



## Kingman County Commission

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**FOR IMMEDIATE RELEASE** – Feb. 11, 2014

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### **Kingman County will ask voters for one-cent sales tax**

The Kingman County Commission voted unanimously Monday to put a one-cent, general countywide sales tax to voters for their approval this spring.

If approved, the tax would be in effect for 20 years. Commissioners indicated the county's share of revenue would be used to help fund construction of a new Law Enforcement Center but funds would not be restricted to that use. Commissioners reaffirmed their intent to build a new county Law Enforcement Center and to use sales tax to fund it.

The commission will meet with the county's bond counsel on Feb. 18 to work out details, including how the ballot question will be worded. No firm election date was set but it was noted that meeting publication requirements would preclude having an election for at least 60 days. The election probably will be in late April.

The county estimates a one-cent, general sales tax would generate more than \$900,000 annually. That estimate is based on what the county's current three-quarter cent sales tax is raising. In 2013, the Kansas Department of Revenue reports the three-quarter cent tax generated \$682,000. Using that as a base, a one-cent tax would raise between \$908,000 and \$912,000.

Kansas law dictates that revenues from a general countywide sales tax are shared by the county and the incorporated cities in the county (Cunningham, Kingman, Nashville, Norwich, Penalosa, Spivey and Zenda). Distribution is based on a two-part formula that takes into account property taxes levied in the previous year and population.

In Kingman County, slightly more than 63 percent of general sales tax revenues would go to the county, while 26.5 percent of the revenue would go to the City of Kingman. The cities of Cunningham and Norwich would each receive 4 percent. The smaller cities would each receive less than 1 percent (Nashville, 4/10 percent; Penalosa, 1/10 percent; Spivey, 5/10 percent, and Zenda, 7/10 percent).

Using a total estimated annual revenue of \$910,000, the tax would generate \$576,875 annually for the county. The City of Kingman would receive \$241,562. Cunningham and Norwich would each receive approximately \$36,400 annually. Other cities' shares would be: Nashville, \$4,133; Penalosa, \$1,178; Spivey, \$5,097; Zenda, \$6,373.

All revenue from the county's current three-quarter cent sales tax goes to the county and is dedicated to road and bridge improvements. That tax will expire at the end of 2020.

The county has been working toward building a new LEC for more than a year. The decision to pursue the one-cent general sales tax came after commissioners decided Monday not to ask the architect for bid-ready construction plans for the current LEC design. Commissioners stressed the sales tax vote is not a vote for a particular LEC plan.

A general sales tax has the added benefit of providing revenue to cities, they noted.

“For a lot of cities, this would be property tax relief,” said Commission Chair Carol Voran of the proposed one-cent tax.

“It’s a way to relieve pressure on property taxpayers,” added Commissioner John Steffen.

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