

Shawnee Journal-Herald

12206 Johnson Drive

P.O. Box 8

Shawnee Mission, Ks. 66201

AFFIDAVIT OF PUBLICATION

State of Kansas, Johnson County, ss:

Will Craig being first duly sworn, deposes and says that he is the editor of the Shawnee Journal-Herald, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Johnson County, Kansas, with a general paid circulation on a weekly basis in Johnson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Shawnee Mission, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper

for 2 consecutive weeks, the first publication thereof being made as aforesaid on the

11 day of June, 1978, with subsequent publications being made on the following dates:

21 June, 1978
_____, 19____
_____, 19____
_____, 19____
_____, 19____
_____, 19____

Will Craig
Subscribed and sworn to before me this 23
day of June, 1978

Jo Ann W. Shippee
JO ANN W. SHIPPEE
NOTARY PUBLIC
JOHNSON COUNTY, KANSAS
My commission expires: July 7, 1981
Notary Public in and for
Johnson County, Kansas

Notary Fee ----- \$
Printer's fee ----- \$ 75.00
Additional copies ----- \$
Total Charge ----- \$ 75.00

Public Notices

This Ordinance first published May 17, 1978 as Ordinance No. 107, is being re-published to correct typographical errors made by the city. The correct form is as follows:

ORDINANCE NO. 109

(First published in the Shawnee Journal-Herald Wednesday, June 14, 1978.)

AN ORDINANCE PRESCRIBING THE METHOD OF TAXATION OF MONIES, NOTES AND OTHER EVIDENCE OF DEBT BY THE CITY OF WESTWOOD HILLS, KANSAS, PURSUANT TO THE PROVISIONS AND AUTHORITY OF K.S.A. 79-3109, 1976 Supplement; AND FURTHER PROVIDING FOR THE REDUCTION OF A PRESENT two and one-quarter percent NOW IN EFFECT ON MONIES, NOTES, AND OTHER EVIDENCE OF DEBT IN THE FOLLOWING MANNER HEREINAFTER SET FORTH.

WHEREAS, the legislature of the State of Kansas has authorized cities to reduce or eliminate taxation of monies, notes, and other evidence of debt commencing in the year 1977, and

WHEREAS, the Governing Body of the City of Westwood Hills, Kansas, after due consideration, has deemed it to be in the best interest of the City of Westwood Hills, Kansas to reduce said tax by $\frac{1}{4}$ of 1 percent in the following manner.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF WESTWOOD HILLS, KANSAS:

Section 1. Commencing on January 1, 1979, the rate of taxation by the City of Westwood Hills, Kansas on monies, notes, and other evidence of debt shall be reduced by $\frac{1}{4}$ of 1 percent making a total of such tax for the year two (2).

Section 2. That this Ordinance shall be published once each week for two consecutive weeks in the official City newspaper and if within sixty (60) days following the date of the last publication of this Ordinance, a petition signed by the electors of the City of Westwood Hills, Kansas, equal in number to not less than five percent (5%) of the qualified electors of the City of Westwood Hills, Kansas, is filed in the office of the County Election Commissioner of Johnson County, Kansas requesting the same, no such ordinance shall become effective without first having been submitted to and approved by a majority of electors of the City of Westwood Hills, Kansas, voting thereon at an election called and held thereon. Such election shall be called and held in the manner prescribed for the calling and holding of elections under the General Bond Law of the State of Kansas.

Section 3. If, after sixty (60) days following the date of the last publication of this Ordinance, a petition as described in Section 2 of such Ordinance, there has not been filed with the County Election Commissioner of Johnson County, Kansas, a petition signed by qualified electors of the City of Westwood Hills, Kansas, equal in number to not less than five percent (5%) of the qualified electors of the City of Westwood Hills, Kansas, then a copy of this Ordinance becoming effective, shall be filed with the Secretary of Revenue of the State of Kansas, and the County Treasurer of Johnson County, Kansas.

Section 4. A copy of this Ordinance becoming effective shall be filed with the Secretary of Revenue and the County Treasurer of the County on or before September 1 of the year preceding the year in which such tax shall be applicable.

Section 5. This Ordinance shall be in full force and take effect from and after its passage, approval publication in the official newspaper and on January 1, 1979.

PASSED by the City Council this 6th day of March, 1978.

APPROVED by the Mayor this 6th day of March, 1978.

/s/ Al Tikwart, Jr.
Al Tikwart, Mayor

/s/ Janet Whitehead
Janet Whitehead, City Clerk

48,49

Case No. -----

Plaintiff.

vs.

Defendant.

PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION

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Will Craig

Subscribed and sworn to before me this 23

day of June, 1978

JO ANN W. SHIPPEE
NOTARY PUBLIC
JOHNSON COUNTY, KANSAS
My Appt. Exp. _____
My commission expires: July 7, 1980

Notary Public in and for
Johnson County, Kansas

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PASSED by the City Council this 6th day of March, 1978.

APPROVED by the Mayor this 6th day of March, 1978.

/s/ Al Tikwart, Jr.
Al Tikwart, Mayor

/s/ Janet Whitehead
Janet Whitehead, City Clerk

48,49

Notary Fee - \$

Printer's fee - \$ 75.03

Additional copies - \$

75.03

Total Charge - \$

Case No. _____

Plaintiff.

vs.

Defendant.

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AFFIDAVIT OF PUBLICATION

State of Kansas, Johnson County, ss:

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WHEREAS, the Governing Body of the City of Westwood Hills, Kansas, after due consideration, has deemed it to be in the best interest of the City of Westwood Hills, Kansas to reduce said tax by $\frac{1}{4}$ of 1 percent in the following manner:

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PASSED by the City Council this 6th day of March, 1978.

APPROVED by the Mayor this 6th day of March, 1978.

/s/ Al Tikwart, Jr.
Al Tikwart, Mayor

/s/ Janet Whitehead
Janet Whitehead, City Clerk

48,49

Will Craig being first duly sworn, deposes and says that he is the editor of the Shawnee Journal-Herald, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Johnson County, Kansas, with a general paid circulation on a weekly basis in Johnson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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for 2 consecutive weeks, the first publication thereof being made as aforesaid on the

11 day of June, 1978, with subsequent publications being made on the following dates:

21 June, 1978

_____, 19____

_____, 19____

_____, 19____

_____, 19____

_____, 19____

Will Craig

Subscribed and sworn to before me this 23

June, 1978
day of _____, 19____

Jo Ann W. Shippee

JO ANN W. SHIPPEE
NOTARY PUBLIC
JOHNSON COUNTY, KANSAS
My commission expires: July 7, 1980

Notary Public in and for
Johnson County, Kansas

Notary Fee ----- \$ _____

Printer's fee ----- \$ 75.03

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Total Charge ----- \$ 75.03

Case No. -----

Plaintiff.

vs.

Defendant.

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21 day of JUNE, 1978, with subsequent publications being made on the following dates:

21 June, 1978

_____, 19____

_____, 19____

_____, 19____

_____, 19____

_____, 19____

Will Craig
23

Subscribed and sworn to before me this _____

June, 1978

day of _____, 19____

Jo Ann W. Shippee

JO ANN W. SHIPPEE
NOTARY PUBLIC
JOHNSON COUNTY, KANSAS
My Comm. Expires July 1982
Notary Public in and for Johnson County, Kansas

Public Notices

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WHEREAS, the Governing Body of the City of Westwood Hills, Kansas, after due consideration, has deemed it to be in the best interest of the City of Westwood Hills, Kansas to reduce said tax by $\frac{1}{4}$ of 1 percent in the following manner:

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Section 5. This Ordinance shall be in full force and take effect from and after its passage, approval publication in the official newspaper and on January 1, 1979.

PASSED by the City Council this 6th day of March, 1978.

APPROVED by the Mayor this 6th day of March, 1978.

/s/ Al Tikwart, Jr.
Al Tikwart, Mayor

/s/ Janet Whitehead
Janet Whitehead, City Clerk

Notary Fee ----- \$ _____

Printer's fee ----- \$ 75.00

Additional copies ----- \$ _____

Total Charge ----- \$ 75.00

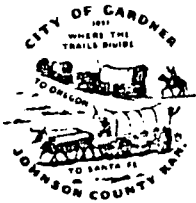
Case No. -----

Plaintiff.

vs.

Defendant.

PROOF OF PUBLICATION



CITY OF GARDNER

OFFICE OF CITY CLERK

112 So. Elm P.O. Box 647

(913) 884-7535

GARDNER, KANSAS 66030



January 10, 1977

Edna Craig
Johnson County Treasurer
Johnson County Court House
Olathe, Kansas 66061

No Duty

Dear Mrs. Craig:

Please find enclosed a copy of Ordinance 1260,
for filing, which eliminates the intangible tax
for the City of Gardner, Kansas, effective January 1, 1977.
Also, proof of publication.

I am also sending Don Curry, County Clerk a copy,
and Kansas Secretary of Revenue of Kansas.

Thanking you.

Yours truly,

Russell McConnell

Russell McConnell
City Clerk

RM:nw

cc: County Clerk
Ks. Secy of Revenue
Bushman & Wolf, City Auditors

COPY

ORDINANCE NO. 1260

AN ORDINANCE ELECTING NOT TO LEVY AN INTANGIBLE TAX FOR THE CITY OF GARDNER, KANSAS.

WHEREAS, the City of Gardner, Kansas, has the power and right to establish an intangible tax for the benefit of the City of Gardner, Kansas, upon money, notes and other evidence of debt having a tax situs in the City of Gardner, Kansas; and,

WHEREAS, pursuant to the authority of House Bill No. 3112, passed by the 1976 Legislature of the State of Kansas, effective on April 1, 1976, the City of Gardner, Kansas, may elect not to levy an intangibles tax upon money, notes and other evidence of debt having a tax situs in the City of Gardner, Kansas; and,

WHEREAS, it has been found and determined after due deliberation and consideration that said above-described tax should not be levied by said City.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF GARDNER, KANSAS:

SECTION ONE: The City of Gardner, Kansas, pursuant to the authority of House Bill No. 3112, passed by the 1976 Legislature of Kansas, effective on April 1, 1976, hereby elects not to levy an intangibles tax, upon money, notes, and other evidence of debt having a tax situs in the City of Gardner, Kansas, effective January 1, 1977.

SECTION TWO: That this ordinance shall be published once each week for two (2) consecutive weeks in the official city newspaper, and if, within sixty (60) days following the date of the last publication of this ordinance, a Petition signed by the electors of the City of Gardner, Kansas, equal in number to not less than five (5%) percent of the qualified electors of the City of Gardner, Kansas, is filed in the Office of the County Election Officer requesting the same, no such ordinance shall become effective without first having been submitted to and approved by a majority of the electors of the City voting thereon at an election called and held thereon. Such election shall be called and held in the manner prescribed for the calling and holding of elections under the general bond law.

SECTION THREE: If, after sixty (60) days following the date of the last publication of this ordinance, a Petition as described in Section Two above or within sixty (60) days following the date of the last publication of such ordinance there has not been filed with the County Election Officer, a protest signed by qualified electors of the City of Gardner, Kansas, equal in number to not less than five (5%) percent of the qualified electors of the City of Gardner, Kansas, then a copy of this ordinance becoming effective shall be filed with the Kansas Secretary of Revenue and the County Treasurer of Johnson County, Kansas.

SECTION FOUR: This ordinance shall be in full force and take effect from and after its passage, approval, publication in the official newspaper and January 1, 1977.

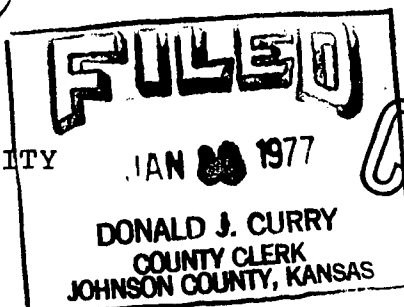
PASSED and APPROVED this 21st day of June, 1976.

ATTEST:

James C. Hart
Mayor

Russell M. Campbell
City Clerk
(SEAL)

APPROVED AS TO FORM AND LEGALITY
James R. Hubbard
Breyfogle, Gardner, Martin,
Davis & Kreamer
110 S. Cherry, Olathe, Kansas
Attorney for the City



Bill Wiperman

being first duly sworn, deposes and says: That he is

editor of The Gardner News, a
(name of newspaper)

weekly newspaper printed in the State of Kansas, and published in and of general circulation in Johnson County, Kansas, with a general paid circulation on a yearly basis in Johnson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Gardner in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 2

consecutive weeks, the first publication thereof being made as

aforesaid on the 22nd day of June, 1976.

with subsequent publications being made on the following dates:

June 30th, 1976, 19
_____, 19, 19
_____, 19, 19

Bill Wiperman

Subscribed and sworn to before me this 30th day of

June, 1976.

NADINE JEFFERSON
NOTARY PUBLIC
JOHNSON COUNTY, KS.
My Commission Expires July 27, 1977
My Commission Expires: July 27, 1977

Printer's fee \$ 19.95

Additional copies \$ _____

IN THE COURT OF
JOHNSON COUNTY, KANSAS

....., 19.....

The within Proof of Publication approved.

Judge.

(First published in The Gardner News Wednesday, June 23, 1976)
ORDINANCE NO. 1976-01
AN ORDINANCE ELECTING NOT TO LEVY AN INTANGIBLE TAX FOR THE CITY OF GARDNER, KANSAS.

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SECTION FOUR: This ordinance shall be in full force and take effect from and after its passage, approval, publication in the official newspaper and January 1, 1977.

PASSED and APPROVED this 21st day of June, 1976.

James C. Hart
Mayor

ATTEST:

S. Russell McConnell
Russell McConnell
City Clerk

(SEAL)

APPROVED AS TO FORM AND LEGALITY

James R. Hubbard
Breyfogle, Gardner, Martin, Davis & Kreamer

110 S. Cherry, Olathe, Kansas

COPY

I, Russell McConnell, City Clerk of the City of Gardner, Kansas hereby certify that the foregoing Ordinance No. 1260 is a true and correct copy and was passed and approved on the 21st day of June, 1976, by the Governing Body of said City.

(SEAL)


Russell McConnell
City Clerk

Items taxes

- Corporate shares, 3, 4, 5, 10, 13, 14
- Oil and gas interests, 9, 11
- Mortgage registration tax distinguished, 12
- Particular taxpayers
 - Banks, 2, 3, 5
 - Life insurance companies, 1
- Situs and domicile, 8, 13

CASE ANNOTATIONS

Annotations to L. 1927, ch. 326, §1:

1. Act considered in determining deductions to be allowed life insurance companies. *State, ex rel., v. Haynes*, 128 K. 343, 346, 278 P. 39.
2. Construed in connection with § 5219 of federal banking statute; classification must operate uniformly. *Voran v. Wright*, 129 K. 1, 281 P. 938. Affirmed: 129 K. 601, 284 P. 807.
3. Low rate on bank stock as an unlawful discrimination as against tangible property. *Stevenson v. Metsker*, 130 K. 251, 286 P. 673.
4. Constitutionality of classification of corporation shares considered. *Ryan v. State Tax Commission*, 132 K. 1, 2, 3, 294 P. 938.
5. Moneys and credits law renders invalid tax imposed by 79-1101 as applied to national bank shares. *Nat'l Bank v. McFarland*, 20 F.2d 416. Real party in interest. *McFarland v. Central Nat. Bank*, 26 F.2d 890.

Annotations to L. 1931, ch. 312, §1:

6. Cited in discussing recovery by county of illegal taxes wrongfully distributed. *Nemaha County Comm'rs v. City of Seneca*, 138 K. 895, 897, 28 P.2d 1034. Limited: *Harvey County Comm'rs v. School District*, 139 K. 457, 459, 32 P.2d 812.
7. State tax commission has authority to review, consider and determine tax matters under this act. *Allen v. Burke*, 143 K. 257, 258, 263, 53 P.2d 894.
8. Intangible tax situs of corporation's funds within state determined. *State v. Peterson*, 147 K. 626, 627, 78 P.2d 60.

Oil and gas leases held within term "notes and other evidences of debt." *National Bank v. State Commission of Revenue and Taxation*, 176 K. 617, 272 P.2d 1070. Affirmed: 177 K. 274, 280, 279 P.2d 257.

Annotations to L. 1939, ch. 327, §1:

10. 1939 amendment taxing shares of stock at intangible rate held valid. *Hunt v. Eddy*, 150 K. 1, 4, 5, 7, 8, 9, 10, 13, 14, 90 P.2d 747.
11. Mentioned in holding 79-3101, 79-3102 applicable to assignment of oil and gas lease production payments. *National Bank of Tulsa v. Warren*, 177 K. 281, 284, 279 P.2d 262.
12. Tax levied hereunder compared with mortgage registration tax. *Missouri Pacific Railroad Co. v. Deering*, 184 K. 283, 287, 336 P.2d 482.
13. Delaware corporation; commercial domicile in Kansas; stocks owned taxable hereunder under facts. *Sinclair Pipe Line Co. v. State Commission of Revenue & Taxation*, 184 K. 713, 714, 339 P.2d 341.
14. Shares of stock included within "notes and other evidence of debt"; not unconstitutional that tangible and intangible property are assessed differently. *Commercial National Bank v. Board of County Commissioners*, 201 K. 280, 283, 440 P.2d 634.

79-3108a. Subchapter S corporation distributions. Except for distributions made from earnings or profits of any small busi-

ness corporation, as defined by section 1371 of the internal revenue code as enacted in 1954 (26 U.S.C. 1371), accumulated by that corporation prior to the time that it has made the election under section 1372 of the internal revenue code of 1954 (26 U.S.C. 1372), all earnings or profit distributed by any such small business corporation having such an election in effect to a person who was a shareholder of such corporation at the time of the distribution shall not be considered to be gross earnings from money, notes or other evidence of debt for the purpose of K.S.A. 79-3109.

History: L. 1976, ch. 419, § 1; July 1.

79-3109. Moneys, notes and other evidences of debt; classified for purpose of taxation; rate of tax; modification of rate of tax or exemption therefrom by counties, cities and townships; exempt from all other property or ad valorem taxation. Moneys, notes and other evidences of debt as defined in K.S.A. 79-3108 and acts amendatory thereof, are hereby separately classified for taxation purposes as authorized by section 1 of article 11 of the constitution of the state of Kansas and shall hereafter be taxed annually as hereinafter provided.

(a) Except as otherwise provided by subsection (b) of this section, any person owning money, notes and other evidence of debt at any time during his or her taxable year ending during the last preceding calendar year shall, as of January 1 of the current year, be subject to a tax equivalent to three percent (3%) upon the total gross earnings received by him or her from such money, notes and other evidences of debt during such taxable year and such money, notes and other evidences of debt shall be exempt from all other property or ad valorem taxation. Debts shall not be subject to deduction from credits or other property separately classified and taxed under the provisions of this act.

(b) The board of county commissioners of any county may, in the year 1977 or in any year thereafter, by resolution fix the rate of the tax levied for the benefit of such county upon money, notes and other evidence of debt having a tax situs in such county at a rate other than the rate prescribed in subsection (a) of this section, but the rate so fixed shall be in the amount of one-fourth of

one percent of the total gross earnings, or any multiple thereof not exceeding an amount equal to three-fourths of one percent of the total gross earnings received from such money, notes and other evidence of debt during the taxable year of the taxpayer ending during the last preceding calendar year. Such board may by resolution, in lieu of prescribing a rate of taxation, elect that no tax shall be levied for the benefit of such county upon money, notes, and other evidence of debt having a tax situs in such county. Every resolution adopted by the board of county commissioners of any county under the authority of this subsection shall be published once each week for two consecutive weeks in the official county newspaper. If within sixty (60) days following the date of the last publication of such resolution a petition signed by electors of the county equal in number to not less than five percent (5%) of the qualified electors of such county is filed in the office of the county election officer requesting the same, no such resolution shall become effective without first having been submitted to and been approved by a majority of the electors of the county voting thereon at an election called and held thereon. All such elections shall be called and held in the manner prescribed for the calling and holding of elections under the general bond law. The governing body of any city may, in the year 1977 or in any years thereafter, by ordinance fix the rate of the tax levied for the benefit of such city upon money, notes and other evidence of debt having a tax situs in such city at a rate other than the rate prescribed in subsection (a) of this section, but the rate so fixed shall be in the amount of one-fourth of one percent of the total gross earnings, or any multiple thereof not exceeding an amount equal to two and one-fourth percent (2¼%) of the total gross earnings received from such money, notes and other evidence of debt during the taxable year of the taxpayer ending during the last preceding calendar year. Such governing body may by ordinance, in lieu of prescribing a rate of taxation, elect that no tax shall be levied for the benefit of such city upon money, notes, and other evidence of debt having a tax situs in such city. Every ordinance passed by any city under the authority of this subsection shall be published once each week for two

consecutive weeks in the official city newspaper. If within sixty (60) days following the date of the last publication of such ordinance a petition signed by electors of the city equal in number to not less than five percent (5%) of the qualified electors of such city is filed in the office of the county election officer requesting the same, no such ordinance shall become effective without first having been submitted to and been approved by a majority of the electors of the city voting thereon at an election called and held thereon. All such elections shall be called and held in the manner prescribed for the calling and holding of elections under the general bond law. The township board of any township may, in the year 1977 or in any year thereafter by resolution fix the rate of the tax levied for the benefit of such township upon money, notes and other evidence of debt having a tax situs in such township at a rate other than the rate prescribed in subsection (a) of this section, but the rate so fixed shall be in the amount of one-fourth of one percent of the total gross earnings, or any multiple thereof not exceeding an amount equal to two and one-fourth percent (2¼%) of the total gross earnings received from such money, notes and other evidence of debt during the taxable year of the taxpayer ending during the last preceding calendar year. Such board may by resolution, in lieu of prescribing a rate of taxation, elect that no tax shall be levied for the benefit of such township upon money, notes and other evidence of debt having a tax situs in such township. Every resolution adopted by the township board of any township under the authority of this subsection shall be published once each week for two consecutive weeks in a newspaper having general circulation in the township. If within sixty (60) days following the date of the last publication of such resolution a petition signed by electors of the township equal in number to not less than five percent (5%) of the qualified electors of such township is filed in the office of the county election officer requesting the same, no such resolution shall become effective without first having been submitted to and been approved by a majority of the electors of the township voting thereon at an election called and held thereon. All such elections shall be called and held in the manner pre-

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History:
ch. 312, §
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390, § 1; I
437, § 1; I
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3. Contra
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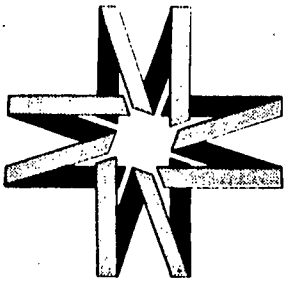
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5. Cited i
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THE CITY OF MERRIAM

9000 WEST 62nd TERRACE
MERRIAM, KANSAS 66202

JOSEPHINE M. McCAULEY
City Clerk

July 20, 1977

Mrs. Edna C. Craig
City Treasurer
Court House
Olathe, Kansas 66061

Dear Mrs. Craig:

A copy of ordinance number 746, pertaining to the orderly elimination of intangible tax passed and approved by the governing body on May 2, 1977, is enclosed.

As no petition has been filed protesting this ordinance, this is being submitted to you for filing in your office. Please send four copies indicating proof of filing and bill the city for any charge which might be due.

Sincerely,

CITY OF MERRIAM

Josephine M. McCauley
Josephine M. McCauley
City Clerk

JMM:dc

CERTIFICATE OF TRUE COPY

I, Josephine M. McCauley, City Clerk of
the City of Merriam, Kansas, hereby certify that the foregoing and
attached Ordinance, No. 746, is a true and correct copy
of Ordinance No. 746, duly passed and published according
to law.

Dated this 20 day of July, 1977.

Josephine M. McCauley
City Clerk

AN ORDINANCE PRESCRIBING THE METHOD OF TAXATION OF MONIES, NOTES AND OTHER EVIDENCE OF DEBT BY THE CITY OF MERRIAM, KANSAS, PURSUANT TO THE PROVISIONS AND AUTHORITY OF K.S.A. 79-3109, 1976 Supplement; AND FURTHER PROVIDING FOR THE ORDERLY ELIMINATION OF A PRESENT TWO AND ONE-QUARTER PERCENT (2¼%) NOW IN EFFECT ON MONIES, NOTES AND OTHER EVIDENCE OF DEBT IN THE FOLLOWING MANNER HEREINAFTER SET FORTH.

WHEREAS, the legislature of the State of Kansas has authorized cities to reduce or eliminate taxation of monies, notes and other evidence of debt commencing in the year 1977; and

WHEREAS, the Governing Body of the City of Merriam, Kansas, after due consideration, has deemed it to be in the best interest of the City of Merriam, Kansas, to phase out said tax over a two (2) year period in the following manner:

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF MERRIAM, KANSAS:

Section 1. Commencing on January 1, 1978, the rate of taxation by the City of Merriam, Kansas, on monies, notes and other evidence of debt shall be reduced by one and one-quarter percent (1¼%) making a total of such tax for the year ONE PERCENT (1%).

Section 2. Commencing on January 1, 1979, the rate of taxation by the City of Merriam, Kansas, on monies, notes and other evidence of debt shall be reduced ONE PERCENT (1%), making a total of such tax for the year 1979 zero percent (0%), which reduction shall totally eliminate such tax for all succeeding years.

Section 3. That this Ordinance shall be published once each week for two consecutive weeks in the official City newspaper and if within sixty (60) days following the date of the last publication of this Ordinance, a petition signed by the electors of the City of Merriam, Kansas, equal in number to not less than five percent (5%) of the qualified electors of the City of Merriam, Kansas, is filed in the office of the County Election Commissioner of Johnson County, Kansas, requesting the same, no such ordinance shall become effective without first having been submitted to and approved by a majority of electors of the City of Merriam, Kansas, voting thereon at an election called and held thereon. Such election shall be called and held in the manner prescribed for the calling and holding of elections under the General Bond Law of the State of Kansas.

Section 4. If, after sixty (60) days following the date of the last publication of this Ordinance, a petition as described in Section 3 above or within sixty (60) days following the date of the last publication of such Ordinance, there has not been filed with the County Election Commissioner of Johnson County, Kansas, a protest signed by qualified electors of the City of Merriam, Kansas, equal in number to not less than five percent (5%) of the qualified electors of the City of Merriam, Kansas,

then a copy of this Ordinance becoming effective, shall be filed with the Secretary of Revenue of the State of Kansas, and the County Treasurer of Johnson County, Kansas.

Section 5. A copy of this Ordinance becoming effective shall be filed with the Secretary of Revenue and the County Treasurer of the County on or before September 1 of the year preceding the year in which such tax or the removal thereof shall be applicable.

Section 6. This Ordinance shall be in full force and take effect from and after its passage, approval, publication in the official City newspaper and on January 1, 1978.

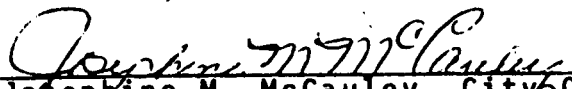
PASSED by the City Council this 2nd day of May, 1977.

APPROVED by the Mayor this 2nd day of May, 1977.


Charles F. Anderson, Mayor

SEAL:

ATTEST:


Josephine M. McCauley, City Clerk

RECEIVED JUL 21 1977

APPROVED AS TO FORM:


Thomas W. Stockwell, City Attorney


Rachel Barlow
Deputy County Treasurer