

WESTWOOD HILLS, KANSAS
ORDINANCE NO. 124

AN ORDINANCE LEVYING A CITY GROSS EARNINGS TAX
ON INTANGIBLES FOR THE YEAR 1983 AND THEREAFTER.

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

Section 1. In accordance with the provisions of House Bill No. 3142, Laws of 1982, there is hereby levied in the City of Westwood Hills, Kansas a tax of _____ percent (____%) on the gross earnings from money, notes and other evidence of debt, commonly known as intangibles, having a taxable situs in the City. Such tax is hereby levied for the year 1983 and thereafter, on the gross earnings from such intangibles and shall be applicable to such earnings and subject to such exemptions as provided by law.

Section 2. This ordinance shall be published once in the official city newspaper, and a copy duly certified shall be transmitted to the county treasurer of Johnson County.

Passed by the Governing Body of the City of Westwood Hills, Kansas this _____ day of _____, 1982.

Al W. Tikwart, Jr., Mayor

ATTEST:

Martha Gehrig, City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF Kansas, Johnson County, ss:

William Shippee being first duly sworn, deposes and says that he is the publisher 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 published weekly at least 50 times a year; has been 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 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

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

14th day of July, 1982, with
subsequent publications being made on the following dates:

_____, 19____

_____, 19____

_____, 19____

_____, 19____

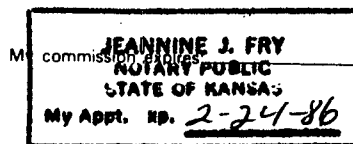
William D. Shippee

Subscribed and sworn to before me this 16th

day of July, 1982

Jeannine J. Fry

Notary Public in and for
Johnson County, Kansas



Notary Fee \$ _____

Printers Fee \$ 13.52

Total Charge \$ 13.52

WESTWOOD HILLS, KANSAS

First published in the Shawnee Journal Herald
Wednesday, July 14, 1982

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AN ORDINANCE LEVYING A CITY GROSS EARNINGS TAX ON INTANGIBLES FOR THE YEAR 1983 AND THEREAFTER.

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Section 1. In accordance with the provisions of House Bill No. 3142, Laws of 1982, there is hereby levied in the City of Westwood Hills, Kansas a tax of two percent (2 percent) on the gross earnings from money, notes and other evidence of debt, commonly known as intangibles, having a taxable situs in the City. Such tax is hereby levied for the year 1983 and thereafter, on the gross earnings from such intangibles and shall be applicable to such earnings and subject to such exemptions as provided by law.

Section 2. This ordinance shall be published once in the official city newspaper, and a copy duly certified shall be transmitted to the county treasurer of Johnson County.

Passed by the Governing Body of the City of Westwood Hills, Kansas this 6th day of July, 1982.

AIW. Tikwart, Jr., Mayor

ATTEST:

Martha Gehrig, City Clerk

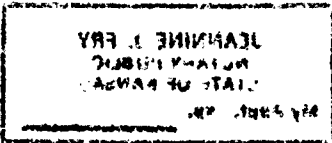
Case No.

Plaintiff.

vs.

Defendant.

PROOF OF PUBLICATION



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Passed by the Governing Body of the City of Westwood Hills, Kansas this _____ day of _____, 1982.

Al W. Tikwart, Jr., Mayor

ATTEST:

Martha Gehrig, City Clerk

WAGNER, LEEK & MULLINS

ATTORNEYS AT LAW

4101 WEST 54TH ST. TERRACE

SHAWNEE MISSION, KANSAS 66205

AC 913-236-5292

LAWRENCE R. WAGNER
CAROLEE SAUDER LEEK
WILLIAM J. MULLINS, JR.
RONALD S. REUTER
KENT T. PERRY
J. O. BIGGS
DAVID C. SEITTER
ROBERT W. NAIBERT

OF COUNSEL
M. C. SLOUGH
RUSSELL C. LEFFEL

June 10, 1982

Mrs. Martha Gehrig
2117 West 49th
Westwood Hills, Kansas 66205

Dear Martha:

Although I do not agree that adopting two different ordinances concerning the intangibles tax is required, as a practical matter it is easier to go with the flow than to swim up stream.

Therefore, I am enclosing the original and five copies of Ordinance No. 124 which should be passed at the July meeting, published and a certified copy sent to the County Treasurer.

If you have any questions, please give me a call.

Sincerely,



Ronald S. Reuter
City Attorney

RSR/crs
Enclosure
cc: The Honorable Al W. Tikwart, Jr.

JOHNSON COUNTY KANSAS

Office of the County Clerk

COURT HOUSE
OLATHE, KANSAS 66061
782-5000

Donald J. Curry
County Clerk

June 9, 1982

Mrs. Martha Gehrig, City Clerk
City of Westwood Hills
2117 W. 49th St.
Shawnee Mission, Kansas 66205

Dear Mrs. Gehrig:

Please find enclosed a copy of a letter we received from the Kansas Department of Revenue regarding the intangible tax filing requirements.

We understand your city is adopting the local option intangibles tax in 1982, therefore, the information contained in this letter would be of interest to your city.

Also, we have been informed by the State that they are in the process of mailing us the new forms. We will contact you when we receive them so you can make the new forms available to your citizens in order for them to comply with House Bill #3142, New Sec. 4.

Very truly yours,



Donald J. Curry
County Clerk

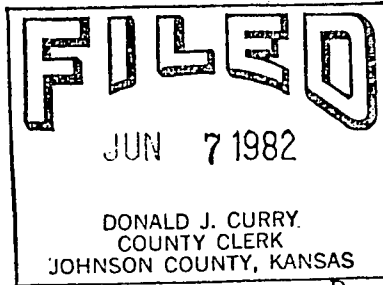
DJC:lh

cc: Bob Hale



Kansas
DEPARTMENT OF REVENUE

Third Floor
State Office Building
TOPEKA, KANSAS 66625



Re: Filing of Local Option
Intangibles Tax Returns

Dear County Clerk:

The purpose of this letter is to clarify the position of the Department of Revenue with respect to the local option intangibles tax filing requirements in 1982.

It is the opinion of this office that, in the event your county, or any city or township located therein, adopts a local option intangibles tax in 1982, all persons liable for the payment thereof must be required to file a 1982 intangibles tax return with you regardless of whether such person has already filed a return with the Department of Revenue. This is true because none of the returns which have been sent to you pursuant to prior state law can be considered to have been a certification of tax payable within the meaning of K.S.A. 79-3111 (now repealed). Because it was unknown whether any jurisdiction would reimpose the tax and the rate thereof could not have been known, the returns which you have been sent should only be used to determine which individuals, in addition to those which had not yet filed, should be required to file a return.

Only the top portion of those returns which were filed with the Department of Revenue has been sent to you because confidentiality provisions of Kansas law (K.S.A. 1981 Supp. 79-3234) have prevented us from disclosing certain information contained on the lower portion of the returns. There is no such prohibition where the taxpayer files the 1982 return with your office.

For purposes of determining the need for additional forms, we also request that you notify me in writing when your county, or any city or township located therein adopts an ordinance or resolution imposing the tax. After June 15, the Department of Revenue will have new forms available which may be used in lieu of the Form 200. If any of your local jurisdictions have adopted the tax, you may request additional forms.

If you have any questions on any other aspect of our position or duties under the intangibles tax act, feel free to call me at (913) 296-3044, Alan Alderson (913) 296-2381, or Bill Edds (913) 296-3041. Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Mark Beshears".

Mark Beshears
Director of Taxation

MB:jc

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Section 2. This ordinance shall be published once in the official city newspaper, and a copy duly certified shall be transmitted to the county treasurer of Johnson County.

Passed by the Governing Body of the City of Westwood Hills, Kansas this 6 day of July, 1982.

Al W. Tikwart, Jr., Mayor

ATTEST:

Martha Gehrig, City Clerk