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State Commission of Revenue and Taxation

Emergency Warrants

The State Commission of Revenue and Taxation has authorized the issuing of emergency warrants by the following political units because of revenue shortage (*)...

Table with columns: Political Unit, Date, Amount, Fund. Lists various counties and their respective tax amounts.

KANSAS STATE REVENUE TRENDS

Collections for the First Eleven Months of Each of Calendar Years 1942, 1943 and 1944 and Five-Year Average (Except for Sales, Compensating, and Cereal Malt Taxes Which are Four-Year Averages) First Eleven Months of Calendar Years 1937, 1938, 1939, 1940 and 1941.

Wm. Ljungdahl, chairman of the Kansas State Commission of Revenue and Taxation, reports the following state tax collections by the Commission:

Table: Income Tax (Gross). Columns: Month, 1944, 1943, 1942, 5-Year Average. Rows: November, 11-Month Total.

Table: Sales and Compensating Taxes (Net). Columns: Month, 1944, 1943, 1942, 5-Year Average. Rows: November, 11-Month Total.

Table: Cereal Malt Beverage and Cereal Malt Products Taxes (Gross). Columns: Month, 1944, 1943, 1942, 5-Year Average. Rows: November, 11-Month Total.

Table: Cigarette Tax (Net). Columns: Month, 1944, 1943, 1942, 5-Year Average. Rows: November, 11-Month Total.

Table: Motor Vehicle Fuel Tax (Net). Columns: Month, 1944, 1943, 1942, 5-Year Average. Rows: November, 11-Month Total.

Table: Motor Vehicle License Fees. Columns: Month, 1944, 1943, 1942, 5-Year Average. Rows: November, 11-Month Total.

Table: Highway Mileage Taxes. Columns: Month, 1944, 1943, 1942, 5-Year Average. Rows: November, 11-Month Total, Totals.

Table: S.D. No. 47 to S.D. No. 136. Lists various districts and their respective tax amounts.

Table: S.D. No. 63 to S.D. No. 136. Lists various districts and their respective tax amounts.

New Ordinances

Kansas City has enacted a new comprehensive license or occupation tax ordinance.

Humboldt has amended certain sections of its licensing ordinance and especially as regards carnivals, circuses, concerts, exhibitions, merry-go-rounds, peddlers, photographers, rodeos, transient shows, street salesmen and transient merchants.

Clifton makes it unlawful to dismantle or wreck any building without removing all foundations, debris and rubbish.

Gardner has a new ordinance relating to the construction and location of outhouses.

Logan has enacted a building code.

Wichita regulates the operation of aircraft over the city. It has also created the office of the assistant director of service and water supply superintendent. Also it has enacted ordinances amending previous ordinances relating to occupation taxes on transportation companies and water companies and it has passed an ordinance levying an occupation or license tax for revenue upon gas companies.

Winfield has passed the United States standard milk ordinance.

Harper has amended its milk ordinance in some particulars.

Florence prohibits any minor under sixteen years of age to play pool, snooker, bowling or billiards in any licensed place unless, being between the age of 14 and 16 years, he furnishes to the proprietor a written consent signed by his parents or legal guardian.

Solomon now has a curfew ordinance.

Collyer requires dances to close at twelve o'clock midnight.

Concordia has changed its building code in some particulars.

Hutchinson has amended its milk ordinance with regard to the license fees of producers and processors.

Inquiries Received

During the month of November, 1944, the State League received 39 inquiries on 31 different subjects from city officials and others, as follows:

Table: Inquiries Received. Columns: Official, Cities 1st and 2nd Class, Cities 3rd Class, Total. Lists various city officials and their inquiry counts.

Hutchinson

The proposition to issue \$2,000,000 in bonds for the construction of a municipal building was defeated November 7 by a vote of 3,457 for and 6,053 against.

Eureka

At a special election November 7, citizens defeated a proposed \$27,000 bond issue for a municipal airport. The vote was 531 for and 765 against.

Kansas City

Contract has been let for improvement of three parking lots. The low bid was \$69,973.47.

REFERENCE: B and B 3s-24614 FILE: INV. Form A628-M Q

As head of the Division of Provision for Revision Was a man of prompt decision—Morton Quirk, Ph.D. in Calisthenics P. D. Q. in Pathogenics. He had just the proper background for the work.

From the pastoral aroma of Aloma, Oklahoma With a pittance of a salary in hand His acceptance had been whetted, even aided and abetted By enrolment that netted some five grand.

So, with energy ecstatic this fanatic left his attic And hastened on to Washington, D. C. Where with verve and vim and vigor, he went hunting for the nigger In the woodpile of the W.P.B.

After months of patient process Morton's spicular proboscis Had unearthed a reprehensible hiatus In reply by Blair and Blair to his thirteenth questionaire In connection with their inventory status.

They had written — "Your directive when effective was defective In its ultimate objective — and what's more Woolithic Hieroglyphics is, to us, much more specific Than the drivel you keep dumping at our door."

This sacrilege discovered, Morton fainted — but recovered Sufficiently to write, "We are convinced That sabotage is camouflaged behind perverted persiflage Expect me on the 22nd inst."

But first he sent a checker, then he sent a checker's checker, Still nothing was disclosed as being wrong. So a checker's checker's checker came to check the checker's checker And the process was laborious and long.

Then followed a procession of the follow-up profession Through the records of the firm of Blair and Blair From breakfast until supper some new super follow-upper Tore his hair because of Morton's questionnaire.

The file is closed, completed, though our Hero, undefeated Carries on in some Department as before But Vic'ry is in sight of — not because of — but in spite of Doctor Morton's mighty efforts in the War.



City Government

President, Howard Payne, City Clerk, Kansas City 1st V. P. Herman Shorb, Mayor, Liberal 2nd V. P. O. M. Goodrich, City Manager, Stockton Directors: Otto B. Wenrich, Mayor, Oxford Don C. McIlrath, Mayor, Great Bend E. R. Gould, Com. of Finance, Parsons Z. Arthur Nevins, Mayor, Dodge City Vincent F. Hiebsch, City Attorney, Wichita John A. Pomeroy, City Clerk, Holton Executive Director, John G. Stutz, Topeka. General Attorney, Albert B. Martin, Topeka.

City officials are especially invited to report achievements in city administration and city government which have news interest and value to other city officials.

Minutes Executive Committee

The executive committee of The League of Kansas Municipalities met in the office of the executive director December 16, 1944, pursuant to the call of the president. Present at the meeting were: Payne, Hiebsch, Pomeroy, McIlrath, Gould, Nevins and Stutz. Absent: Shorb, Goodrich and Wenrich.

The minutes of the September 18 meeting were approved. The executive director reported that he had executed a contract with the Capper Printing Company for the year ending December 11, 1945; that the Kansas Government Journal had been accepted into the membership of the Audit Bureau of Circulations; and that pursuant to the authorization of the executive committee, President Payne had employed F. A. McCoy, certified public accountant, to make the annual audit of the State League.

The executive director presented the 1945 budget as published at page 38 of the December, 1944, issue of Kansas Government Journal. After some discussion and explanations, motion by Nevins seconded by Gould that the budget be adopted. Motion carried.

It was reported that there was one delinquent member city; no delinquent subscribers to the Government Journal; and no delinquent advertising accounts. It is anticipated there would be less than \$50 in bills receivable at the end of the year. The executive director reported that his estimate of the cash position of the State League published with the budget still seemed reasonable.

New Legislation Approved

The legislative committee report was made to the executive committee by Albert B. Martin, general counsel for the State League and secretary of the legislative committee. The executive committee approval was given to proposed bills on the following subjects:

State highway commission responsibility for state highway connecting link streets; improvement of major traffic ways by cities at large; the establishment and use of city reserve funds; extension of authority to all cities to make sewer rental charges; providing a four-year term for elected officers of cities of the third class; consolidated city tax levy; and authority to purchase surplus federal property. The executive committee approved the basic principles in the state-wide city retirement bill presented by the legislative committee but returned the bill to the committee for simplification.

The executive committee endorsed the resolution of the Kansas County Commissioners Association asking for state authority for counties to build airports or to build county and city jointly-owned airports where

Surety Bond Rates Reduced

The Towner Rating Bureau on December 26, 1944, announced a 20% rate reduction on bonds for Kansas city treasurers, commissioners of finance and revenue and treasurers of hospitals. A 20% rate reduction was also announced for all other city employees not specifically rated.

Representatives of the State League for several years have sponsored a movement to determine the reasonableness of the rates on bonds for city officers in light of the state uniform accounting, auditing and cash basis laws. Recently a meeting was held by Chas. Hobbs, State Insurance Commissioner, on the matter. The State League representative advocated a survey of the advantages accruing to surety companies under these statutes. The Towner Rating Bureau had a study made. These rates were established following the filing of the report on the study.

(Revised December 26, 1944)

**Change is effective immediately as to new bonds covering new appointments and at the respective anniversary dates of existing bonds.

Table: Kansas 123e City, Town and Village Officials. Lists various positions and their respective rates.