

RESOLUTION NO. 1166

A RESOLUTION AUTHORIZING AND PROVIDING FOR THE CALLING OF A SPECIAL ELECTION IN ATCHISON COUNTY, KANSAS, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE COUNTY THE QUESTION OF IMPOSING A SPECIAL ONE-HALF PERCENT (1/2) COUNTYWIDE RETAILERS' SALES TAX FOR THE PURPOSE OF FINANCING A COUNTY JAIL AND LAW ENFORCEMENT CENTER FACILITY; AUTHORIZING THE ISSUANCE OF SALES TAX REVENUE/GENERAL OBLIGATION BONDS TO FINANCE SUCH FACILITY; AND PLEDGING A PORTION OF THE PROCEEDS OF AN EXISTING SALES TAX TO SECURE SUCH BONDS

WHEREAS, K.S.A. 12-187 et seq., as amended by HB 2707 of the 1998 Kansas Legislature, (jointly, the "Act") authorizes the Board of County Commissioners (the "Board") of Atchison County, Kansas (the "County") to submit to the electors of the County the question of imposing a Countywide retailers' sales tax for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility, which sales tax shall expire when funds have been collected to pay all costs incurred with the financing of such construction or remodeling; and

WHEREAS, the Act also authorizes the County to issue bonds to finance such construction or remodeling, which bonds are payable from and secured by the proceeds of such sales tax or be payable from such sales tax with a general obligation backing if the County receives a comprehensive feasibility study that indicates the revenues received from such sales tax will be sufficient to retire such bonds; and

WHEREAS, the Board deems it advisable to construct and equip a new County jail and law enforcement center (which will include inmate detention space, administrative offices for the County Sheriff's Department and a joint law enforcement communications center), to remodel and make necessary improvements to the existing jail and sheriff's department; and all necessary appurtenances thereto (jointly, the "Project"); and

WHEREAS, in order to finance the costs of the Project, the Board deems it advisable to provide for the calling of a special election in the County for the purpose of submitting to the qualified electors of the County the question of imposing a special one-half percent (1/2) Countywide retailers' sales tax (the "Sales Tax") and to issue sales tax/general obligation bonds of the County (the "bonds") payable from and secured by the proceeds of the Sales Tax, and if not so paid, from unlimited ad valorem taxation within the County; and

WHEREAS, the Board has previously submitted to the electors of the County, and a majority of such electors voting on such proposition on August 3, 1993, authorized the implementation of a special one percent (1%) Countywide retailers' sales tax (the "1993 Sales Tax") in order to provide funding for joint law enforcement communications and solid waste disposal within the County; and

WHEREAS, the Act (K.S.A. 12-197) authorizes the Board to submit to the electors the question of pledging a portion of the collections of the 1993 Sales Tax, that would otherwise be used for joint law enforcement communications, to the repayment of the Bonds; and

WHEREAS, the Board desires to provide for the pledging of that portion of the 1993 Sales Tax that would otherwise be used for joint law enforcement communications costs to the repayment of the Bonds, so that the Board could utilize such 1993 Sales Tax proceeds (if proceeds of the Sales Tax were not sufficient to retire the Bonds) in lieu of the necessity of levying of ad valorem taxes for such purpose; and

WHEREAS, in order to authorize such Sales Tax, the issuance of the Bonds and the pledging of a portion of the 1993 Sales Tax to the Bonds, it is deemed advisable to call a special election in the County to be held on April 7, 1998.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ATCHISON COUNTY, KANSAS:

SECTION 1. It is hereby deemed necessary and advisable to construct the Project.

SECTION 2. In order to pay the costs of the Project and associated financing costs, it is necessary and advisable pursuant to the authority of the Act to institute the Sales Tax, issue the Bonds and pledge a portion of the 1993 Sales Tax to provide additional security for the Bonds. Collection of the Sales Tax, if approved by the electors of the County, shall commence on July 1, 1998 and shall expire when all costs associated with the financing of the Project, including the repayment of the Bonds, shall have been paid.

SECTION 3. The implementation of the Sales Tax, the issuance of the Bonds and the pledging of the 1993 Sales Tax as set forth above, shall not be effective unless a majority of the qualified electors of the County voting on the proposition shall vote in favor thereof at a special election to be held in the County for that purpose. In addition, no Bonds shall be issued until the Board receives a comprehensive feasibility study that indicates the revenues received from the Sales Tax will be sufficient to retire the Bonds without the necessity of levying any ad valorem taxation. It is further the intent of the Board that in the event such Sales Tax proceeds are not sufficient to retire the Bonds, that a portion of the 1993 Sales Tax proceeds that would otherwise be used for joint law enforcement communications be next used to retire the Bonds prior to the levy of any ad valorem taxation for such purpose.

SECTION 4. It is hereby authorized, ordered and directed that a special election shall be and is hereby called to be held in the County on April 7, 1998, at which time there shall be submitted to the qualified electors of the County the following proposition:

Shall the following be adopted?

Shall Atchison County, Kansas, be authorized to: (i) impose a one-half percent (1/2) retailers' sales tax (the "Sales Tax") for the purpose of financing the construction and equipping of a new County jail and law enforcement center (which will include inmate detention space, administrative offices for the County Sheriff's Department and a joint law enforcement communications center), to remodel and make necessary improvements to the existing jail and sheriff's department; and all necessary appurtenances thereto (the "Project"), collection of such Sales Tax to commence on July 1, 1998, and shall expire upon the payment of all costs incurred in the financing of such construction and remodeling of the Project (including the retirement of any bonds issued and payable from such sales tax); (ii) issue sales tax/general obligation bonds (the "Bonds") provided that the County receive, prior to such issuance a comprehensive feasibility study that indicates the revenues received from such Sales Tax will be sufficient to retire such Bonds without the necessity of levying any ad valorem taxation; and (iii) pledge to the repayment of such Bonds, that portion of a special one percent (1%) sales tax approved by the electors of the County at an election held on August 3, 1993 that would otherwise be used for joint law enforcement communications costs; all pursuant to the authority of K.S.A. 12-187 et seq., as amended, specifically including HB 2707 of the 1998 Kansas Legislature?

SECTION 5. The vote at said special election, shall be by ballot, and the proposition stated above shall be printed on the ballot, together with voting instructions as provided by law.

SECTION 6. The County Election Officer shall give notice of the special election as provided by law by publishing a Notice of Special Election in substantially the form attached hereto as Exhibit A once each week for two (2) consecutive weeks in a newspaper of general circulation in the County, with the first publication to be not less than twenty-one (21) days prior to the date of the special election.

ADOPTED by the Board of County Commissioners of Atchison County, Kansas, on February 27, 1998.

Chairman

Commissioner

Commissioner

ATTEST:

County Clerk