

LEGAL NOTICES

NOTICE OF BUDGET HEARING

2027

The governing body of
Beaver Township
Smith County

will meet on Sept 7, 2026 5:00 P.M. at 4062 O Rd, Smith Center, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2025		Current Year Estimate 2026		Proposed Budget 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,178	3.313	11,600	3.414	16,762	6,279	3.525
Totals	8,178	3.313	11,600	3.414	16,762	6,279	3.525
Revenue Neutral Rate** 3.525							
Less: Transfers	0		0		0		
Net Expenditure	8,178		11,600		16,762		
Total Tax Levied	11,950		6,280		XXXXXXXXXXXXXX		
Assessed Valuation:	6,314		1,839,383		1,781,220		
Outstanding Indebtedness, Jan 1	2024		2025		2026		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

(Published in the Smith Co. Pioneer,
Thursday, August 27, 2026

Norma Overmiller
Township Officer

NOTICE OF BUDGET HEARING

The governing body of
City of Kensington

will meet on September 14, 2026 at 5:00 pm at City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of Current Year Estimate for 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Estimate Tax Rate*
General	184,506	44.517	173,222	44.101	221,035	120,275	42.311
Debt Service							
Library	8,200	2.759	8,300	2.701	9,224	7,367	2.592
Special Highway	8,492		4,500		20,064		
Park & Recreation	592		1,400		5,530		
Solid Waste	39,860		35,000		61,689		
Water	146,731		117,342		189,604		
Sewer	59,891		41,950		126,471		
Swimming Pool	8,881		4,900		18,798		
Non-Budgeted Funds	71,044						
Totals	528,197	47.276	386,614	46.802	652,415	127,642	44.903
Revenue Neutral Rate** 44.903							
Less: Transfers	40,000		15,000		53,000		
Net Expenditure	488,197		371,614		599,415		
Total Tax Levied	122,604		127,645		XXXXXXXXXXXXXX		
Assessed Valuation	2,593,365		2,727,335		2,842,611		
Outstanding Indebtedness, January 1,	2024		2025		2026		
G.O. Bonds	232,987		218,898		0		
Revenue Bonds	0		0		0		
Other	67,733		63,477		73,652		
Lease Purchase Principal	300,720		0		0		
Total	601,440		282,375		73,652		

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

(Published in the Smith Co. Pioneer,
Thursday, August 27, 2026

Amber Hardacre
City Official Title: City Clerk

NOTICE OF BUDGET HEARING

State of Kansas
Special District 2027

The governing body of
Cemetery District #2-Cedar
Smith County

will meet on Sept 12th at 10:00 A.M. at 25011 G Rd, Cedar, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,413	1.427	13,500	1.519	17,626	3,654	1.490
Totals	2,413	1.427	13,500	1.519	17,626	3,654	1.490
Revenue Neutral Rate** 1.490							
Less: Transfers	0		0		0		
Net Expenditures	2,413		13,500		17,626		
Total Tax Levied	3,654		3,653		XXXXXXXXXXXXXX		
Assessed Valuation	2,560,486		2,405,382		2,451,755		
Outstanding Indebtedness, Jan 1	2024		2025		2026		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	0		0		0		

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Vicki Hutchison
Treasurer

NOTICE OF BUDGET HEARING

The governing body of
Crystal Plains Township
Smith County

will meet on Sept 20, 2026 at 7:30 PM 24042 a Rd, Portis, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2025		Current Year Estimate 2026		Proposed Budget 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,710	2.902	8,800	3.150	13,788	6,344	3.319
Totals	4,710	2.902	8,800	3.150	13,788	6,344	3.319
Revenue Neutral Rate** 3.319							
Less: Transfers	0		0		0		
Net Expenditure	4,710		8,800		13,788		
Total Tax Levied	6,348		6,348		XXXXXXXXXXXXXX		
Assessed Valuation:	2,187,163		2,014,925		1,911,761		
Outstanding Indebtedness, Jan 1	2024		2025		2026		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

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**Revenue Neutral Rate as defined by KSA 79-2988

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Thursday, August 27, 2026

Whitney Winder
Township Officer

NOTICE OF BUDGET HEARING

The governing body of
Lane Township
Smith County

will meet on Sept 17th at 7:00 P.M. at 14041 J Rd, Smith Center, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2025		Current Year Estimate 2026		Proposed Budget 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,092	1.984	21,500	2.091	43,032	8,533	2.085
Totals	7,092	1.984	21,500	2.091	43,032	8,533	2.085
Funds Supported by Township Only - Revenue Neutral Rate** 0.000							
Funds Supported by Township and 3rd Class City - Revenue Neutral Rate** 2.085							
Less: Transfers	0		0		0		
Net Expenditure	7,092		21,500		43,032		
Total Tax Levied	8,540		8,535		XXXXXXXXXXXXXX		
Total Assessed Valuation	4,303,959		4,081,245		4,091,977		
Township Assessed Valuation Only					3,550,822		
Outstanding Indebtedness, Jan 1	2024		2025		2026		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

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(Published in the Smith Co. Pioneer,
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Richard Synoground
Township Treasurer

CITY WEBSITE

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KNOW THE SCORE

5

NEWSPAPER

The cost of publishing official notices — like almost everything else — has risen, but remains relatively small, and pales in comparison to, the cost of an uninformed public.

Post Rock Answers By Cassie Thiessen

Post Rock Extension District Horticulture Agent

Fall is a Great Time to Plant a Tree

Trees offer shade and beauty in our landscapes, reducing utility costs and providing food sources and habitat for wildlife. Now is a great time to get a tree planted in your landscape! In the spring, soils are cold and may be so wet that there isn't enough oxygen for adequate root growth. Fall soils are warm and moist, which encourages growth. When planted in the fall, the tree becomes established well before a spring planted tree and is able to withstand summer stress. The best time to plant trees, in the fall, is early September to late October. This is early enough that roots can become established before the ground freezes. However, not all trees produce significant root growth during the fall and are better planted in spring. Trees that grow better when planted in the spring include birch, redbud, tulip poplar, willow oak, black oak, willows, and dogwood.

There are many trees that are adaptable to North Central Kansas. If you are looking for a small tree around 15 to 20 feet we recommend Amur or Tatarian Maple, these trees exhibit beautiful fall color. If you want something a little larger look at European Hornbeam or Golden Raintree, these trees can grow to a height of 40 feet tall. They handle the weather conditions of Kansas well. If you need a large shade tree, try a Japanese Pagoda, American, or Littleleaf Linden. At maturity they are 50 to 60 feet tall and survive in a wide soil pH range.

Fall-planted trees require some special care. Remember that roots are actively growing even though the top is dormant. Make sure the soil stays moist but not soggy. This may require watering not only in the fall but also during the winter months if we experience warm spells that dry the soil.

Here are some simple steps to planting a tree;

1. Select the right tree for the site. To avoid serious problems, choose trees that are adapted to your location. It is important to plant a diverse range of trees. Planting a variety of trees in any particular area will make a big difference if one species is especially vulnerable to a pest or disease, as is currently the case with ash trees in Kansas and other states. Also consider whether the tree produces nuisance fruit or if there are disease-resistant varieties available. You may want to take a soil test to determine the pH of your site.

2. Dig a proper hole. Make the hole deep enough so that the root flare is slightly above or even with the ground. The width of the planting hole is very important. It should be three times the width of the root ball.

3. Backfill the hole with the same soil that was removed. Amendments such as peat moss likely do more harm than good. Make sure the soil that goes back is loosened - no clods or clumps. Add water as you fill to ensure good root to soil contact. There is no need to fertilize at planting.

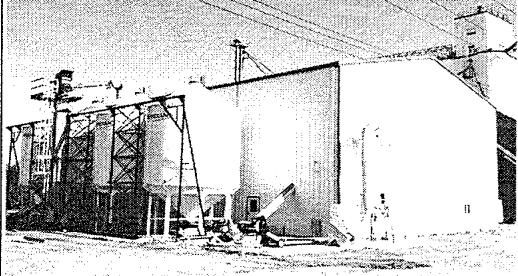
4. Don't cut back the branches of a tree after planting except those that are rubbing or damaged. The leaf buds release a hormone that encourages root growth. If the tree is cut back, the reduced number of leaf buds results in less hormone released and therefore fewer roots being formed.

5. Mulch around the tree, leaving an inch free around the base of the trunk. A moist environment around the trunk encourages harmful insects and disease. Mulch should be two to four inches deep and cover an area two to three times the diameter of the root ball. Mulching reduces competition from other plants, conserves moisture, and keeps soil temperature closer to what the plants' roots prefer. Watering practices will differ based on soil type. In general, a good soaking every seven to twelve days is sufficient.

Following these steps will ensure your new tree is off to a good start. Remember that a little extra work now will encourage a strong, healthy tree for years to come. If you have questions about choosing a tree for your landscape, contact your local extension office.

Post Rock Extension District of K-State Extension serves Jewell, Lincoln, Mitchell, Osborne, and Smith counties. Cassie may be contacted at cthiessen@ksu.edu or by calling Beloit (785-738-3597). Find us online at www.postrock.ksu.edu

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