RESOLUTION NO. 2509

A RESOLUTION introduced by Councilmember Clark Duffy encouraging the Kansas State Legislature to adopt legislation concerning the levying of ad valorem taxes by Shawnee County.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Topeka that the Kansas State Legislature is encouraged to consider and approve the legislation attached hereto as Attachment A, amending K.S.A. 19-101a and restricting the authority of Shawnee County to levy ad valorem taxes on property located within the City of Topeka to the extent said taxes provide Shawnee County with revenue for the funding of services and/or functions otherwise provided by the City of Topeka.

ADOPTED and APPROVED by City Council AUG 1 7 2004.

CITY OF TOPEKA, KANSAS

James A. McClinton, Mayor

ATTEST:

Iris E. Walker, City Clerk

APPROVED AS TO FORM AND LEGALITY DATE 8/1/04 BY [Signature]
19-101a. Home rule powers; limitations, restrictions and prohibitions; procedure. 
(a) The board of county commissioners may transact all county business and perform all 
powers of local legislation and administration it deems appropriate, subject only to the 
following limitations, restrictions or prohibitions:

(1) Counties shall be subject to all acts of the legislature which apply uniformly to all 
counties.

(2) Counties may not consolidate or alter county boundaries.

(3) Counties may not affect the courts located therein.

(4) Counties shall be subject to acts of the legislature prescribing limits of 
indebtedness.

(5) In the exercise of powers of local legislation and administration authorized under 
provisions of this section, the home rule power conferred on cities to determine their 
local affairs and government shall not be superseded or impaired without the consent of 
the governing body of each city within a county which may be affected.

(6) Counties may not legislate on social welfare administered under state law 
enacted pursuant to or in conformity with public law No. 271–74th congress, or 
amendments thereof.

(7) Counties shall be subject to all acts of the legislature concerning elections, 
election commissioners and officers and their duties as such officers and the election of 
county officers.

(8) Counties shall be subject to the limitations and prohibitions imposed under 
K.S.A. 12-187 to 12-195, inclusive, and amendments thereto, prescribing limitations 
upon the levy of retailers' sales taxes by counties.

(9) Counties may not exempt from or effect changes in statutes made nonuniform in 
application solely by reason of authorizing exceptions for counties having adopted a 
charter for county government.

(10) No county may levy ad valorem taxes under the authority of this section upon 
real property located within any redevelopment project area established under the 
authority of K.S.A. 12-1772, and amendments thereto, unless the resolution authorizing 
the same specifically authorized a portion of the proceeds of such levy to be used to pay 
the principal of and interest upon bonds issued by a city under the authority of K.S.A. 12-
1774, and amendments thereto.

(11) Counties shall have no power under this section to exempt from any statute 
authorizing or requiring the levy of taxes and providing substitute and additional 
provisions on the same subject, unless the resolution authorizing the same specifically 
provides for a portion of the proceeds of such levy to be used to pay a portion of the 
principal and interest on bonds issued by cities under the authority of K.S.A. 12-1774, 
and amendments thereto.

ATTACHMENT A
(12) Counties may not exempt from or effect changes in the provisions of K.S.A. 19-4601 through 19-4625, and amendments thereto.

(13) Except as otherwise specifically authorized by K.S.A. 12-1,101 through 12-1,109, and amendments thereto, counties may not levy and collect taxes on incomes from whatever source derived.

(14) Counties may not exempt from or effect changes in K.S.A. 19-430, and amendments thereto.

(15) Counties may not exempt from or effect changes in K.S.A. 19-302, 19-502b, 19-503, 19-805 or 19-1202, and amendments thereto.

(16) (A) Counties may not exempt from or effect changes in K.S.A. 13-13a26, and amendments thereto.

(B) This provision shall expire on June 30, 2005.

(17) (A) Counties may not exempt from or effect changes in K.S.A. 71-301a, and amendments thereto.

(B) This provision shall expire on June 30, 2005.

(18) Counties may not exempt from or effect changes in K.S.A. 19-15,139, 19-15,140 and 19-15,141, and amendments thereto.

(19) Counties may not exempt from or effect changes in the provisions of K.S.A. 12-1223, 12-1225, 12-1225a, 12-1225b, 12-1225c and 12-1226, and amendments thereto, or the provisions of K.S.A. 12-1260 through 12-1270 and 12-1276, and amendments thereto.

(20) Counties may not exempt from or effect changes in the provisions of K.S.A. 19-211, and amendments thereto.

(21) Counties may not exempt from or effect changes in the provisions of K.S.A. 19-4001 through 19-4015, and amendments thereto.

(22) Counties may not regulate the production or drilling of any oil or gas well in any manner which would result in the duplication of regulation by the state corporation commission and the Kansas department of health and environment pursuant to chapter 55 and chapter 65 of the Kansas Statutes Annotated and any rules and regulations adopted pursuant thereto. Counties may not require any license or permit for the drilling or production of oil and gas wells. Counties may not impose any fee or charge for the drilling or production of any oil or gas well.

(23) Counties may not exempt from or effect changes in K.S.A. 79-41a04, and amendments thereto.
(24) Counties may not exempt from or effect changes in K.S.A. 79-1611, and amendments thereto.

(25) Counties may not exempt from or effect changes in K.S.A. 79-1494, and amendments thereto.

(26) Counties may not exempt from or effect changes in subsection (b) of K.S.A. 19-202, and amendments thereto.

(27) Counties may not exempt from or effect changes in subsection (b) of K.S.A. 19-204, and amendments thereto.

(28) Counties may not levy or impose an excise, severance or any other tax in the nature of an excise tax upon the physical severance and production of any mineral or other material from the earth or water.

(29) Counties may not exempt from or effect changes in K.S.A. 79-2017 or 79-2101, and amendments thereto.


(31) Counties may not exempt from or effect changes in K.S.A. 2003 Supp. 80-121, and amendments thereto.

(32) Counties may not exempt from or effect changes in K.S.A. 19-228, and amendments thereto.

(33) No county may levy ad valorem taxes under the authority of this section upon any real property located within a city of the first class located in the county of Shawnee to the extent said taxes provide the county with revenue for the funding of services and/or functions otherwise provided by said city of the first class.

(b) Counties shall apply the powers of local legislation granted in subsection (a) by resolution of the board of county commissioners. If no statutory authority exists for such local legislation other than that set forth in subsection (a) and the local legislation proposed under the authority of such subsection is not contrary to any act of the legislature, such local legislation shall become effective upon passage of a resolution of the board and publication in the official county newspaper. If the legislation proposed by the board under authority of subsection (a) is contrary to an act of the legislature which is applicable to the particular county but not uniformly applicable to all counties, such legislation shall become effective by passage of a charter resolution in the manner provided in K.S.A. 19-101b, and amendments thereto.

(c) Any resolution adopted by a county which conflicts with the restrictions in subsection (a) is null and void.