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FOREWORD

At the 1958 special session of the Legislature the statutes with reference to the taxation of intangibles were amended, and as now amended have given rise to many questions concerning exemptions under the statutes.

Mr. Peter F. Caldwell, attorney for the Property Valuation Department of the state, has prepared an article treating the questions, which is printed here.

Mr. Caldwell was graduated from the University of Illinois with an A. B. degree in 1929 and from the Washburn Law School with an LL. B. degree in 1933, after which he entered the practice of law in Topeka. At various times he served as Police Judge of Topeka, Special Attorney for the Lands Division of the Justice Department of the United States, Assistant City Attorney of Topeka, Attorney for the Board of Education of Topeka, and Research Attorney for the League of Kansas Municipalities. His wide experience in the above capacities and in his present position has enabled him to prepare an article which should be of interest not only to the bench and bar of the state, but also to all persons interested in the assessment and taxation of intangibles in this state.

Following our established practice, this Bulletin contains the Motion Days in the various district courts of the state as fixed by the judges of the districts.

Kansas Moneys and Credits Tax—Exemptions

By PETER F. CALDWELL, Attorney, Property Valuation Department

I. DEFINITIONS

Money

G. S. *Supp.*, 79-3108. "For the purpose of taxation the term 'money' shall mean and include gold and silver coin, United States Treasury notes, and other forms of currency in common use."

Credits

There is no statute presently in effect which specifically defines the term "credits." The present tax law classifies "moneys, notes and other evidences of debt" and imposes a tax upon them with a proviso: "That debts shall not be subject to deduction from *credits* or other property hereby separately classified and taxed." (G. S. 79-3109, as amended by Ch. 23, Sec. 2, Laws of Special Session of 1958.)

Some light on the meaning of the term "credits" appears in the Court's opinion in the case of *Ritchie v. Ahlstedt*, 105 Kan. 739 (1919) from which we quote:

"1. A territorial statute authorized the taxpayer to deduct his indebtedness from the value of his personal property of every sort, and pay only upon the difference between what he had and what he owed. (Laws of 1860, ch. 114, sec. 8, 9.) This act remained in force until 1866, when it was superseded by a provision authorizing the taxpayer's indebtedness to be deducted only from his 'credits' (Laws 1866, ch. 118, Sec. 4), which were defined for the purposes of the statute as 'every demand for money, labor, or other valuable thing, whether due or to become due, *but not secured by lien on real estate.*' (Id. Sec. 2.) These provisions were preserved in the revision of the tax law in 1876 (Laws 1876, ch. 34, sec. 6, 2; Gen. Stat. 1901, sec. 7508, 7503) and retained until 1907. Then the section in which the word 'credits' was defined was amended, the definition being omitted (Laws 1907, ch. 408, sec. 1; Gen. Stat. 1915, sec. 11150), the original section being expressly repealed (Laws 1907, ch. 408, sec. 40), and the clause allowing indebtedness to be deducted from 'credits' was retained without change. (Gen. Stat. 1915, sec. 11157.)

"Manifestly in so defining 'credits' (for the purpose of the act in which it was used) as to exclude claims secured by lien on real estate, the legislature meant to give to the word a different meaning from that which it would otherwise convey. It saw fit 'for some reason' (*Lappin & Scrofford v. Commissioners of Nemaha County*, 6 Kan. 403, 411) to except from the term a class of demands which would ordinarily fall within it. The reason is not material; it may have been because a mortgagee is deemed to have an interest in the mortgaged realty, or because a note secured by real estate was regarded as too certain of payment to be the subject of setoff. When the definition which gave an exceptional meaning to the word was stricken out of the statute, its normal significance was restored. A sum of money owing to one, upon which he is liable for taxes (for illustration, a book account), is obviously a 'credit' against which he is entitled to set off a similar demand against himself. The circumstances that a note has been given in each instance does not affect the matter, nor (in the absence of a special statutory provision) does the further fact that each note is secured by a lien on realty. While a mortgage is regarded as transferring an interest in the real estate it covers, it merely operates to render more certain the ultimate payment of the note which it secures—it guarantees that the financial responsibility of the maker at the time it is given

shall not be impaired by the realty being subjected to demands having priority to that of the holder of the note. A note that is certain to be paid in any event is not rendered more valuable by the fact that it is secured by a mortgage. Whatever the security, the note is merely evidence of the existence of a debt—it is a credit owned by the payee or holder. . . .”

As G. S. Supp., 79-3108 was originally passed (L. 1925, Ch. 277, Sec. 1), it contained the following definition of “credits”:

“ . . . The term ‘credits’ shall mean and include notes, mortgages, foreign stocks, bonds, annuities, royalties, contracts, copyrights, claims secured by deeds and every liquidated claim and demand for money or other valuable thing except notes or obligations secured by mortgages on real estate, which mortgages have been recorded in this state and a registration fee or tax paid thereon, and shares of stock upon which taxes are otherwise payable under the laws of this state: *Provided*, Shares or stock in building and loan associations, other than permanent shares or stock, shall be deemed credits and shall be classified as money on deposit, for the full amount of the cash withdrawal value of the same, at the time of the levy of the tax herein provided for.”

By subsequent amendments, the legislature removed the definition of “credits” from the section, and added a definition of “notes and other evidences of debt.”

Notes and Other Evidences of Debt

G. S. Supp., 79-3108. “. . . The term ‘notes and other evidences of debt’ shall include and mean certificates evidencing shares of stock otherwise taxable to the owner or holder, notes, bonds, debentures, claims secured by deed, liquidated claims and demands for money, and all written instruments, contracts or other writings evidencing, calling for, fixing or showing a fixed obligation, determined or determinable, at present or in the future, in favor of the holder thereof: *Provided*, That nothing contained in this section shall mean or include oil or gas leases or any interests created thereby or arising therefrom, or shall mean or include any royalty interests in oil or gas.”

II. UNITED STATES CONSTITUTION—EXEMPTIONS

United States, Property of

Article IV, sec. 3, cl. 2 of the Constitution of the United States vests in Congress the power “to dispose of and make all needful rules and regulations respecting the territory or other property belonging to the United States.”

The courts have held that this provision gives Congress exclusive control of property belonging to the United States, and that taxation of such property by states or local authorities, without the consent of Congress, is thereby prohibited. (*Wisconsin Central R. R. v. Price County*, 133 U. S. 496; *Van Brocklin v. State of Tennessee*, 117 U. S. 151.)

This doctrine has been extended to include property of agencies and instrumentalities of the government of the United States—at least insofar as their property used in carrying on proper governmental functions of the United States. There has been a tendency in recent court decisions to narrow the application of the doctrine of governmental immunity from taxation of agencies and instrumentalities of the United States—particularly when they engage in nongovernmental activities for private profit as well as in proper governmental activities. However, the decisions are usually limited to the particular facts in each case. As will appear later in the discussion of Federal Statutes, Congress, by statute, has waived in whole or in part the immunity from state and local taxation of many federal agencies and instrumentalities. When a ques-

tion arises as to state and local taxation of particular Federal agencies and instrumentalities, it is necessary to check the State and Federal Statutes and Court decisions as to that particular agency or instrumentality.

III. CONSTITUTION OF KANSAS

(1) Property Used Exclusively for Certain Beneficial Purposes

Article 11, Sec. 1, of the Constitution of Kansas:

“ . . . All property *used exclusively* for state, county, municipal, literary, educational, scientific, religious, benevolent, and charitable purposes . . . shall be exempted from taxation.”

This provision has been held to have been intended for the benefit only of Kansas residents and Kansas municipal corporations, it does not exempt property in Kansas belonging to and used by a foreign municipal corporation (*State v. Holcomb*, 85 Kan. 178); nor does it exempt property in Kansas of foreign educational or charitable institutions (*Trustees of Marsh Foundation v. Railway Co.*, 116 Kan. 175).

The case of *Burrow v. Pleasant*, 136 Kan. 670, discusses the application of this constitutional exemption to moneys and credits in trust, stating in part:

“1. TAXATION—*Inheritance Taxes—Exemption.* Where a fund is bequeathed to trustees who are directed to use the interest on the fund for ten years and after that the principal and interest for known charitable purposes, the fund is not subject to the inheritance tax, even though the interest only is used for charitable purposes for the first ten years.

“2. SAME—*Inheritance Taxes—Compensation to Trustees as Affecting Right of Exemption.* Under a will such as that referred to in syllabus 1, the fact that the trustees are authorized to pay themselves compensation does not constitute the using of the fund for profit so as to render it subject to the inheritance tax.” (Syll. 1 and 2.)

“In 2 Cooley on Taxation, section 783, it is said:

“Trust funds and endowments for educational institutions are generally held to be included within the exemption statutes, either because specially mentioned in the exemption statute or because of their use. Investment in stocks, of an endowment fund of an educational institution, does not deprive it of exemption from taxation on the theory that thereby it is engaging in commercial enterprises and not organized “exclusively” for educational purposes. Lands devised in trust for a college, to be sold and the proceeds made an endowment fund for the college, are exempt, under the doctrine of equitable conversion.”

“This same rule is laid down in 37 Cyc. 939. The same reasoning would cause a fund that had been put in trust for charitable purposes to be exempt as would apply to an endowment fund of an educational institution.”

(2) \$200.00 Family Exemption

Article 11, Sec. 1 of the State Constitution also provides:

“ . . . personal property to the amount of at least two hundred dollars for each family, shall be exempted from taxation.”

NOTE: These constitutional exemptions may not be limited or restricted by the legislature (*Ottawa University v. Straton*, 85 Kan. 246); however, the legislature does have authority to create additional exemptions within certain defined limits (*State, ex rel., v. Joslin*, 116 Kan. 615; *Alpha Tau Omega v. Douglas County Comms.*, 136 Kan. 675; *City of Harper v. Fink*, 148 Kan. 278). See Kansas Statutory Exemptions, Part IV immediately following.

IV.—KANSAS STATUTORY EXEMPTIONS

1. All property belonging exclusively to the United States (G. S. 79-201, *Fifth*).

2. All property *belonging exclusively* to any county, city, town or school district (G. S. 79-201, *Sixth*). The distinction between this provision and the constitutional provision is pointed out in *City of Harper v. Fink*, 148 Kan. 278.

3. All moneys and credits belonging exclusively to universities, colleges, academies, or other public schools of any kind, or to religious, literary, scientific or benevolent and charitable institutions or associations, *appropriated solely to sustain such institutions or associations*, not exceeding in amount or in income arising therefrom the limit prescribed by the charter of such institution or association. (G. S. 79-201, *Fourth*.)

NOTE—Such exemption does not apply to a business college operated for profit (*Lawrence Business College v. Gardner*, 145 Kan. 145; *Lawrence Business College v. Douglas County*, 117 Kan. 436).

4. Personal property to the amount of \$200 for each family: *Provided*, That when a family has once become entitled to this exemption, the right thereto shall exist so long as any member of the original family survives and maintains a home. (G. S. 79-201, *Ninth*.)

5. The reserve or emergency funds of fraternal beneficiary societies authorized to do business under the laws of the State of Kansas. (G. S. 79-201, *Thirteenth*.)

6. All property real, personal or mixed, controlled or held in trust by any corporation organized under the laws of the State of Kansas for the sole purpose of affording financial aid to any one of the state educational institutions maintained and managed by the state, shall be considered as being used for state purposes as provided by article 11, section 1 of the Constitution, and as such shall be exempted from taxation: *Provided*, . . . " (G. S. 79-206.)

7. All books, paper, furniture, apparatus, instruments and other personal property belonging to any such organization (of honorably discharged soldiers, sailors and marines of the United States army or navy, or auxiliary of any such organization) shall be exempt from taxation. (G. S. 79-202.)

8. Personal property belonging to . . . (any) Young Men's Christian Association, or Young Women's Christian Association, or the Boy Scouts of America or the Girl Scouts of America, or the Camp Fire Girls, which is used exclusively for the moral, physical, intellectual and religious improvement of men or women, or for religious, Bible tract, missionary hospital, dormitory and recreative purposes as aids to moral and mental improvement, shall be exempt from taxation: *Provided*, That neither the real nor personal property of any such association shall be exempt from taxation if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operation thereof, except reasonable compensation for services in effecting one or more of such purposes: etc. (G. S. Supp., 79-204.)

9. The mortgage registration law provides for payment of a registration fee at time of recording the mortgage in Kansas, and exempts the mortgage and the note secured thereby from any further ad valorem tax. G. S. 79-3101 describes and defines a mortgage and certain other documents governed by the act as follows:

"The words 'real property' and 'real estate' as used in this act, in addition to the definition thereof contained in the Revised Statutes of 1923, shall include all property a conveyance or mortgage of which is entitled to record as real property or interest therein under the laws of this state. The words 'mortgage of real property' shall include every instrument by which a lien is created or imposed upon real property, notwithstanding that the debt secured thereby may also be secured by a lien upon personal property. An executory contract for the sale of real estate, or a bond for a deed, the complete performance of which is deferred for a longer period than ninety days from its execution, under which the grantee or vendee is entitled to the possession of such real estate, by the terms of which the grantor holds the legal title as security for the unpaid purchase money, shall for the purpose of this act be treated as a mortgage of real property to secure the balance of the unpaid purchase price."

Exemption of notes secured by mortgages on real estate upon which mortgage registration fee or tax has been paid in this state is also provided for in G. S. 1949, 79-3109, as amended by Ch. 23, Sec. 2, Laws of Special Session of 1958.

10. The money or other benefit, charity, relief or aid to be paid, provided or rendered by any fraternal benefit society authorized to do business under G. S. 1949, Ch. 40, Article 7 (including both domestic and foreign societies) and the reserve or emergency fund of such society . . . shall be exempt from all taxes. (G. S. 40-711.)

11. All life insurance company and fraternal benefit society policies or beneficiary certificates upon the life of an individual, payable at death, or in any given number of years, to any person having an insurable interest, and their reserves or the present value thereof . . . shall be free from all taxes. (G. S. 40-414.) See cases in 51 Kan. 636; 120 Kan. 252; 149 Kan. 65 and 156 Kan. 120.

12. Reciprocal or Interinsurance Exchanges which have paid fees and taxes pursuant to the insurance statutes of this state in lieu of all other taxes. (G. S. 40-1611.)

13. Car companies which have paid a gross earnings tax under G. S. 79-907 in lieu of all other taxes. (G. S. 79-907.)

14 and 15. Nonprofit medical and hospital service corporations (Blue Cross and Blue Shield), are entitled to exemptions the same as other charitable and benevolent corporations. (G. S. 40-1810 and 40-1910.)

16. G. S. 27-101 to 103 relate to the state's ceding of jurisdiction over federally-owned and acquired lands, reserving only the right to tax "property and franchises of any railroad, bridge or other corporations within the boundaries of said land."

It is generally understood and agreed that the state cannot tax the property of private individuals having a tax situs on such federally-owned lands, and since the situs of intangibles is generally held to be at the residence of the owner, individuals *residing* on federally-owned property are exempt from returning their intangibles for state taxation, unless, of course, the intangibles have a business situs elsewhere than the residence of the owner.

This exemption does not apply to federal housing projects by reason of special federal statutes. *State ex rel. v. Corcoran*, 155 Kan. 714:

"4. SAME—Property—Jurisdiction Over Housing Projects. In the act of congress providing for the housing of persons engaged in the national defense (Title 42, U. S. C. A., Sec. 1501, *et seq.*), it is specifically provided (Sec. 1547)

that the acquisition of real property for the purposes of the act 'shall not deprive any state or political subdivision thereof . . . of its civil and criminal jurisdiction in and over such property, or impair the civil rights under the state or local law of the inhabitants on such property.' It is held: (a) The term 'civil rights,' as used in this section, is broad enough to and does include 'political rights.' (b) The federal government has not exercised exclusive jurisdiction over tracts of land purchased in Kansas City and Wichita and used for housing facilities, nor over the 'trailer camps' temporarily acquired by the federal government by leases, in any of the cities involved in this proceeding." Syll. 4.

Proposals for legislation are pending in Congress to permit state taxation of private property located on other federally-owned land, but none have been passed at the date of this memorandum.

17. Bonds of the State of Kansas, any state, county, city or school district of Kansas and other evidences of indebtedness (temporary notes, warrants, no-fund warrants) issued by municipal corporations of this state are not required to be listed for taxation. (G. S. 79-1407.)

18. Property of, and debts due to cities of the first, second and third classes are exempt. (G. S. 13-1406, G. S. 14-1001, G. S. 15-1101.)

19. Property of city acquired under the First Class City Housing law and bonds issued by municipalities under said law together with interest thereon and income therefrom are exempt. (G. S. Supp., 17-2349 and 17-2351.)

NOTE: Under 17-2349, the city or the authority may agree to make payments in lieu of taxes.

20. Property of city acquired, and bonds issued by city under Urban Renewal law, together with interest thereon or income therefrom, are exempt. (G. S. Supp., 17-4753[b] and 17-4751[b].)

21. The State Office Building and revenue bonds issued therefor, together with the income derived therefrom are exempt. (G. S. Supp., 75-3616.)

22. Property of and bonds issued by State Park Authority, including income therefrom and any profit made on the sale thereof, are exempt. (G. S. Supp., 74-4522.)

23. Interstate Bridge Bonds issued by a city under provisions of G. S. Supp., Ch. 13, Article 14d and interest thereon are exempt. (G. S. Supp., 13-14d09.)

24. Toll Road and Turnpike property and bonds and income therefrom including any profit made on the sale thereof are exempt. (G. S. Supp., 68-2013.)

25. Property of, and securities (bonds, debentures and other obligations) issued by Kansas Armory Board, and income derived therefrom are exempt. (G. S. 48-317[e] and [f].)

26. Property of a county free public library established under Ch. 19, Art. 17 of the General Statutes of 1949 is exempt. (G. S. 19-1711.)

27. Property owned by county fair associations organized under Ch. 2, Art. 1 of the General Statutes of 1949 is exempt. (G. S. 2-136.)

28. Revenue bonds, and income therefrom, issued by state board of regents, pursuant to L. 1947, Ch. 407, for buildings at state educational institutions are exempt. (G. S. 76-6a22.)

29. Buildings of and bonds issued for student union buildings and student dormitories by state board of regents are exempt. (G. S. 76-6a10.)

30. Certain refunded governmental bonds. G. S. 79-3121 provides:

"Any and all bonds, debentures or obligations for the payment of money issued by any state, foreign government, or political subdivision thereof, which have heretofore been stamped and rendered exempt from taxation under the provisions of chapter 327 (*), Laws of Kansas 1927, which have been or may be refunded, shall be entitled to be made exempt from further taxation for the period for which the tax was paid on the original secured debts stamped under the provisions of said act, regardless of such refunding as hereinafter provided."

* "Chapter 327," repealed by L. 1930, ch. 19 (Special Session)."

31. Moneys, notes and other evidence of debt collected or received by an agent, which is to be transmitted immediately to his principal, need not be listed by the agent. (G. S. 79-3112.) See, also, G. S. 79-302, and cases cited thereunder.

If an agent in Kansas, instead of transmitting the collection to his principal, has power to reloan or reinvest it for his principal, then the money is considered as having a business situs and a tax situs in Kansas. *Honest v. Gann*, 120 Kan. 365.

If the principal is a resident of Kansas, moneys and credits collected by the agent for transmittal to the principal should be listed by and assessed to the principal.

32. Stock and shares of any corporation having its principal office in Kansas.

G. S. 79-310, as amended by 1958 Budget Session Laws, Ch. 61, Sec. 1:

"No person shall be required to include in the list of personal property any portion of the capital stock of any company or corporation which is required to be listed by such company or corporation; but all incorporated companies, except such companies and corporations as are specially provided for by statute, shall be required to list by their designated agent in the township or city where the principal office of said company is kept, the full amount of money and property received for stock paid in and surplus remaining as capital, at its true value in money, and such stock shall be taxed annually at the rate of 5 mills on the dollar of actual value thereof: . . ."

Sections 2 and 3 of the same chapter amend G. S. 79-704 and 79-711 to require that telegraph, telephone, pipe line and electric power companies which have their principal office in Kansas, list their capital stock in the same manner as provided in Section 1.

The statute exempts the holders of stock in corporations which have their principal office in Kansas, from listing such stock. The statute does not distinguish between domestic and foreign corporations. The test is whether the corporation keeps its principal office in Kansas. (82 Kan. 824; 83 Kan. 191; 85 Kan. 199; 128 Kan. 740; 140 Kan. 734; 150 Kan. 1.)

G. S. 79-325a requires building and loan associations *doing business in Kansas* to list their shares or stock for taxation, and accordingly the shareholders are exempted from listing them.

G. S. 79-1101 to 1101c requires national banks, state banks and trust companies *located in this state* to list their shares; and G. S. 79-1103, as amended by Ch. 23, Sec. 1, Laws of Special Session of 1958, requires *domestic corporations doing a banking business* as therein defined, to list their shares for taxation in the same manner as provided in G. S. 79-1101 to 1101c; accordingly the shareholders are exempt from listing them.

Both G. S. 79-324 and 79-1201, relating to taxation of all life insurance companies and fire insurance companies organized and operating under the laws of this state, provide that nothing contained in such sections shall exempt

the paid-up capital stock or surplus of such companies from taxation (apparently under G. S. 79-310 as amended). Therefore, their stock need not be listed by the stockholder.

Partial Exception to General Rule under G. S. 79-310:

There is only one statutory partial exception to the provisions of G. S. 79-310, as amended:

G. S. Supp., 79-502 provides:

"Shares of stock issued by a Kansas corporation classified as a diversified management company under section 5 (*) of the Federal Investment Company Act of 1940 and registered as provided in that act shall be assessed to the individual shareholders at their true value. The president, secretary, or other managing officer of the corporation shall, during the month of March each year, furnish to each assessor of the county in this state on forms prescribed therefor, a list of all the shareholders residing in his county, with the number of shares owned by each and such other information as may be required to ascertain the value of such stock, including information as to the money of the corporation and all stock, notes, securities and other evidences of debt held by the corporation for purposes of investment. The assessed value of any real estate owned by the corporation shall be deducted from the gross valuation of all shares of stock and such real estate shall be assessed as other real estate. The value of each share of stock shall be obtained by dividing the net assessment of all shares by the number of outstanding shares of the corporation, and the money, stock, notes, securities and other evidences of debt declared to the assessor pursuant to this act shall not again be taxed to the corporation."

* "15 U. S. C. A., Secs. 80a-1 to 80a-52."

It will be noted that while the *corporate officers* are required to return to each assessor of the county of the state a list of stockholders and information for computing the tax on the value of the stock of each stockholder, the first sentence requires that the value of the stock shall be assessed to the individual shareholders.

Thus the shareholders apparently are not required to list their shares, but they *are* required to pay the tax on such shares.

V. FEDERAL STATUTORY EXEMPTIONS

1. The *Soldiers and Sailors Civil Relief Act* provides in substance: A person shall not be deemed to have lost a residence in any state solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence in any other state solely by reason of being absent from his home state. For purposes of taxation in respect of personal property of such person by any state of which he is not a resident, personal property shall not be deemed to be located in or to have a situs in such state: *Provided*, That nothing herein contained shall prevent taxation by any state of personal property used in or arising from a trade or business, if it otherwise has jurisdiction. (50 U. S. C. A. App. 574.)

This section exempts from Kansas taxes the personal property of a non-resident who is absent from his home state solely by reason of U. S. military orders, unless such property has a business situs in Kansas. This section in no way applies to taxation by Kansas of Kansas residents who are in military service.

If a nonresident in military service actually changes his residence to Kansas, of course, he will lose the exemption. If he registers to vote or votes in Kan-

sas, or if he buys a resident hunting or fishing license, he is presumed to have changed his residence to Kansas.

2. *Obligations of the United States.* Except as otherwise provided by law, all stocks, bonds, Treasury notes, and other obligations of the United States, shall be exempt from taxation by or under state or municipal or local authority. (31 U. S. C. A. 742.)

Under the doctrine of *eusdem generis* the term "other obligations of the United States" is limited to liquidated claims and evidences of fixed obligations similar in nature to those enumerated, as stocks, bonds, notes, etc., issued for the purpose of obtaining credit; it does not include unliquidated claims for damages or unliquidated and contingent claims for tax refunds.

In connection with 31 U. S. C. A. 742, attention is called to the following provisions of 31 U. S. C. A. 425:

"Circulating notes of national banking associations and United States legal tender notes and other notes and certificates of the United States payable on demand and circulating or intended to circulate as currency and gold, silver or other coin shall be subject to taxation as money on hand or on deposit under the laws of any state or territory: *Provided*, That any such taxation shall be exercised in the same manner and at the same rate that any such state or territory shall tax money or currency circulating as money within its jurisdiction."

In *Smith v. Davis*, 323 U. S. 111, the Court held in substance that this section (425) and section 742 are a clarification of congressional intent to immunize from state taxation *only the interest-bearing obligations of the United States which are needed to secure credit to carry on the necessary functions of the government, etc.*

3. *Panama Canal Bonds* issued under authority of section 8 of the Act of June 28, 1902, are exempt from state tax. (31 U. S. C. A. 744.) Also, *Panama Canal Bonds* issued under authority of section 39 of the Act of August 5, 1909. (31 U. S. C. A. 745.)

4. (a) *First Liberty Bonds* issued pursuant to Act of April 24, 1917, including principal and interest are exempt. (31 U. S. C. A. 746.)

(b) *First Liberty Loan Certificates of Indebtedness*, as to principal and interest are exempt. (31 U. S. C. A. 755.)

5. *U. S. Bonds and Treasury Certificates and Treasury Bills* authorized by 31 U. S. C. A. 752 (Second, Third and Fourth Liberty Loans), are exempt as to principal and interest. (31 U. S. C. A. 747.) 31 U. S. C. A. 754(b) also exempts the gain from sale or disposition of Treasury bills issued under Second, Third and Fourth Liberty Loan Acts.

6. *U. S. Bonds and Certificates of Indebtedness* beneficially owned by non-resident aliens not engaged in business in the United States are exempt both as to principal and interest. (31 U. S. C. A. 750.)

7. *U. S. Consols of 1900*, as to principal and interest, are exempt. (31 U. S. C. A. 751.)

8. *Bonds, notes, certificates of indebtedness, and Treasury bills of U. S.*, issued by Secretary of Treasury for various purposes are exempt at option of Secretary of Treasury with approval of President. (31 U. S. C. A. 753.)

9. *Any U. S. certificates of indebtedness issued after February 4, 1910* are exempt. (31 U. S. C. A. 769.)

10. 12 U. S. C. A. 1825—Federal Deposit Insurance Act. (1950.) All notes, debentures, bonds or other such obligations issued by the Corporation

(Federal Deposit Insurance Corporation) shall be exempt, both as to principal and interest from all taxation (except estate and inheritance taxes)—by any state, county, municipality, or local taxing authority: . . . The corporation, including its franchise, its capital, reserves and surplus, and its income shall be exempt from all taxation . . . by any state . . . (except its real property).

11. 12 U. S. C. A. 531. Federal Reserve Banks. Federal reserve banks, including the capital stock and surplus therein and the income derived therefrom, shall be exempt from . . . local taxation, except taxes upon real estate.

12. 12 U. S. C. A. 411. Federal Reserve Notes. Federal reserve notes . . . shall be obligations of the United States . . . (see item 2 above).

13. 12 U. S. C. A. 548. National Bank Shares. The legislature of each state may determine and direct, subject to the provisions of this section, the manner and place of taxing all the shares of national banking associations located within its limits. The several states may (1) tax said shares, or (2) include dividends derived therefrom in the taxable income of an owner or holder thereof, or (3) tax such associations on their net income, or (4) according to or measured by their net income, provided the following conditions are complied with:

1. (a) The imposition by any state of any one of the above four forms of taxation shall be in lieu of the others, except as hereinafter provided in subdivision (c) of this clause.

(b) In the case of a tax on said shares the tax imposed shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such state coming into competition with the business of national banks: *Provided*, That bonds, notes, or other evidences of indebtedness in the hands of individual citizens not employed or engaged in the banking or investment business and representing merely personal investments not made in competition with such business, shall not be deemed moneyed capital within the meaning of this section.

(c) In case of a tax on or according to or measured by the net income of an association, the taxing state may, except in case of a tax on net income, include the entire net income received from all sources, but the rate shall not be higher than the rate assessed upon other financial corporations nor higher than the highest of the rates assessed by the taxing state upon mercantile, manufacturing, and business corporations doing business within its limits: *Provided, however*, That a state which imposes a tax on or according to or measured by the net income of, or a franchise or excise tax on, financial, mercantile, manufacturing, and business corporations organized under its own laws or laws of other states and also imposes a tax upon the income of individuals, may include in such individual income dividends from national banking associations located within the state on condition that it also includes dividends from domestic corporations and may likewise include dividends from national banking associations located without the state on condition that it also includes dividends from foreign corporations, but at no higher rate than is imposed on dividends from such other corporations.

(d) In case the dividends derived from the said shares are taxed, the tax shall not be at a greater rate than is assessed upon the net income from other moneyed capital.

2. The shares of any national banking association owned by nonresidents of any state shall be taxed by the taxing district or by the state where the association is located and not elsewhere; and such association shall make return of such shares and pay the tax thereon as agent of such nonresident shareholders.

3. Nothing herein shall be construed to exempt the real property of associations from taxation in any state or in any subdivision thereof, to the same extent, according to its value, as other real property is taxed.

4. The provisions of section 5219 of the Revised Statutes of the United States as in force prior to March 25, 1926, shall not prevent the legalizing, ratifying, or confirming by the states of any tax heretofore paid, levied, or assessed upon the shares of national banks, or the collecting thereof, to the extent that such tax would be valid under said section. R. S. 5219; Mar. 4, 1923, c. 267, 42 Stat. 1499; Mar. 25, 1926, c. 88, 44 Stat. 223.

14. 12 U. S. C. A. 627. Foreign Banking Corporations organized under 12 U. S. C. A. 611-631. Any corporation organized under the provisions of sections 611-631 of this title shall be subject to tax by the state within which its home office is located in the same manner and to the same extent as other corporations organized under the laws of the state which are transacting a similar character of business. The shares of stock in such corporation shall also be subject to tax as the personal property of the owners or holders thereof in the same manner and to the same extent as the shares of stock in similar state corporations.

15. 12 U. S. C. A. 931. Federal Land Banks, National Farm Loan Associations. Every federal land bank and every national farm mortgage association, including the capital reserve or surplus therein and the income derived therefrom, shall be exempt from . . . state, municipal and local taxation, except taxes upon real estate . . . First mortgages, executed to federal land banks, or to joint stock land banks, and farm loan bonds issued under the provisions of this chapter, shall be held to be instrumentalities of the government of the United States, and as such, they and the income derived therefrom shall be exempt from . . . state, municipal and local taxation.

16. 12 U. S. C. A. 932. Joint Stock Land Banks—taxation of shareholder. Nothing in sections 931-933 of this title shall prevent the shares in any joint-stock land bank from being included in the valuation of personal property of the owner or holder of such shares, in assessing taxes by authority of the state within which the bank is located; but such assessment and taxation shall be in the manner contained in section 548 of this title with reference to the shares of national banking associations. (See item 13 herein.)

17. 12 U. S. C. A. 1111. Federal Intermediate Credit Bank. The privileges of tax exemption accorded under section 931 of this title shall also apply to each federal intermediate credit bank, including its capital, reserve, or surplus, and the income derived therefrom, and the debentures issued under this subchapter (Federal Intermediate Credit Banks) shall be deemed and held to be instrumentalities of the government and shall enjoy the same tax exemptions as are accorded farm-loan bonds in said section. (See item 15 herein.)

18. 12 U. S. C. A. 1020f. Federal Farm Mortgage Corporation. (a) The corporation, including its franchise, its capital, its reserves and surplus, and its income shall be exempt from all taxation by . . . any state, county, municipality or local taxing authority; except that any real property shall be subject to state or local taxation . . .

(b) Mortgages executed to the Land Bank Commissioner and mortgages held by the corporation, and the credit instruments secured thereby, and bonds issued by the corporation under the provisions of this subchapter shall be deemed and held to be instrumentalities of the government of the United States, and as such they and the income derived therefrom shall be exempt from . . . state, municipal, and local taxation (except surtaxes, estate, inheritance, and gift taxes).

19. 12 U. S. C. A. 1138c. Banks for Cooperatives—Production Credit Associations. The Central Bank for Cooperatives, and the Production Credit Associations, and Banks for Cooperatives, organized under this chapter, and their obligations shall be deemed to be instrumentalities of the United States, and as such, any and all notes, debentures, bonds, and other such obligations issued by such banks and associations shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance and gift taxes) now or hereafter imposed by . . . any state, . . . or local taxing authority. Such banks or associations, their franchises, capital, reserves, surplus and other funds, and their income shall be exempt from all taxation . . . by any state . . . or local taxing authority (except real estate). The exemption provided herein shall not apply with respect to any production credit association or its property or income after the class A stock held in it by the Governor has been returned, or with respect to any bank for cooperatives or its property or income after the stock held in it by the United States has been retired.

20. 12 U. S. C. A. 1261. National Agricultural Credit Corporations. Taxation by a state of the shares in National Agricultural Credit Corporations or of dividends derived therefrom, or of the income of said corporations, or real estate owned by them, shall be such only as is . . . authorized by law in the case of national banking associations; and taxation by a state of debentures or other obligations of such corporations shall not be at a higher rate than the rate applicable to other moneyed capital in the hands of individual citizens thereof. (See item 13 herein.)

21. 12 U. S. C. A. 1433—Federal Home Loan Banks. Any and all notes, debentures, bonds, and other such obligations, issued by any bank (FHL Bank), and consolidated Federal Home Loan Bank bonds and debentures, shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by . . . any state, county, municipality, or local taxing authority. The bank including its franchise, its capital, reserves and surplus, its advances, and its income, shall be exempt from all taxation . . . by any state, county, municipality or local taxing authority; except . . . real property of the bank . . .

22. 12 U. S. C. A. 1464(h). Federal Savings and Loan Associations. Such associations (F. S. & L. Assns.), including their franchises, capital, reserves, and surplus, and their loans and income, shall be exempt from all taxation (except certain federal income taxes) and all shares of such association shall

be exempt both as to their value and income therefrom from all taxation (except surtaxes, estate, inheritance, and gift taxes) . . . by the United States; and no state . . . county, municipality, or local taxing authority shall impose any tax on such associations or their franchise, capital, reserves, surplus, loans or income greater than that imposed by such authority on other similar local mutual or cooperative thrift and home financing institutions.

23. 12 U. S. C. A. 1713(i). Federal Housing Commissioner—Mortgage Insurance. Debentures issued under this section shall be issued in the name of the Housing Insurance Fund as obligor, . . . such debentures as are issued in exchange for mortgages insured after February 3, 1938, shall be exempt both as to principal and interest, from all taxation (except surtaxes, estate, inheritance and gift taxes) now or hereafter imposed by . . . any state, county, municipality, or local taxing authority. . . . and they shall be fully and unconditionally guaranteed as to principal and interest by the United States. . . .

24. 12 U. S. C. A. 1723a. Federal National Mortgage Association. (c) The Association, including its franchise, capital, reserves, surplus, mortgages and income shall be exempt from all taxation . . . by any state, county, municipality or local taxing authority (except real estate and certain federal taxes).

25. 12 U. S. C. A. 1739. Federal Housing Commissioner—War Housing Insurance. The debentures issued under this section to any mortgagee shall be executed in the name of the War Housing Insurance Fund as obligor . . . such debentures shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance and gift taxes) . . . by any state, county, municipality or local taxing authority . . .

26. 12 U. S. C. A. 1747(g). Federal Housing Commissioner—Rental Housing Investment Insurance. Such debentures (issued to any investor in the name of the Housing Investment Insurance Fund by the Federal Housing Commissioner) shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance and gift taxes) . . . by any state, county, municipality, or local taxing authority . . . and shall be fully and unconditionally guaranteed, as to both the principal . . . and interest . . . by the United States.

27. 12 U. S. C. A. 1748b. Federal Housing Commissioner—Armed Services Housing Mortgage Insurance. (f) Debentures issued under this subchapter shall be executed in the name of the Armed Services Housing Mortgage Insurance Fund. . . . Such debentures shall be exempt, both as to principal and interest, from all taxation (except surtaxes, estate, inheritance and gift taxes) . . . by any state, county, municipality or local taxing authority . . . and shall be fully and unconditionally guaranteed as to principal and interest by the United States. . . .

28. 12 U. S. C. A. 1768. Federal Credit Unions. The federal credit unions organized hereunder, their property, their franchises, capital, reserves, surpluses and other funds, and their income shall be exempt from all taxation . . . by any state . . . or local taxing authority; except that any real property and any *tangible personal property* of such federal credit unions shall be subject to . . . state . . . and local taxation to the same extent as other similar property is taxed. Nothing herein contained shall prevent

holdings in any federal credit union . . . from being included in the valuation of the personal property of the owners or holders thereof in assessing taxes imposed by authority of the state or political subdivision in which the federal credit union is located: *Provided, however*, That the duty or burden of collecting or enforcing the payment of such tax shall not be imposed upon any such federal credit union, and the tax shall not exceed the rate of taxes imposed upon holdings in domestic credit unions.

29. 7 U. S. C. A. 1014(i). Farmer's Home Corporation. "The corporation, including its franchises, its capital, reserves, and surplus and its income and property shall, except as otherwise provided in section 1024(a) of this title, be exempt from all taxation now or hereafter imposed by the United States or any state, territory, district, dependency or political subdivision." (See item 30.)

30. 7 U. S. C. A. 1024 (a) and (b). Farm Tenant Act.

(a) All property which is being utilized to carry out the purposes of sections 1001-1005d of this title (other than property used solely for administrative purposes) shall, notwithstanding that legal title to such property remains in the Secretary (of Agriculture), be subject to taxation by the state, territory, district, dependency, and political subdivision concerned, in the same manner and to the same extent as other similar property is taxed.

(b) All property to which subsection (a) of this section is inapplicable which is held by the Secretary pursuant to sections 1001-1005d, 1007, and 1008-29 of this title shall be exempt from all taxation now or after August 14, 1956, imposed by the United States, or any state, territory, district, dependency or political subdivision, but the Secretary shall make payments in respect of any such property in lieu of taxes.

31. 7 U. S. C. A. 1510. Federal Crop Insurance Corporation. The corporation, including its franchise, its capital, reserves and surplus, and its income and property, shall be exempt from all taxation on or after February 16, 1938, imposed by the United States, or by any territory, dependency, or possession thereof, or by any state, county, municipality or taxing authority.

32. 15 U. S. C. A. 713a-5. Commodity Credit Corporation. Bonds, notes, debentures and other similar obligations issued by the Commodity Credit Corporation under the provisions of sections 713a-1 to 713a-5 of this title shall be deemed and held to be instrumentalities of the government of the United States, and as such, they and the income derived therefrom shall be exempt from federal, state and local taxation (except surtaxes, estate, inheritance and gift taxes). The Commodity Credit Corporation, its franchise, its capital, reserves and surplus, and its income shall be exempt from all taxation imposed by the United States, by any territory, dependency or possession thereof, or by any state, county, municipality, or local taxing authority; except that any real property shall be subject to state . . . taxation to the same extent according to its value as other real property is taxed.

33. 15 U. S. C. A. 607. Reconstruction Finance Corporation (now abolished). The Corporation, including its franchise, capital, reserves and surplus, and its income shall be exempt from taxation . . . by the United States, by any territory, dependency or possession thereof, or by any state, county, municipality or local taxing authority, except that any real property of the corporation shall be subject to special assessments for local improvements and

shall be subject to state, territory, county . . . taxation to the same extent according to its value as other real property is taxed. The exemptions provided in the preceding sentence . . . shall be construed to be applicable . . . to any other public corporation which . . . may be wholly financed and wholly managed by the corporation. Such exemptions shall also be construed to be applicable to loans made and personal property owned by the corporation or such other corporations, but such exemptions shall not be construed to be applicable in any state to any buildings which are considered by the laws of such state to be personal property for taxation purposes. . . . The shares of preferred stock of national banking associations, and the shares of preferred stock, capital notes and debentures of state banks and trust companies, acquired prior to July 1, 1947, by the corporation, and the dividends and interest derived therefrom by the corporation shall not, so long as the corporation shall continue to own the same, be subject to any taxation by the United States, . . . or by any state, county, municipalities or local taxing authority . . . whether for a past, present or future taxing period.

34. 33 U. S. C. A. 986. St. Lawrence Seaway Development Corporation. The corporation is authorized to make payments to state and local governments in lieu of property taxes . . . not in excess of the taxes which would have been payable for such property in the condition in which it was acquired. . . . The corporation, its property, franchises and income are expressly exempted from taxation in any manner or form by any state, county, municipality, or any subdivision thereof, but such exemption shall not extend to contractors for the Corporation.

35. 38 U. S. C. A. 691e(a). World War II Veteran's Mustering-Out Payments. Mustering-out payments due or to become due under this chapter shall not be assignable and any payments made to or on account of a veteran shall be exempt from taxation, . . . and shall not be subject to attachment, levy, or seizure . . . before or after receipt by the payee.

36. 38 U. S. C. A. 618. World War Veterans—Adjusted Service Credit. No sum payable under this chapter to a veteran or his dependents, or to his estate, or to any beneficiary named under subchapter V . . . no adjusted service certificate, and no proceeds of any loan on such certificate shall be subject to attachment . . . or to national or state taxation.

37. 38 U. S. C. A. 3001. Veterans Pensions, Bonuses, etc. (a) Payments of benefits due or to become due under any law administered by the Veterans Administration shall not be assignable . . . and such payments made to, or on account of, a beneficiary shall be exempt from taxation . . . either before or after receipt by the beneficiary. The preceding sentence shall not apply to . . . nor shall the exemption therein contained as to taxation extend to any property purchased in part or wholly out of such payments.

38. 39 U. S. C. A. 766. Deposits in United States Postal Savings. The faith of the United States is solemnly pledged to the payment of the deposits made in postal savings depository offices, with accrued interest thereon. . . . (See item 2 herein, *Obligations of the United States.*)

39. 39 U. S. C. A. 760. U. S. Bonds Issued to Depositors in U. S. Postal Savings. Any depositor . . . may surrender his deposit . . . and receive in lieu (therefor) U. S. coupon or registered bonds. . . . The

bonds herein authorized shall be exempt from all taxes or duties of the United States as well as from taxation in any form by or under state, municipal or local authority.

40. 42 U. S. C. A. 1405(e). Public Housing Administration. (e) The Administration, including but not limited to its franchise, capital, reserves, surplus, loans, income, assets, and property of any kind shall be exempt from all taxation . . . by any state, county, municipality or local taxing authority.

41. 45 U. S. C. A. 228*l*. Railroad Retirement. Notwithstanding any other law of the United States or of any state, . . . no annuity or pension payment shall be assignable or subject to any tax, or to garnishment, attachment or other legal process under any circumstances whatsoever, nor shall the payment thereof be anticipated.

42. 48 U. S. C. A. 745. Puerto Rico—Bonds. . . . All bonds issued by the government of Puerto Rico, or by its authority, shall be exempt from taxation by the government of the United States. . . . or by any state, territory, or possession, or by any county, municipality or municipal subdivision of any state. . . .

This annotation does not purport to cover courtesy privileges or tax exemptions of foreign diplomats or their staffs under various international treaties or conventions.

MOTION DAYS IN DISTRICT COURTS—1959

(Please see notes on page 93)

COUNTY	County seat	Judge	Clerk	No. Jud. Dist.	Jan.	Feb.	Mar.	Apr.	May	June	Sept.	Oct.	Nov.	Dec.
Allen (See note 12)	Iola	Spencer A. Gard.	Mrs. Ina F. West	37	13 26	9	2 16	6 20	5 25	15	7	6 19	2 23	14
Anderson	Garnett	Floyd H. Coffman	Mrs. Nell R. Graves	4	9	6	2	3	8	8	11	12	6	4
Athison	Athison	Edmund L. Page	Hal Waisner	2	7 14 21 28	4 11 18 25	4 11 18 25	1 8 15 22 29	6 13 20 27	3 10 17 24	2 9 16 23 30	7 14 21 28	4 11 18 25	2 9 16 23 30
Barber (See note 8)	Medicine Lodge	Clark A. Wallace	Mrs. Edith Myers	24	7	9	6	27	14	11	11	26	5	10
Barton (See note 6)	Great Bend	Roy J. McMullen	Geneva Steincamp	20	7	4	3	1	6	2	2	7	2	2
Bourbon (See note 16)	Fort Scott	Harry W. Fisher	Amy Armstrong	6	5 16 23	6 13 20 27	6 13 20 27	3 10 17 24	11 18 25	12 19 26	14 21 28	9 16 23	6 13 20 27	4 11 18
Brown	Hiawatha	Chester C. Ingels	Mrs. Edna Boicourt	22	20	17	17	21	19	2	22	20	17	22
Butler Div. No. 1 Div. No. 2	El Dorado	George Reynolds W. N. Calkins	Mrs. Leah E. Walsh	13	7	6	2	2	7	8	3	6	9	1
Chase	Cottonwood Falls	Jay Sullivan	Mrs. Mildred Speer	5	30	27	27	24	29	26	25	30	27	26
Chautauqua Div. No. 1 Div. No. 2	Sedan	George Reynolds W. N. Calkins	Cleophaat Call	13	15	2	6	6	1	1	1	1	2	7
Cherokee Columbus Div. Galena Div.	Columbus	Jerome Harmon	Nina Coldiron	11	7 2	4 6	4 6	1 3	6 1	3 5	2 4	7 2	4 13	4 2

MOTION DAYS IN DISTRICT COURTS—1959—CONTINUED

(Please see notes on page 93)

COUNTY	County seat	Judge	Clerk	No. Jud. Dist.	Jan.	Feb.	Mar.	Apr.	May	June	Sept.	Oct.	Nov.	Dec.
Ellis (See note 14)	Hays	Benedict P. Cruise	Edward Bieker	23	19	2	9	13	18	8	14	19	9	14
Ellsworth	Ellsworth	John I. Young	Harold E. Grant	30	26	13	6	27	15	5	21	9	6	14
Finney (See note 10)	Garden City	Roland H. Tate	G. Mae Purdy	32	12	6a	6a	10a	11	5a	21	9a	6a	11a
Ford (See note 9)	Dodge City	Ernest Vieux	Ella J. Riley	31	9 16 20 23 30	13 20 27	13 20 27	3 17 24	1 15 22 29	5	4 18 25	2 16 23 30	6 13 20	4 18 25
Franklin	Ottawa	Floyd H. Coffman	Christina Woke	4	5	4	4	6	6	3	7	14	4	2
Geary (See note 4)	Junction City	Clement F. Clark	Frank C. Woodward	8	6	3	2	3	5	1	3	6	9	2
Gove (See note 14)	Gove	Benedict P. Cruise	Mrs. Louise Brown	23	21	18	16	16	14	15	16	15	16	18
Graham	Hill City	C. E. Birney	Mrs. Louise Lee	34	7	2	11	15	11	3	14	14	9	9
Grant	Ulysses	L. L. Morgan	Mrs. Juanita Barber	39	5d	2d	2a	13	4d	1d	1a	5d	2d	7
Gray (See note 9)	Cimarron	Ernest Vieux	Carrie Borland	31	6	3	3	6	5	2	8	6	3	8
Greeley (See note 10)	Tribune	Roland H. Tate	Laura M. Holmes	32	7a	9a	4a	7a	6a	2a	16a	19a	4a	8a
Greenwood	Eureka	George Reynolds W. N. Calkins	Mrs. Alma Long	13	19	5	5	3	18	4	4	12	5	4
Hamilton (See note 10)	Syracuse	Roland H. Tate	Amelia J. Minor	32	9a	16	4d	7d	8a	4a	18a	12	4d	8d
Harper	Anthony	Clark A. Wallace	Mrs. Helen Pearl	24	12	4	5	13	13	15	10	12	4	9
Harvey (See note 5)	Newton	George L. Allison	Mrs. Mabel McMullen	9	8 22	9 19	12 26	9 23	11 28	11 25	3 17	8 22	9 19	3 17

MOTION DAYS IN DISTRICT COURTS—1959—CONTINUED

(Please see notes on page 93)

County	County seat	Judge	Clerk	No. Jud. Dist.	Jan.	Feb.	Mar.	Apr.	May	June	Sept.	Oct.	Nov.	Dec.
Haskell	Sublette	L. L. Morgan	Mrs. Evelyn Yount	39	5a	2a	9	6a	4a	1a	21	5a	2a	1a
Hodgeman	Jetmore	Lorin T. Peters	Mrs. Nina Lupfer	33	7d	23d 4d	4d	8d	18e 4e	3d	9d	7d	9d 4d	9d
Jackson (See note 11)	Holton	Robert H. Kaul	Mrs. Florence Clements	36	12	4	4	8	4	3	2	5	4	2
Jefferson (See note 11)	Oskaloosa	Robert H. Kaul	Mrs. Myrtle Kimmel	36	16	6	2	10	8	1	4	9	2	4
Jewell	Mankato	Donald J. Magaw	Mrs. Iris Cosand	15	15	5	2	23	15	1	24	22	9	9
Johnson Div. No. 1 Div. No. 2 Div. No. 3	Olathe	Earl E. O'Conner Clayton Brenner Raymond H. Carr	Mrs. Betty West	10	5	2	2	6	4	1	1	5	2	7
Kearny (See note 10)	Lakin	Roland H. Tate	Mrs. Bertha Adams	32	9d	4d	9	9a	8d	4d	18d	7d	9	10a
Kingman	Kingman	Clark A. Wallace	Gladys Layman	24	9	6	23	10	15	1	23	9	6	14
Kiowa (See note 9)	Greensburg	Ernest Vieux	Mrs. Eunice E. Rich	31	7	4	4	8	4	3	9	7	4	9
Labette Oswego Div. Parsons Div.	Oswego	Hal Hyler	H. L. Lane	16	9 23 5	27 20 16	6 30	24 20	1 18 18	12 26 8	4 18 21	23 19	6 20 16	11 23 14
Lane (See note 10)	Dighton	Roland H. Tate	Mrs. Eva Cramer	32	8a	5a	16	8a	7a	3a	17a	8a	16	9a
Leavenworth	Leavenworth	Joseph J. Dawes	Mary Kate Gaus	1	2	6	6	3	1	5	4	2	6	4
Lincoln	Lincoln	John I. Young	Roy Livingood	30	19	16	3	7	18	4	29	19	9	17
Linn (See note 10)	Mound City	Harry W. Fisher	Mrs. Fernie Bearly	6	8 22	5 19	5 19	6 23	7 21	4 18	10 24	8 22	5 19	7 17

MOTION DAYS IN DISTRICT COURTS—1959—CONTINUED
(Please see notes on page 93)

Country	County seat	Judge	Clerk	No. Jud. Dist.	Jan.	Feb.	Mar.	Apr.	May	June	Sept.	Oct.	Nov.	Dec.
Logan (See note 14)	Russell Springs	Benedict P. Cruise	Mrs. Ada Rogee	23	22	19	12	6	15	11	8	16	12	7
Lyon	Emporia	Jay Sullivan	Cleadora Held	5	28	25	25	29	27	24	30	28	25	30
Marion (See note 4)	Marion	Walter E. Hembrow	C. J. Ross	8	7	2	4	1	4	3	2	5	3	1
Marshall (See note 7)	Marysville	Lewis L. McLaughlin	Wallace J. Koppes	21	9	2	4	3	4	3	4	5	4	11
McPherson (See note 5)	McPherson	George L. Allison	Donald S. Clark	9	12 30	6 20	6 20	6 24	8 22	12 26	4 18	5 23	6 20	4 18
Meade (See note 9)	Meade	Ernest M. Vieux	Edyth Cooper	31	5	2	2	6	4	4	1	8	5	2
Miami (See note 16)	Paola	Harry W. Fisher	Mrs. Ethel J. Hunt	6	6 20	2 17	3 17	7 21	5 19	7 16	8 22	5 20	3 17	1 15
Mitchell	Beloit	Donald J. Magaw	Ida Jamison	15	12	6	5	20	14	4	21	23	12	10
Montgomery Independence Div. Coffeyville Div.	Independence	Warren B. Grant	M. D. Smith	14	3 2	7 6	7 6	4 3	2 1	6 5	5 4	3 2	7 6	5 4
Morris (See note 4)	Council Grove	Walter E. Hembrow	Mrs. Virginia Scholes	8	8	5	5	6	6	15	1	8	5	7
Morton	Richfield	L. L. Morgan	Mrs. Irene Kuder	39	6d	9	3a	7d	5d	2d	8	6d	3d	2a
Nemaha	Seneca	Chester C. Ingels	Mrs. Ruth Shafrer	22	19	16	16	20	18	1	21	19	16	21
Neosho Erie Div. Chanute Div.	Erie	B. M. Dunham	Merle Estes	7	7 13	4 3	10 11	1 14	6 5	3 2	2 8	14 13	4 3	2 1
Ness	Ness City	Lorin T. Peters	Mrs. Dorothy Sticklein	33	8e	5e	9e 5e	9e	2e	4e	1/e 10e	8e	5e	1/e 10e
Norton	Norton	Robert W. Hemphill	Elsie Brault	17	12 19	9	2	20	15	5	8	9	18	14

MOTION DAYS IN DISTRICT COURTS—1959—CONTINUED
(Please see notes on page 93)

County	County seat	Judge	Clerk	No. Jud. Dist.	Jan.	Feb.	Mar.	Apr.	May	June	Sept.	Oct.	Nov.	Dec.
Osage		A. K. Stavely	Mrs. Lucille Nelson	35	2	6	3	3	1	2	4	2	3	4
Osborne		Donald J. Magaw	Elna McColl	15	16	2	6	24	11	5	25	19	13	11
Ottawa		John I. Young	Mrs. Esther Plunkett	30	12	10	2	13	12	2	28	26	23	15
Pawnee		Lorin T. Peters	Mrs. Eulah Almquist	33	26d 6d	3d	3d	13d 7d	1d	2d	8d	13d 6d	3d	8d
Phillips		Robert W. Hemphill	Gene Britt	17	20	2	3	17	4	3	15	22	19	15
Pottawatomie (See note 11)		Robert H. Kaul	Deane L. Arnold	36	15	5	5	7	7	4	1	8	5	1
Pratt		Clark A. Wallace	Mrs. Mabel Axline	24	8	5	9	9	18	12	14	8	9	11
Rawlins		Robert W. Hemphill	Mrs. Louise Portschy	17	22	12	5	15	18	9	17	7	3	17
Reno		John F. Fontron	Glenn R. Williams	40	2 9 16 20 23 30	6 13 20 27	6 13 27	3 10 17 24	1 8 15 22 29	5 12 19 26	4 11 18 25	2 9 16 23 30	6 13 20 27	4 11 18 26
Republic		Marvin O. Brummett	Earl J. Baldrige	12	6	2	3	7	4	2	29	19	17	15
Rice (See note 6)		Roy J. McMullen	Laura Saint	20	6	2	2	7	4	1	1	5	3	7
Riley (See note 7)		Lewis L. McLaughlin	Joseph F. Musil	21	5	6	6	6	1	5	8	2	6	4
Rooks		C. E. Birney	Irma Renner	34	12	11	12	16	4	4	2	15	12	11
Rush		Lorin T. Peters	Esta Manahan	33	12e 6e	3e	23e 3e	7e	1e	2e	28e 8e	6e	3e	8e

MOTION DAYS IN DISTRICT COURTS—1959—CONTINUED
(Please see notes on page 93)

Country	County seat	Judge	Clerk	No. Judd. Dist.	Jan.	Feb.	Mar.	Apr.	May	June	Sept.	Oct.	Nov.	Dec.
Russell (See note 14)	Russell	Benedict P. Cruise	Mrs. Mary Humes	23	5	16	10	14	4	9	2	5	10	15
Saline	Salina	John I. Young	Mrs. Betty J. Just	30	9	9	9	6	11	1	4	5	5	16
Scott (See note 10)	Scott City	Roland H. Tate	Nellie Scheuerman	32	8d	5d	5d	13	7d	3d	17d	8d	5d	14
Sedgewick Div. No. 1 Div. No. 2 Div. No. 3 Div. No. 4 Div. No. 5 Div. No. 6	Wichita	William C. Kantd Howard C. Kline B. Mack Bryant Clement F. Clark Henry Marz E. E. Satigast	L. D. Leland	18	All motions in civil cases, except divorce, are heard on the second Monday morning following the filing thereof. These motions are assigned to the various divisions of court by the Assignment Judge who mails notes of hearings to attorneys of record in advance. All motions in divorce cases, including contempt and custody, are heard at 1:30 p. m. on the second Monday afternoon following the filing thereof, at which time they are called by the Assignment Judge and assigned to the various divisions of court for immediate hearing. All motions in criminal cases are heard by the Judge in charge of the Criminal Court, by arrangement with him. The Criminal Court rotates among the various divisions from term to term.									
Seward	Liberal	L. L. Morgan	Mrs. Mary Lindley	39	12	6a	6a	20	8a	5a	4a	12	6a	4a
Shawnee Div. No. 1 Div. No. 2 Div. No. 3 (See note 2)	Topeka	Beryl E. Johnson Paul H. Heinz Dean McElhenny	Mrs. Lucille Carter	3	2	13	6	17	8	19	11	2	13	4
Sheridan	Hoxie	C. E. Birney	Mrs. Minnie Carder	34	5	23	9	13	18	1	7	5	10	7
Sherman	Goodland	C. E. Birney	Viva Peter	34	8	10	10	6	1	8	9	13	16	10
Smith	Smith Center	Donald J. Magaw	Lucille Figg	15	14	4	23	22	13	15	23	21	10	7
Stafford (See note 6)	St. John	Roy J. McMullen	Arlene McCandless	20	5	3	4	6	5	3	4	6	4	1
Stanton	Johnson	L. L. Morgan	Mrs. Hazel Polly	39	6a	23	2d	7a	5a	2a	14	6a	3a	1d

MOTION DAYS IN DISTRICT COURTS—1959—CONCLUDED
(Please see notes below)

County	County seat	Judge	Clerk	No. Jud. Dist.	Jan.	Feb.	Mar.	Apr.	May	June	Sept.	Oct.	Nov.	Dec.
Stevens	Hugoton	L. L. Morgan	John F. Fulkerson	39	26	5a	23	9a	7a	4a	3a	26	5a	3a
Sumner	Wellington	Wendell Ready	Laura McCormick	25	6	3	3	7	5	2	15	6	3	1
Thomas	Colby	C. E. Birney	Thelma Livingston	34	6	9	16	14	25	2	8	12	2	8
Trego (See note 14)	WaKeeney	Benedict P. Cruise	Nina J. Galloway	23	20	17	2	15	13	1	15	14	2	17
Wabaunsee	Alma	A. K. Stavely	Dorothy M. Walker	35	6	3	3d	7	5	2d	1	6	3d	1
Wallace (See note 14)	Sharon Springs	Benedict P. Cruise	Evelyn P. Warren	23	22b	19b	12b	20	15b	11b	21	16b	12b	21
Washington	Washington	Marvin O. Brummett	Paul Froehlich	12	7	3	2	8	5	1	30	20	16	14
Wichita (See note 10)	Leoti	Roland H. Tate	Kate Elder	32	7d	4a	5a	20	6d	2d	16d	7a	5a	21
Wilson	Fredonia	B. M. Dunham	Dwaine Spoon	7	6	5	5	7	7	4	1	1	5	3
Woodson	Yates Center	Spencer A. Gard	Zelma Stockebrand	37	6	10	3	14	12	2	8	13	3	15
Wyandotte	Kansas City	O. Q. Clafin III.	Richard D. Shannon	29	2	6	6	3	1	5	4	2	6	4
Div. No. 1		Willard M. Benton			3	7	7	4	2	6	5	3	7	5
Div. No. 2		Harry G. Miller, Jr.			9	13	13	10	8	12	11	9	13	11
Div. No. 3		William H. McHale			10	14	11	11	9	12	12	10	14	12
Div. No. 4					16	20	20	17	15	19	18	16	20	19
(See note 15)					17	21	21	18	16	20	19	17	21	20
					23	27	27	24	22	25	23	23	27	25
					24	28	28	25	23	27	26	24	28	26

e—9:00 a. m. a—10:00 a. m. c—1:30 p. m. d—2:00 p. m. b—1:00 p. m.

- NOTE 1.—Italicized dates indicate the first day of the regular term of court.
- NOTE 2.—In Shawnee county, the schedule continues through July and August as follows:
 Division No. 1.—Judge Beryl R. Johnson: July 10 and 31 and August 21.—First division motion day on December 23rd rather than 25th.
 Division No. 2.—Judge Paul H. Heinz: July 17 and August 7 and 28.
 Division No. 3.—Judge Dean McElhenney: July 3 and 24 and August 14.
- NOTE 3.—Court will open at 9:30 a. m. at Ottawa and at 10:00 a. m. at Garnett.
- NOTE 4.—In Dickinson, Geary, Marion and Morris counties, court convenes at 10:00 a. m. No jury at May term in Dickinson county, and June terms in Morris and Geary counties except on special order.
- NOTE 5.—In Harvey and McPherson counties, court convenes at 9:30 a. m.
- NOTE 6.—In Barton, Rice and Stafford counties, court convenes at 10:00 a. m., except when jury appears, then court will convene at 9:00 a. m.
- NOTE 7.—In Riley county, opening day of term delayed one day because of Labor Day. In addition to the regular motion days in Riley county, special motion days are held the third Friday of the month. Additional motion days are scheduled in Riley, Clay and Marshall counties as the need arises.
- NOTE 8.—Term and motion day, Barber county, July 13th. Court convenes at 10:00 a. m. on all motion days. Court convenes at 9:00 a. m. for jury trials.
- NOTE 9.—In Clark, Ford, Comanche and Gray counties, court convenes at 10:00 a. m., and in Kiowa and Meade counties, court convenes at 2:00 p. m.
- NOTE 10.—In Greeley, Wichita, Lane, Scott, Hamilton, Kearny and Finney counties, jury sessions (unless otherwise ordered), 9:30 a. m.
- NOTE 11.—In Jackson, Pottawatomie and Jefferson counties, court convenes at 9:00 a. m. on the opening day of the term. On motion days the court will convene at 10:00 a. m. Time permitting, a special motion day will be held in each county two weeks after the regular motion days.
- NOTE 12.—In Allen county, July 20 is motion day.
- NOTE 13.—In Douglas county, opening day of term court will open at 9:30 a. m. The civil docket will be called beginning at 9:30 a. m., and the criminal docket will be called beginning at 2:00 p. m.
- NOTE 14.—In Russell, Ellis, Trego, Gove and Logan counties, court convenes at 9:00 a. m. In Wallace county, court convenes at 1:00 p. m.
- NOTE 15.—In Wyandotte county, for July and August: Separate dates are fixed for hearing pre-trial and post-trial motions. The first line of dates opposite each judge's name applies to pre-trial motions and the second line to post-trial motions. Although no regular motion days are designated for the months of July and August, 1959, each division will before adjourning for the summer set down for hearing all motions pending in the cases assigned to the division. All attorneys of record will be given notice of the date set for such hearing.
- Division No. 1.—Pre-trial motions, July 3, and post-trial motions, July 4. Pre-trial motions, August 7, and post-trial motions, August 1.
 Division No. 2.—Pre-trial motions, July 10, and post-trial motions, July 11. Pre-trial motions, August 4, and post-trial motions, August 8.
 Division No. 3.—Pre-trial motions, July 17, and post-trial motions, July 18. Pre-trial motions, August 21, and post-trial motions, August 15.
 Division No. 4.—Pre-trial motions, July 24, and post-trial motions, July 25. Pre-trial motions, August 28, and post-trial motions, August 23.
- NOTE 16.—In Bourbon county, July 10 and 24 are motion days. In Miami county, July 7 and 21 are motion days. In Linn county, July 13 is motion day.

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