



**MIDTOWN PIZZERIA & PUB**  
222 NORTH KANSAS AVENUE  
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FRIDAY - SATURDAY: 11:00 AM - 10:45 PM  
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## Town hall ...

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“If your real estate was appraised at \$100,000, you would take that \$100,000 times 11.5 percent,” she said. “It would mean \$11,500. A \$100,000 home has an assessed value of \$11,500. Then you divide the assessed value of \$11,500 by 1,000 to determine what one mill is. This results in a tax of \$11.50. If it was a two-mill increase, it would result in a \$23 increase to property taxes. You can use this same formula to figure if you have commercial or industrial real estate or if you have ag.”

Warden added the county faces challenges each year when figuring a budget, and those challenges seem to have increased in recent years.

“From the year 2005 until 2025, you'll see how our valuation was lowered,” she said. “We came up a bit. We took a bigger dip. Then we came back out of it, and we're just stagnant. Our valuation over the last 10 years really hasn't changed all that much, but the costs of goods, fuel, parts, everything has taken an increase.”

Warden said Seward County's taxes and mill levy have stayed quite flat over the last 10 years.

“Over the last 20 years, we haven't had a lot of growth in any area,” she said. “Our valuation stayed stagnant. We've tried to keep down the mill levy and the tax rate.”

In 2021, state lawmakers passed legislation to establish a Revenue Neutral Rate (RNR) in counties across Kansas. Warden explained this rate is when a taxing jurisdiction budgets the exact same amount of property tax revenue in dollars for the current year as the last.

“It's not based on mill levy,” she said. “It's in dollars for the upcoming budget year as they did for the current year.”

Warden also said if taxing jurisdictions plan to use more property tax revenue in the next budget year, even if that difference is as little as \$1, a notice to exceed the RNR must be filed, and a public hearing must take place.

Warden likewise emphasized the commissioners currently representing the county have no intention of increasing the revenue.

“However, a jurisdiction does not only increase revenue to provide these services, but oftentimes, they have the need to increase property tax revenue to be able to provide you with the same services we are providing you the year before or the current year we're in,” she said.

Warden said the RNR law does not account for inflation.

“As property values are rising, so are the costs of goods and services,” she said. “To provide residents with the same or better level of services, it's costing you more.”

Warden added while taxing entities often need to exceed the RNR, they try to do so with a modest increase in revenue to help pay for cost of goods, special services and other community

priorities such as law enforcement and fire districts.

“If an entity were to stay revenue neutral every year, they would have to provide this year's services for this year's prices on last year's budget, so it is very difficult to remain revenue neutral,” she said.

Under an RNR, Warden said likely, many counties will begin using revenue saved back from previous years and dipping into reserves, and they find themselves not able to provide the same services at the same level as they were in the past. Later, Warden talked about services all counties are required to provide, all of which have little, if any, state or federal assistance to help with the cost of providing those services.

“A lot of these were originally mandated by the state or even federal, and at first, they gave you a little bit of funding,” she said. “What happens most times, they cut that funding, and it becomes the responsibility of the county.”

Warden then discussed something that has an impact on all county budgets in the state. Data from the Kansas Association of Counties showed nearly \$43 billion in 2024 was lost revenue to counties in the state due to people receiving tax exemptions.

“When we start talking about tax exemptions, that's your churches, your school buildings, your non-profit agencies, cities, counties, municipalities,” she said.

Commissioners recently instituted charges of \$300 and \$600 for use of the Activity Center and Ag Building at the county's

fairgrounds for non-profit agencies. This came after years of commissioners giving waivers to those agencies, and Warden said in Fiscal Year 2025, the county lost \$84,000 alone from rental income due to those waivers.

“That does not include utilities and the cost of setup, teardown and our employees who have to help in that,” she said. “They have to meet a community criteria to even be able to qualify for that waiver. While we know it's difficult to pay that \$300 or that \$600, it makes more sense when you talk about it in terms of what you gave for the entire year.”

Warden too emphasized both commissioners and county staff are also taxpayers facing the same costs and struggles as others.

“The county faces those same struggles,” she said. “It's just on a much larger scale the county is facing on those when you think about the amount of dollars we work with in a budget and you talk about parts, you talk about fuel, you talk about workforce costs, you talk about casualty and property insurance. We got hit hard this year on casualty and property insurance – your health insurance for your employees, your employee benefits. All of that adds up.”

Commissioner Tammy Sutherland-Abbott said this year's budget has been closely scrutinized.

“We did send it back, and each department went even deeper through their own budgets to try to cut more to save as much money as we could,” she said.

Sutherland-Abbott said she was disappointed in former commissions not putting aside money to help with paybacks of tax appeals such as the one in which the county could be faced with paying \$6 million to a company. She said those commissions chose to spend that money, leaving the current commission to foot the bill.

“That's money that should be set aside,” she said. “We have an ongoing thing right now with another big company in the area, and instead of spending that money, we are putting it aside so if the same thing happens again, it will be able to be repaid.”

Despite the possibility of paying back the money, Commissioner Steve Helm said any mill levy increase made for this year should only be for one year.

“It shouldn't go on,” he said. “It needs to go back down. There needs to be some provisions that if it comes out in our favor, somehow, the money is refunded back. We don't take it and spend it somewhere else. This needs to be very tightly controlled so it's not

spent. The tax increase doesn't continue on. It's a one-year emergency. If it's ruled in our favor, we don't pocket that money and spend it. It's returned to the taxpayer, whether through a lower mill levy or something like that, but it shouldn't be used to our advantage.”

Sutherland-Abbott said the county should not be giving tax abatements to corporations that do not pay taxes to the community.

“If I have to pay taxes for my home, I don't think any business should be enticed to have to come to the community and not expect to pay the same,” she said. “What's fair for the lowest of income is fair for the highest, and we are all the same.”

Commissioner Todd Stanton said county leaders are hoping for a ruling on the Board of Tax Appeals case before the county's budget has to be finalized on Oct. 1.

“That can dramatically altar how this is going to affect the county,” he said. “If it's appealed, it's going to kick everything down the road probably a minimum of two years.”

## WKCF awards \$66,343 in grants to 19 area nonprofits

• Western Kansas Community Foundation

GARDEN CITY – Western Kansas Community Foundation (WKCF) is awarding 19 area nonprofit organizations with grants totaling \$66,343 from the Community Betterment Fund, the Kansas Health Foundation Children's Fund, and various Field of Interest and Unrestricted funds for its July grant cycle.

The July grant cycle is the mid-year grant cycle offered by WKCF each year. The other WKCF grant cycles have application deadlines of March 1 and Nov. 1. Additionally, WKCF awards Urgent Needs requests throughout the year.

The second grant cycle of the year was not short of opportunities for the foundation to continue its mission to enhance the quality of life in Southwest Kansas. A diverse range of community projects and nonprofit initiatives requested funding from across the region.

“From childcare programs and health services to arts and cultural endeavors, the grants awarded reflect WKCF's commitment to fostering growth and addressing the unique needs of Western Kansas,” Stacie Hahn, Program & Marketing Director for the WKCF,

said of the grants. “By empowering local organizations, WKCF is helping to build a stronger, more vibrant community, ensuring that residents have access to essential resources and opportunities.”

The following programs will receive funding:

- American Red Cross “Alleviating Suffering in the Face of Emergencies” – \$5,000
- Big Brothers Big Sisters of Finney & Kearny Counties “Young Women of Purpose” – \$1,000
- City of Ingalls “Firefighting Equipment” – \$3,400
- Finney County Historical Society “2025-2026 Re-Living History” – \$2,458
- Friends of Lee Richardson Zoo “Enhancing the Guest Experience” - \$4,610
- Garden City Parks & Recreation “Summer of Self Discovery” - \$2,500
- Gray County Recreation “Gray Co. Wellness Center Upgrades” - \$4,899.97
- Heritage Christian Academy “Classroom Technology Upgrade” – \$1,260
- Kearny County Hospital “Radio Readiness Initiative” – \$5,000

- Real Men Real Leaders “Future Leader Initiative” – \$1,200
- Russell Child Development Center “Early Intervention Program Vision Screener” – \$4,995
- Southwest Kansas Health Transport “Every Ride Counts” – \$5,500
- SparkWheel “Integrated Student Supports for GCHS” – \$1,000
- The Community Inc. “Community's Connection” – \$10,000
- The Kansas Food Bank “Food 4 Kids” – \$5,000
- USD No. 102 – Cimarron High School “Unique Classroom Furniture” – \$4,500
- USD No. 102 – Cimarron Preschool “Name Stamps” – \$445.20
- USD No. 457 Jennie Wilson After School Program “Fire Paws” – \$2,000
- Wichita County Health Center “Pressure-Relief Air Mattress” – \$1,575

The staff of Western Kansas Community Foundation always welcomes visit with donors or those interested in contributing to the unrestricted funds to help provide grants to more community projects

and programs. The next grant deadline is Nov. 1.

To learn more about the application process and grant guidelines visit [www.wkcf.org](http://www.wkcf.org), call 620-271-9484 or stop by the office at 402 N. Main Street in Garden City.



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admissions@sccc.edu

[sccc.edu/apply](http://sccc.edu/apply)



## CDC ...

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Mind.

“The campaign seeks to resonate with this age group by addressing the connections between substance use and mental health, risk factors that contribute to drug use, and strategies to keep them safe,” the CDC release noted. “CDC also has created resources for parents and caregivers about the latest substance use and mental health challenges youth may face.”

Visit <https://www.cdc.gov/free-mind/index.html> to learn more about the Free Mind campaign.

For more information about CDC's overdose prevention efforts, visit <https://www.cdc.gov/overdose-prevention/>



**Southwest CARE CENTER**  
Southwest Medical Center clinic



**• LUIS CAMACHO**  
DNP, APRN, FNP-C  
**• BENJAMIN MUÑOZ**  
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**OCTOBER 2025**





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