

# Major projects boost Norton

By Carleen Bell

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In the last two decades, the overall property tax levy in Norton County has increased from just under 49 mills to just under 75 mills, an increase of about 50 percent since 1990.

While spread over 20 years, that increase occurred primarily in the years between 1990 and 1995, when the levy increased from 48.986 mills to 70.949. Norton County Clerk Robert Wyatt said the dramatic increase in such a short time can be attributed to some major projects the county undertook during that time.

Some of those included two bond issues for bridge repairs throughout the county, equipment purchases for the Road and Bridge Department and an incinerator at the county landfill to meet state regulations after the land had been contaminated.

Wyatt said that those projects have been paid off, but more recent projects for the county include the construction of a new emergency medical service office and ambulance facility and development of the Ag Valley Cooperative grain-loading facility east of Norton, along with the renovation of the former Doctors Clinic for Colby Community College's nursing program.

In the 15 years since 1995, the county's levy has increased only five mills, about one third of a mill per year.

While the county's levy has increased by

about 50 percent since 1990, spending has increased at a much steeper rate. In 1990, the county collected \$1,403,433 in property taxes and spent a total of \$2,728,671 from all sources. With figures adjusted for inflation, the 1990 spending in Norton County would have been \$4,493,121.

Twenty years later, in 2010, the county collected \$2,912,374 in property taxes and budgeted to spend \$5,855,773, an increase of 114.6 percent increase in total spending. The past 20 years of property tax collection in Norton County reflects an increase of 30.3 percent over inflation.

Part of the reason for the sharp increase in expenditures, officials say, has been that the state and federal governments cut their budgets at the same time they sent "unfunded mandates" trickling down to cities and counties.

Unfunded mandates can be described as laws or regulations that require counties or other agencies to provide more services or buy equipment without any money to pay for the requirements.

Norton County Commissioner John Miller said that especially after the Sept. 11, 2001, terrorist attacks, counties have been required to meet new state and federal requirements for emergency preparedness, which means hiring people for emergency management and response. Neither the state nor the federal government sends enough money to pay the new expenses, he said.

"The federal government is telling the



## Norton County

Tax rate 1990 – 48.986 mills.  
Tax rate 2000 – 77.981 mills.  
Tax rate 2010 – 74.717 mills.  
Up 52.5 percent over 20 years.  
Adjusted for inflation, 48.986 mills in 1990 would equal 80.68 mills in 2010. The levy increase is 5.963 mills, or 7.4 percent, under inflation.

Spending 1990 – \$2,728,671  
Spending 2000 – \$4,852,071  
Spending 2010 – \$5,855,773  
Up 114.6 percent over 20 years.  
Adjusted for inflation, the \$2,278,671 spent in 1990 would equal \$4,493,121 in 2010, an increase of 64.7 percent. The increase in adjusted spending is \$1,361,652, or 30.3 percent over inflation.

states they have to meet more requirements, and the states are telling the counties the same thing," Miller said. "That's just part of the trickle-down effect that means counties have to spend more money without getting more

money."

County officials said bigger budget numbers, both in spending and revenue, can also be attributed to a general increase in overall operating expenses. County departments need more money to operate, and these expenses that have to be made up somehow.

"General operating costs are just increasing," Wyatt said. "The cost of fuel, salaries and benefits and equipment repairs are always on the rise."

Payroll isn't driving the increase, Wyatt said. The county doesn't give planned or scheduled pay increases or a scheduled cost-of-living increase.

"Our salaries are flexible, but we also have to stay competitive in the community," Wyatt said. "It's hard to get and keep quality employees when they may be able to go work for another agency or private company and make a lot more money."

Though property-tax revenue is a big part of the county budget, Norton County also collects revenues from other sources, including a countywide sales tax. Adopted in February 2003, the resolution declaring the sales tax states that "additional revenue is needed by the county and cities to provide an adequate level of public services.... Property-tax increases should be avoided, if possible, and voters should be given a choice as to the method used to finance public services."

After voters approved, the sales tax was set at .75 of 1 percent. It took effect in October 2003. Revenue from the tax is distributed to

## Federal,

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With the state and federal governments issuing more requirements and helping out less, maybe it's no surprise that property taxes in Decatur County have increased over the last two decades.

From 1990 to 2010, the county's certified budgets show an increase in the property tax levy of 35.467 mills, in the total budget of \$1,924,416 and in the county's assessed valuation of \$2,548,456.

Over the years the Decatur County commissioners have tried to hold the line. In recent years that has meant no new increases for organizations and groups the county gives money to. In some cases it has meant cuts.

Although from 1990 to 2010 the property tax levy has doubled and then some, Decatur County is still the second-lowest in the area in its increase over inflation.

In 1990 the county tax rate was set at 31.747 mills and in 2010 at 67.214.

The majority of that increase was from 1990 to 2000. In the past 10 years, the property tax levy in Decatur County has increased less than 7 mills.



Decatur County Road and Bridge crew members worked at the Decatur County Fairground this summer filling in holes to help get the area ready for the fair in August. – Photo by Kimberly Davis/The Oberlin Herald