold on January 1 of the year in which the appraisal is done in an arms length transaction.”¹

Case Review

In the case, *In the Matter of the Equalization Appeal of Target Corporation, for the Year 2015 in Sedgwick County, Kansas*, Sedgwick County (County) appealed the decision of the Kansas Board of Tax Appeals’ (BOTA) valuation for ad valorem tax purposes of four Target store locations.

The County valued the four properties at \$7,475,000; \$10,152,000; \$10,028,000; and \$7,407,000. Target valued the same properties at \$6,550,000; \$8,910,000; \$8,800,000; and \$6,280,000. BOTA found the testimony of the Target expert to be more persuasive and valued the properties at the levels argued by Target and even set a lower value for one of the properties.

The County argued the BOTA decision was based on errors and was arbitrary, capricious, or unreasonable. Target argued

the County failed to meet its burden of production because the County failed to appraise the subject properties as required by K.S.A. 79-1455.

The Court of Appeals found that “the County did not base its valuations for the 2015 tax year from an actual view and inspection of the property by the appraiser; rather, its valuations were based on the 2013 tax year agreed-upon settlement values for each of the properties.”² On January 1, 2015, the date of the County’s valuation, the use of a two-year carryover was authorized for any valuation that had been reduced by an appeal pursuant to K.S.A. 79-1460. The problem for the County in this case was that the carryover provision was found unconstitutional³ prior to the hearing before BOTA. The court held the reliance on the carryover values by the County was “impermissible as a matter of law.”⁴

The court found the County had a duty to perform an appraisal of the property after an actual viewing and inspection of the property and the reliance on the 2013 tax year values was not sufficient. The court further held that the BOTA ruling was supported by the evidence presented by Target.

Target hired an appraiser to perform an appraisal of all properties with the appraiser actually viewing each property and inspecting all facilities located on each property. The appraiser then performed what was found by the Court to be a complete and proper analysis pursuant to state statutes. The County attempted to attack how the Target appraisal was completed but, since the County did not provide an appraisal, the court found the argument “highly suspect given the County had the burden of production and persuasion before BOTA.”⁵

The standard of review in an appeal of a BOTA decision is for the court to determine if the order is based on substantial competent evidence. The court will review the record as a whole and is not to reweigh the evidence but determine if the factual findings of BOTA are supported by the record. In this case the court found that BOTA had sufficient competent evidence in the record to support its order.

In the Matter of Equalization Appeal of Target Corporation for the Tax Year 2011 in Wyandotte County, Kansas, No. 111,602 (2015). Unpublished Disposition.

Target had a different result when they challenged the valuation for the 2011 tax year in Wyandotte County in this unpublished opinion of the Court of Appeals. In this case, Target had appealed the value the County had set for the 2010 tax year and the appeal had resulted in a reduction of the valuation to \$8.6 million. At the time of this case, K.S.A. 79-1460 prevented the County from using a higher valuation for the 2011 tax year unless it had compelling reasons to do so. The County chose to not attempt to increase the valuation even though at the Court of Tax Appeals (COTA), now the Board of Tax Appeals, the County presented an appraisal indicating a value of \$10.8 million to \$10.9 million.

COTA noted several concerns they had with the appraisal methods used by Target including the fact that as part of the comparable sales analysis the appraiser had used many

properties with deed restrictions preventing retail use. COTA found the use of such properties as comparable sales was not in compliance with the proper standards for property appraisal.

The Court of Appeals found the order issued by COTA to be supported by the evidence. The court supported the decision of COTA to question and not find the appraisal provided by Target supported by the evidence. COTA could rely on the appraisal provided by the County which indicated a fair market value higher than the value used by the County. Target attempted to argue that the value used by both COTA and the County was not supported by the evidence since it was more than the Target appraisal and less than the County appraisal. Target attempted to argue that the ruling was arbitrary since it did not match any of the appraisals in evidence. The court found the argument unpersuasive and held that K.S.A. 79-1460⁶ required COTA to find the value to be at least \$8.6 million and the evidence presented constituted substantial evidence supporting that conclusion.

Conclusion

What can be drawn from both of these cases as well as other similar cases is the importance of the County Appraiser having a valid appraisal completed for each property. It is also important to remember that most appeals of a BOTA decision will be limited to the record on appeal and a determination of whether the decision is supported by substantial evidence or not. It is important for the county to challenge all questionable appraisal methods during the BOTA hearing because the Court of Appeals will not reweigh the evidence during the appeal. 🌻

🌻 **Eric Smith** is the Deputy General Counsel for Member Services and Operations. He can be reached at esmith@lkm.org or (785) 354-9565.

Sources:

¹ *Hixon v. Lario Enterprises, Inc.*, 19 Kan. App. 2d 643, 646-47, 875 P.2d 297 (1994), aff’d as modified 257 Kan. 377, 892 P.2d 507 (1995).

² *In the Matter of the Equalization Appeal of Target Corporation, for the Year 2015 in Sedgwick County, Kansas*, 55 Kan. App. 2d 234, 238, 410 P.3d 939 (2017).

³ *Board of Johnson County Comm’rs v. Jordan*, 303 Kan. 844, 869, 370 P.3d 1170 (2016).

⁴ Target, at 238. Id. 239.

⁵ The provision of this statute relied on by the County and the Court was later found unconstitutional. See footnote number 3.

⁶ See, *In the Matter of the Equalization Appeal of Kansas Star Casino, L.L.C. for the Year 2015 in Sumner County, Kansas* (2018) and the 4 prior appeals of Kansas Star Casino.



MUNICIPAL TRAINING INSTITUTE

A Program of The League

2019 MUNICIPAL TRAINING INSTITUTE SCHEDULE

Classes are open to all elected and appointed city officials and employees. All classes are held from 10 a.m. to 2 p.m. Lunch and materials are provided.

JANUARY

- Municipal Finance (Core)
January 11 (Eudora)
- Ethics & Civility (Core)
January 18 (Newton)

FEBRUARY

- Personnel Management (Core)
February 1 (Olathe)
- Municipal Finance (Core)
February 22 (Emporia)

MARCH

- New Topic!* • Harassment in the Workplace (Elective)
March 8 (El Dorado)
- Emergency Management (Elective)
March 1 (Minneapolis)
March 29 (Cimarron)

APRIL

- City Clerk Fundamentals (Elective)
April 5 (Garnett)
- **LEADERSHIP SUMMIT**
APRIL 12 & 13
SALINA (CORE)

MAY

- Advanced Municipal Finance (Elective)
May 3 (Ottawa)
- Social Media for Cities (Elective)
May 17 (Valley Center)

JUNE

- Updated!* • Valuing Diversity (Elective)
June 13 (Kingman)
- Advanced Municipal Finance (Elective)
June 21 (Garden City)

AUGUST

- KOMA/KORA (Core)
August 2 (Lyons)
August 9 (Liberal)
August 16 (Burlington)

SEPTEMBER

- New Topic!* • Harassment in the Workplace (Elective)
September 6 (Russell)
- Planning & Zoning (Elective)
September 13 (Winfield)

OCTOBER

LEAGUE ANNUAL CONFERENCE: OVERLAND PARK

SATURDAY, OCTOBER 12

- Updated!* • Personnel Management (Core)
- Economic Development (Elective)
- KOMA/KORA (Core)

NOVEMBER

- Ethics and Civility (Core)
November 1 (Lindsborg)

WHAT PEOPLE SAY ABOUT MTIS:

I enjoyed the whole presentation - the lecture, video, and handouts. I appreciate those who present the material and do the work ahead of time.

The best part of the class was the depth of knowledge of the presenters and their willingness to share. Also, networking with other cities is always a bonus!

The presenters used real-world examples of situations and cases that we can relate to in our own job and city. The MTI helped me figure out where my first focus should be in revamping our policies and programs.

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THE
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OF KANSAS MUNICIPALITIES

2019 Adopted Budget

REVENUES	2018	2019
General Operations		
Dues and research	829,000	1,091,000
Base Fee	238,000	
Rent receipts	155,000	155,000
Kansas Government Journal	85,000	84,000
Publications and advertising	172,000	131,500
Conference and service awards	270,000	290,000
Interest earned and other revenue	11,000	23,000
Sub-total: General Operations	1,760,500	1,774,500
Special Programs		
Ordinance codification	1,000	1,000
Personnel programs	25,000	25,000
Workshops and seminars	48,000	41,200
Affiliate services and other programs	42,000	46,000
Miscellaneous	-	-
Sub-total: Special Programs	116,000	113,200
Other Revenue		
KMIT	32,500	32,500
Commissions		-
Sponsorships	7,725	15,000
Sub-total: Other Revenue	40,225	47,500
TOTAL REVENUES	1,916,225	1,935,200

EXPENSES	2018	2019
Personnel Services		
Staff salaries	885,000	900,000
Staff benefits	304,000	277,000
Professional memberships	21,000	21,500
Registrations, travel, and training	42,000	45,500
Sub-total: Personnel Services	1,252,000	1,244,000
Contractual Services		
Building maintenance	65,000	67,250
Equipment related	54,000	57,000
Publications and printing	51,500	33,500
Kansas Government Journal	61,000	60,000
General overhead	26,725	36,250
Conference and service awards	220,000	240,000
Meeting expense	27,500	33,000
Sub-total: Contractual Services	505,725	527,000
Commodities		
Office supplies and paper	13,000	13,000
Books, software and subscriptions	26,000	28,000
Utilities, telephone, and postage	54,000	55,500
Sub-total: Commodities	93,000	96,500
Capital Outlay		
Equipment purchases	7,500	13,000
Building improvements	15,000	15,000
Sub-total: Capital Outlay	22,500	28,000
Special Programs		
Personnel programs	1,500	2,200
Workshops and seminars	31,500	27,500
Affiliate services and other programs	-	-
Sub-total: Special Programs	33,000	29,700
Transfer to MPIF	10,000	10,000
TOTAL EXPENSES	1,916,225	1,935,200
NET INCOME	-	-

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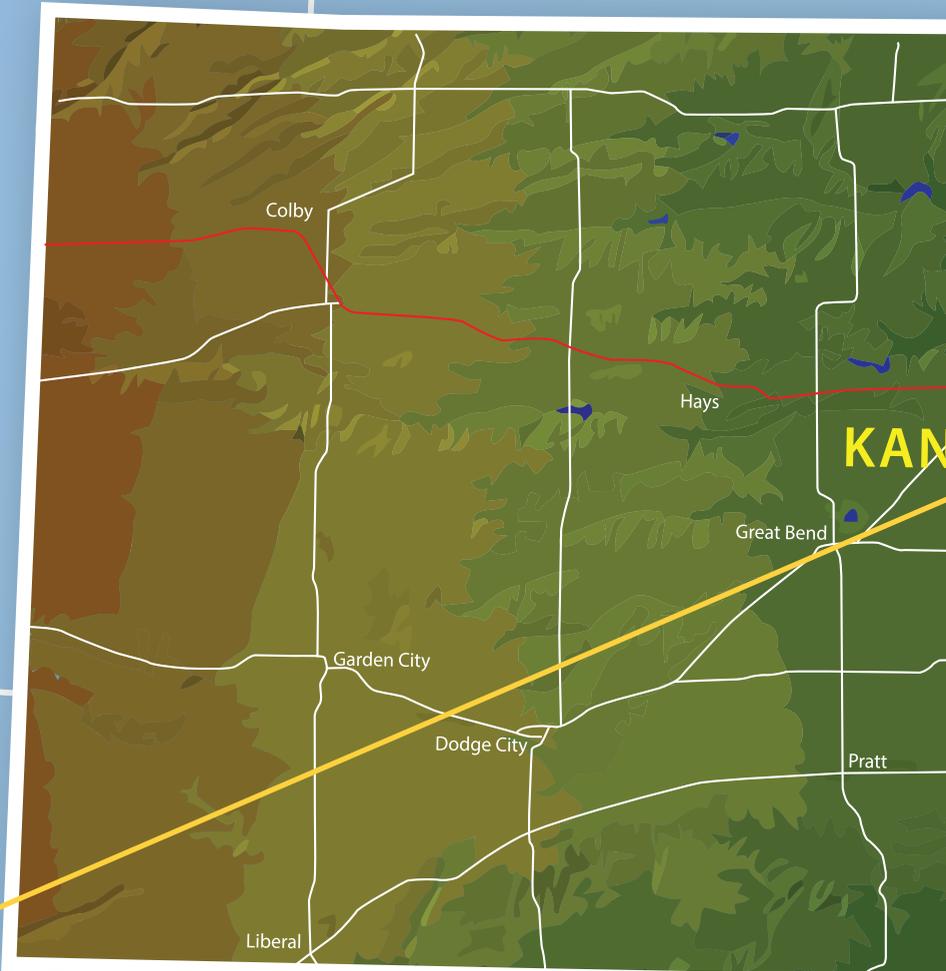
KANSAS GOVERNMENT

Cheyenne ★



We are always seeking content ideas for stories and briefs. Please send your ideas and thoughts for content or story ideas to Megan Gilliland at mgilliland@lkm.org.

Denver ★



Junction City

City Commission Addresses Tiny Home Zoning

The City of Junction City has moved to restrict tiny homes to recreational vehicle or mobile home parks. The City's current zoning regulations did not address these types of structures, but the state classifies tiny homes as RVs because they are on a chassis. The City Commission voted to establish new minimum square footage requirements for single-family detached homes to be 900 square-feet. Tiny homes will only be allowed in RV or mobile home parks.

Oklahoma

GOVERNMENT NEWS



Merriam

Merriam Residents Use City Funds for Home Improvements

Merriam residents made several enhancements to their homes in 2018 thanks to the city-funded Exterior Home Improvement Grant Program. The Merriam City Council designated \$30,000 in 2018 for residents to make improvements to their homes. The projects varied from new siding and gutters to tree removal and other landscaping endeavors. Others replaced windows or driveways and some residents installed solar panels.

More than 30 applications were submitted; 16 property owners received funding. The average reimbursement was \$1,875, with project amounts ranging from \$5,460 to \$25,736. Residents had to invest at least \$4,000 of their own money to receive a reimbursement. More property owners can take advantage of this grant program next year as City Council increased the program's funding to \$50,000 and lowered the minimum household investment to \$3,000. Residents will receive funds on a first-come, first-serve basis until all money is allocated.

Topeka

City and County Working Together to Address Neighborhood Revitalization

Shawnee County and the City of Topeka are working together to use the county's tax foreclosure process to revitalize neighborhoods. The City and County are working in conjunction with the Momentum 2022 economic development campaign to address blight, stimulate neighborhood revitalization, and encourage new construction by using the tax foreclosure process the County uses to sell properties that have unpaid property taxes.

The County's tax foreclosure lawsuits will, in the future, focus on specific areas of the City. The City then partners with organizations in the community to focus on these areas and perform neighborhood improvements including infrastructure and homeowner-initiated repairs.

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CLASSIFIED ADVERTISING

Police Sergeant, Columbus

City of Columbus is accepting applications for a Police Sergeant. This is a full-time position with benefits. Law enforcement training, supervisory skills, and experience are required. Candidates must be at least 21 years of age, have a high school diploma or GED, and valid driver's license. Starting salary is \$36,167 to \$51,092 dependent upon qualifications.

How to Apply:

Applications and full job description are available online, www.columbuscityhall.com or Columbus City Hall, 300 E. Maple, from 8:00 a.m. to 4:30 p.m., Monday through Friday. Position open until filled. EOE.

City Administrator, Cherryvale

The City Administrator shall be responsible to the Council for the proper and efficient administration of all affairs of the city under his or her jurisdiction, and shall, subject to the provisions of the personnel policies of this city and other ordinances, have the power to appoint, assign, reassign, discipline, and remove all directors or heads of departments and all employees under his or her jurisdiction.

How to Apply:

Please see the full job description and requirements at www.cherryvaleusa.com. Resumes and questions can be submitted to Brooke A. Carroll at bcarroll@cherryvaleusa.com.

Power Plant Operator, Baldwin City

Under the supervision of the Power Plant Superintendent, the Power Plant Operator is a limited-supervisory position. The employee in this position

works daily on machinery, building repair and maintenance, and works with and assists other departments with projects as necessary. The Power Plant Operator will be required to perform skilled and semiskilled labor, be organized, and follow through on all required paperwork.

Minimum Required Experience: Three years related experience and/or training. Electrical experience is required. Employee is expected to have acquired the necessary information and skills to perform the job reasonably well within six to twelve months of employment. High school diploma or General Education Development (G.E.D.) required.

Four years related experience and/or training, experience with power plant facility including operations, and management experience is preferred. Associate degree from a college or technical school or equivalent combination of education and experience is preferred including degree or coursework in electrical distribution.

How to Apply:

For additional information on this position, contact Rob Culley at 785-594-3261 or email rculley@baldwincity.org. Apply online at www.baldwincity.org. EOE Application deadline is December 28.

City Administrator, Park City

The City Administrator is hired by the Mayor and City Council to implement policies established by the Governing Body, oversee all city operations and ensure the organization is being efficiently and effectively run. The City Administrator is responsible for overseeing 51 FTEs, supported by a \$5.7M General Fund. The City also owns its own water, sanitary sewer, and solid waste utility, including treatment facilities. The water and

sanitary sewer operation is operated through the Chisholm Creek Utility Authority in partnership with the City of Bel Aire. The City Administrator is responsible for supervising and overseeing all employees and makes recommendations to the Mayor and City Council regarding any major hiring or termination of an employee. Functional areas reporting to the City Administrator include Police, Public Works, Finance/City Clerk, Human Resources, Building Inspections, and the Senior Center. Additionally, the City Administrator is responsible for capital improvements planning, short-and-long-range land use planning, and economic development. Fire and Emergency Medical Services are provided by Sedgwick County.

A Bachelor's degree from an accredited university plus a minimum of five years of municipal management experience in a comparable leadership role is required. A Master's degree is preferred. The starting salary will range up to \$150,000, depending upon the successful candidate's qualifications and experience. Residency is encouraged.

How to Apply:

For additional information please review specific qualifications, benefits, priorities and a brochure on our website at <https://springsted-waters.recruitmenthome.com/postings/2145>. This position is open until filled with a first review on Friday, December 21, 2018. Following the first review date, resumes will be screened in relation to the criteria outlined in the recruitment brochure. For more information, please contact Art Davis at adavis@springsted.com or by phone at 816-868-7042. Applicants selected as finalists for this position will be subject to comprehensive reference and background checks prior to an on-site interview.

CLASSIFIED ADVERTISING

Parks and Recreation Director, Broken Arrow, OK

Located in northeast Oklahoma, Broken Arrow is the fourth largest city in the state, with an estimated population of 112,000 people spread out over 55 square miles. The City operates under a council-manager form of government and is divided into four wards which are redrawn periodically in an effort to keep a fairly even population distribution in each. The legislative and policy-making body consists of a five-member City Council, with four members, and the Mayor is elected within the Council membership.

The Parks and Recreation Department

manages over 800 acres of public land, with 38 parks throughout the City. Recreation opportunities abound for the entire family in active and passive green space but also in special events like the Daddy Daughter Dance, Concerts in the Park, Mom & Son Luau, and the Kids Fishing Derby, and residents are able to stay active year-round. Some of the most popular venues include Battle Creek Golf Club, various community centers, cycling and running trails, disc golf, football, baseball, soccer, softball, a skate park, splash pads, and swimming pools.

The City is seeking an experienced, dedicated, and customer service-focused Parks and Recreation Director. The ideal candidate will have a strong

knowledge of park management principles and strong budgeting skills, with the ability to create and guide the implementation of capital improvement plans and programs. The selected candidate must hold a bachelor's degree in a course of study related to the occupational field, supplemented with five to seven years of related experience. A Certified Park and Recreational Professional is preferred. An equivalent combination of education and experience which provides the requisite knowledge and skills will be considered. The starting salary range is \$94,500 to \$125,000 with the top of the range at \$151,000.

How to Apply:

Please apply online at: <http://bit.ly/SGRCurrentSearches>



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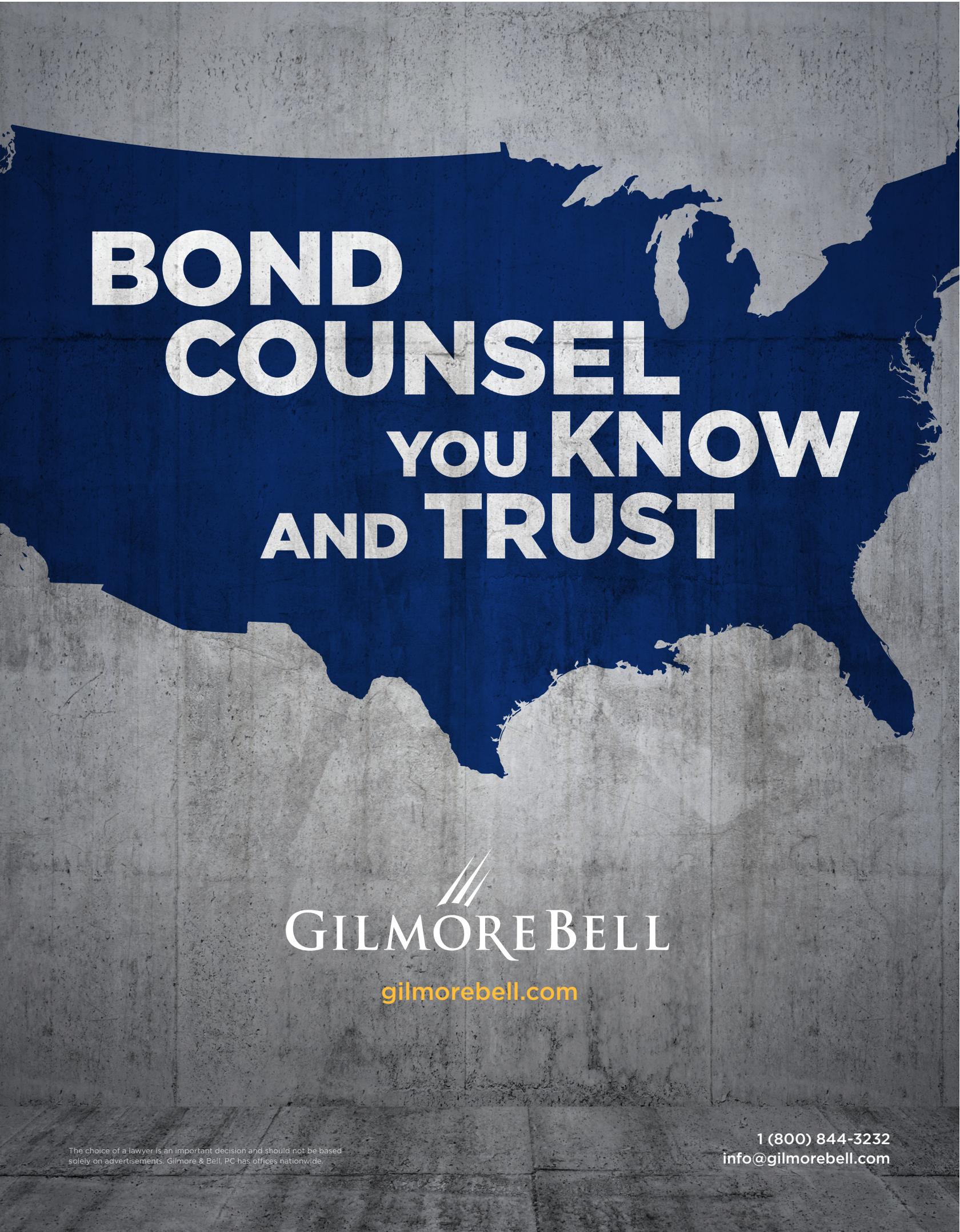


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