

THE FEES COLLECTED BY ALL GOVERNMENTAL AGENCIES
IN A REPRESENTATIVE KANSAS COUNTY IN 1938

by

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INTRODUCTION

A number of recent studies treat of the important taxes and tax problems of the state and local units of Kansas. But of revenues from sources other than taxes, especially revenues from fees and licenses, little study has been made. These receipts may be designated as non-tax revenues to distinguish them from taxes. Taxes are fiscally much more important than miscellaneous revenues, but proper consideration of the entire tax system makes it desirable to supply the missing parts of the revenue picture. In fact, it will be impossible to determine fully the importance of these non-tax revenues, either quantitatively or qualitatively, until they have been analyzed much more thoroughly.

In exploring a field so little known, especially one for which records are rather inadequate, it has been necessary to alter preconceived plans and adapt them to the exigencies of the situation as revealed from time to time. For example, it soon developed that while it was possible to get summary data for some non-tax revenues from certain county offices, not enough

data were available to draw any conclusion upon the importance of fees and licenses.

Riley county, a representative Kansas county, has been chosen for this study. The county has no cities of the first class but there is one city of the second class, four cities of the third class, and several villages or unincorporated towns. Riley county is primarily an agricultural county as are most counties in Kansas. The population and size of Riley county compares favorably with the average Kansas county.

The amounts of non-tax revenues that are collected by the different governing units of Riley county is a much discussed issue, and no attempt in this study is made to settle it finally. It is believed, however, that this study will disclose some facts which are not now generally known. The lack of proper and uniform accounting has been a great handicap in collecting certain data.

In an explanation by Shultz (11), a fee is a charge by a government to defray the cost of an administrative service or function which confers a supplementary special benefit upon individuals. A definite relationship is present--individuals receive a particularized benefit from a government activity and they pay for it.

Lutz (9) claimed a distinction between a fee and a license charge in that the fee implies simply a service, while the license implies a privilege or permission.

This study was made with these purposes in mind: the fee and license situation in a representative Kansas county; where the fees go, to the particular office, to the general fund of the county, to the state, to the national government or to the official; the amount of fees collected by all agencies in the county; what kinds of fees are collected; what offices are self-supporting; and what single fee collected by an agency produces the most revenue.

The data presented herein were obtained from the local records of the incorporated cities in Riley county, namely; Riley, Leonardville, Randolph, Ogden, and Manhattan; the townships in Riley county which have collected fees; the different offices in the county court house; and the post office at Manhattan, Kansas. The year 1938 was used because it was the last year in which complete data were available.

ACKNOWLEDGEMENT

Indebtedness is acknowledged to Dr. Harold Howe for suggesting the problem and for his guidance and criticism; to Dean J. E. Ackert for suggestions upon the manuscript; to Mr. Don Beshears of the Kansas State Planning Board for his suggestions; to Mr. Lee Goode, Riley County Commissioner, for the use of his statute books and information concerning the offices of Riley county; to the officers, both retiring and elected, of Riley county for the permission to use the records in their offices; and to the clerks of the incorporated cities of Riley County for the use of the records of their cities.

REVIEW OF LITERATURE

Of the subject of fees Fairlie and Knoier (5) pointed out that the licensing power is a developing source of county revenue, especially in Kansas, Michigan, Idaho, Nebraska, and Wyoming, where from 9 to 12 per cent of the county revenue came from licenses in 1922. Fees and other department earnings were about 8 per cent of the total revenue for the years 1902 to 1912. Such fees were often retained by county officers and used for the payment of the expenses of their office, and could not be included in the reports of county revenue.

There has been, at times, much debate between the holders of certain county offices and other officers upon the ownership of certain fees which have been collected. At times officials have left office under a cloud of suspicion because of the keeping of fees, of which the ownership was not clear.

The collection and retainment of fees is still in some places, especially in some of the eastern states, considered as part of the salary or wages of the office holder.

Certain state laws have placed a premium on inefficiency and extravagance through provisions for compensation on a fee basis (8). At one time there was justification for the fee system of compensation. It is, of course, a relic of pioneer days when all public officers were part time officers. The fee system of compensation has had the following results: over payment of some officials and underpayment of others; inefficiency in administration; expansion of the spoils system and development of the commercial attitude in public office.

Concerning the keeping of fees by officials, an act to end this practice was adopted recently by the Illinois legislature and signed by the governor (1). The act contains such penalties as five years imprisonment and a \$10,000 fine for habitual violation of the act.

American society has changed quite rapidly. The change (4) has been from rural to urban. In 1880 the rural population was 71.4 per cent and the urban 28.6 per cent. In 1930 these figures had changed to 43.6 per cent rural and 56.2 per cent urban. The change in Kansas, according to the Bureau of Census (6), was in a similar direction. In 1890 the rural population was

30.9 per cent and the urban 19.1 per cent. By 1930 the population had changed until the urban was 38.8 per cent and the rural had dropped to 61.2 per cent.

The various governing agencies have had to change to meet the demands and problems of the urban population. As a result, many of the practices in the collection of fees, as well as the fees themselves, have become obsolete.

In the Minnesota local units, according to Borak and Blakey (2), each county decides whether or not the official may keep for himself the fees he has collected. This situation is brought about by the scarcity of population in some of the counties. Some of the salaries of the county officials, in the outlying counties, were so low that competent persons did not wish the office; consequently the fee system of compensation is in use, to a more or less degree.

In practically all the studies made, the sheriff invariably was the subject of much comment. In many of the eastern and northern states the sheriff is allowed to keep a large part, and in some cases, all the fees he collects.

Smith (12) brought out some of the evils of the fee system of compensation. The sheriff is dependent

upon the fees he receives for the performance of nearly every official act. He feeds the prisoners. Either by statute or local ordinance, the scale for table board at the county jail is fixed in a formal schedule. If the sheriff can keep his prisoners alive and reasonably healthy for less, and apparently he can, the difference between the actual cost and the legal allowance belongs to him.

Wherever the sheriff's income is brought under close scrutiny, it develops that the feeding of prisoners is an important source of profit, and sometimes the chief one. In the small counties, where there is little civil litigation this plan is especially common, but in the larger counties, and particularly in those containing populous cities, the sheriff's civil fees may become exorbitant. The total compensation of "profit" ranges all the way from \$1200.00 per annum in the smaller rural areas to approximately \$100,000 in the large metropolitan centers. Thus the sheriff is sometimes found to be the best paid administrative officer of the county.

METHOD OF PROCEDURE

To aid in making the study a schedule (Table 1) was prepared and submitted to the different agencies in Riley county that collect fees. A list of the fees and the amount of each which the county official collects was copied from the statute books of Kansas and presented to the official interviewed. This list was similar to the list of fees and licenses which is posted in the office of each county official.

In collecting data from the five incorporated cities in Riley county, the city clerk in each city was interviewed. The list of fees was taken from the ordinance books of the cities. The reader will note that no revenue was realized from quite a large number of the licenses listed. This was due to the fact that although many of the ordinances are now obsolete, they are still on the books.

Data were obtained from the postmaster at Manhattan, Kansas, regarding the collection of federal fees as he is the only official in Riley county who collects fees for the federal government.

Table 1. Schedule used in interviewing officials.

-
1. Total amount of all fees collected.
 2. How many different fees?
 3. What fee is the best revenue producer?
 4. How near do the fees come to paying the expenses of the office?
 5. What part of each fee and all fees go to the county?
 6. What part of each fee and all fees go to the office holder?
 7. Do the fees go to the County General Fund or to a fund for the department?
 8. The per cent of fees going to the different funds.
 9. What are the funds in (7) used for?
 10. Is there ever a time when the fee is not assessed, when a person is not able to pay the fee?
 11. What has been the trend in numbers and amounts in the above?
 12. What is the attitude of the official toward the various fees?
 13. Ask for suggestions for improvement of the fee situation; providing of course, that the officer thinks it can be improved.
 14. Are there any delinquent fees?
 15. Have there been instances of protest against the size of the fee and instances of reduction or compromise?
 16. In general, how close is actual practice to the letter of the law?
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Concerning data from Justices of the Peace, it was found that there were but two active Justices in Riley county, Justice C. A. Kimball and Justice R. R. Bennett at Manhattan. During interviews with these men, a list of fees which they may collect was secured.

Townships may collect certain fees. The county commissioners were interviewed with regard to collections made by township boards. These officers know what fees are collected by the different township boards.

ANALYSIS AND DISCUSSION

It is the policy in the state to require the payment of fees in most cases for ministerial services performed by certain branches of its executive department. This study has been confined to the various governing agencies of Riley county. The laws governing the collection of most fees charged by the county are fixed by the state. The remainder of the fees which are collected in Riley county are fixed by the county commissioners, the governments of the five cities, and the United States government. The fees are not necessarily based upon the value to the citizen for the service rendered, but are determined mostly by the actual amount it costs the governing agency to perform the service.

The officers who collect fees in Riley county are: Clerk, Treasurer, Sheriff, Attorney, Superintendent of Public Instruction, Register of Deeds, Probate Judge, Clerk of the District Court, City Clerks, Justices of the Peace, Township Boards, and the postmaster at Manhattan.

The major portion of these fees are collected by the officials of the county. The fees, collected by the City Clerks in the various cities of Riley county, are levied by the governing bodies of those cities.

Collections by the Justices of the Peace are provided for in the Statutes of Kansas; however, no separate accounts or books were kept of the fees which had been collected. The fees in all cases became the sole property of the justice who collected them. In the present study, the amounts of fees were not determined.

Through the postmasters in first and second class cities, the United States government collects certain fees, namely, sale of duck stamps, revenue stamps, and certain custom duties. The amounts of these fees are shown in Table 5. Postmasters in third and fourth class post offices collect no fees of any kind. If such a fee has to be levied, the individual paying the fee is referred to the nearest first or second class post office.

Fees Collected by the Officers of Riley County

The revenue which, with a few exceptions, is collected from fees and licenses by the officials in Riley county, is placed in the county general fund. One dollar from each marriage license issued by the Probate Judge is sent to the State Treasurer. The fee for performing a marriage ceremony is the sole property of the judge. In Riley county during the fiscal year of 1938, 278 marriage licenses were issued. The number of marriages performed by the Probate Judge was not ascertained.

Another exception is the fish and game license collected by the County Clerk. The entire revenue from this license is state property. From this source, \$2110.00 were sent to the state fish and game department in 1938.

The County Treasurer collects motor car licenses. The revenue from this source is remitted to the state. The exact amount of this revenue could not be determined.

Revenue collected from public school teachers for taking teachers examinations, registering of certificates, institute membership, and indorsing first and

second grade certificates by the Superintendent of Public Instruction, is placed in a separate fund by the Treasurer of the county. The Superintendent of Public Instruction is the only person who may draw on this fund. The fund is used to carry on teachers' institutes and to promote other activities for the advancement of schools in the county.

One fee, that of convicting a person on violation of the prohibition law in Kansas, is the sole property of the County Attorney. The County Attorney, however, had not collected a single fee on the previously mentioned law. He held the office for six years prior to 1936.

The total revenue collected from fees and licenses in the following offices: Register of Deeds, Sheriff, and Clerk of the District Court, together with the balance from the County Attorney, Probate Judge, County Clerk and the County Treasurer, is deposited in the general fund of the county.

Table 2. Fees collected by the different agencies of Riley County for the year of 1938

Office	Number of Different Fees	Amount
Sheriff	25	\$ 911.59
County Clerk	28	3059.77
Probate Judge	22	3150.00
Clerk of Dist. Court	33	1072.42
Register of Deeds	21	5126.95
County Attorney	11	473.50
Treasurer	9	
Supt. of Public Inst.	4	163.00
Totals	<u>153</u>	<u>\$14025.11</u>

The greatest revenue producing fees or licenses in the county are as follows:

Sheriff-----serving of warrants
 County Attorney-----drawing a complaint for misdemeanor
 Clerk of District Court-----making any record of copying any paper required to be copies
 Probate Judge-----marriage license
 County Judge-----cigarette license
 Register of Deeds-----registration of mortgages
 County Treasurer-----automobile
 County Superintendent-----

In the offices of Sheriff, County Attorney, Clerk of District Court, and Probate Judge there are many delinquent fees. These are fees which have been assessed by the officers but because of some cause have not been paid.

In the office of Clerk of the District Court the following statute requirement causes many delinquent fees. A deposit of \$15.00 is required for cases coming under the jurisdiction of this court. In many cases this deposit is not an adequate amount for covering the costs of the case. In a long drawn out case where many witnesses are used, the small deposit is exhausted before the trial really gets under way. The trial must continue even though there is no guarantee that the costs ever will be paid. This is the primary reason for delinquent fees in the above mentioned office.

The only offices in Riley county showing no delinquent fees are those of the Treasurer, Register of Deeds, County Superintendent of Public Instruction, and the County Clerk. These offices can have no delinquent fees because the fee must be paid in advance of the service rendered. The problem of delinquent fees offers a wide field for study. In this investi-

gation, no inquiry was made of the causes for delinquent fees except to learn that much revenue is lost from this source.

Profit in receipts over expenditures (not counting lighting, heat, rent, etc.) were shown by only two offices in the county, namely, the Register of Deeds and the Probate Judge. The office of Register of Deeds has shown a profit of almost a hundred per cent for a number of years while that of the Probate Judge showed a slight profit for 1938. Previous to that year there had been a deficit annually since the World War. The reason for the recent change, according to the Probate Judge, was the better collection of fees.

Fees Collected in the Cities of Riley County

The cities of Kansas for many years have been authorized to levy business taxes, although until 1925, cities of the second and third classes were restricted to some extent. It is probably true that general business taxes were levied more in the early days of the state than now. The tendency seems to be away from the strict business tax. Of course, it is still the policy to tax the itinerant merchant, the peddler, traveling doctors and the like.

License fees in the cities of the second and third classes are regulated by ordinance and usually expire on the first day of May after issuance. They are at such rates per year as are just and reasonable. This does not mean that an itinerant peddler who expects to work in the city for only a few days must secure a license for a year. If the license is for only a short time, a reasonable charge is made. The fee is paid to the treasurer, and the license is signed by the mayor and the clerk, and countersigned by the treasurer. The seal of the city is affixed by the city clerk. (Ch. 15, Art. 421 General Statutes)

There are different methods of fixing the amounts of the license fees. It is the general practice in Kansas to fix a stated, arbitrary amount. The city officials, as a rule, are business men and usually know about what amount each business can afford to pay and thus can generally assess the amounts quite fairly. A general business tax ordinance drawn justly for one city might be unreasonable for another of the same size. Each city must study its own problems and can derive little help from the ordinances of other cities.

The problem of licensing outdoor advertising developed in one of the cities studied. The usual occupation tax of \$1.00 was assessed. The theater which may maintain its own outdoor advertising structures is not subject to the tax as that is part of the business. It is paid for in the theater license.

Table 3. Number of fees and licenses; also the revenue collected by the various cities in Riley County for 1938.

City	Number of Different Fees	Amount of Fees
Manhattan	38	\$12,370.43
Leonardville	7	200.50
Riley	18	82.00
Randolph	6	132.00
Ogden	15	150.00
Totals	61	\$12,945.93

There is only one fee which all five of the cities in Riley County collect, that is for a beverage (beer) license. Four of the five cities, Ogden excepted, collect a fee for licenses on dogs. Manhattan and Leonardville collect a fee for each of the following ordinances: peddlers, game tables, shows, and circuses.

The city of Riley has a total of 18 ordinances on which they may collect fees. During the year 1938, the city collected fees on only two of the ordinances; these were beverage (beer) license and dog licenses. The total amount of fees collected was \$82. The city council has been very lenient in the collection of the other fees. During the past few years they have been neglected.

Leonardville has only seven ordinances on which

fees are collected. The total revenue collected by this city in 1938 was \$209.50. The ordinances now in force are: beverage (beer) licenses, dog licenses, game tables, peddlers, shows, and circuses, bill boards, and skating rinks.

Of six ordinances in force in Randolph, fees on only two were collected in 1938. They were: beverage (beer) licenses and dog licenses. The total revenue collected on these licenses was \$132.00.

Ogden has 15 ordinances on which revenue can be collected. During the year 1938 the beverage (beer) license was the only one enforced. From this ordinance, \$150.00 were collected. Ogden formerly levied an occupation tax on all businesses but since 1929 this tax has not been collected.

Manhattan, the only second class city in Riley county, collects a variety of fees. The total revenue from these sources in 1938 was \$12,370.43.

The revenue collected from the fees is placed in the general funds of the cities. Manhattan has a street and alley fund. The fees from building permits, moving permits, and the three inspection fees, gas, electric, and plumbing, are placed in this street and alley fund.

Table 4 lists the different fees and licenses and the amounts of each which are collected in the cities of Riley county.

Table 4. Amount of revenue collected from fees in the five incorporated cities in Riley County in 1938

	Manhattan	Leonardville	Riley	Randolph	Ogden
Beverages	\$ 798.37	\$150.00	\$70.00	\$100.00	\$150.00
Dog licenses	1359.75	26.00	12.00	32.00	
Shows & circuses	25.00	2.50			
Game tables	20.00	24.00			
Peddlers	20.00	1.00			
Bus & taxi	357.00				
Trash hauling	47.00				
Cleaners	70.00				
Parking space	50.00				
Curb pumps	100.00				
Junk dealers	110.00				
Dance halls	30.00				
Theaters	221.88				
Western Union	40.00				
United Telephone	20.00				
Bowling alleys	11.65				
Milk permits	134.50				
Building permits	33.50				
Moving permits	5.00				
Bill boards		3.00			
Skating rinks		3.00			
Franchises	8088.13				
Inspections	1001.65				
Totals	\$12370.43	\$209.50	\$82.00	\$132.00	\$150.00

Fees Collected by Townships in Riley County

The practice of fee collection by townships in Riley county is of minor importance as far as revenue is concerned. Only one township collected any revenue from fees in 1938. Ogden township collected a fee of \$25.00 for permitting a dance pavillion to operate in that township. The revenue from that license was placed in the general fund of the township.

Townships may collect fees from a variety of enterprises, however, there has been no call for any such action on the part of the township boards in Riley county, due to the fact that no such enterprises have been started in townships outside of city limits.

In some townships outside of Riley county and in the vicinity of larger cities, such as Topeka, Kansas City, Wichita, and others, the practice of fee collection is quite an important source of revenue. Many taverns, eating houses, and filling stations have been built up along the main highways just outside the city limits. In building outside the city limits they escape the city fees and licenses. The townships have levied certain fees on these thriving businesses in

order to lessen the tax burden on their more permanent residents.

Fees Collected by a Representative of the Federal
Government in Riley County

All postmasters of first and second class post offices collect fees for the United States government. In Riley county there is only one postmaster who collects any government fees.

The postmaster at Manhattan collected \$1114.04 in fees during the fiscal year of 1938 (Table 5).

Table 5. Fees collected in 1938 by governmental agencies in Riley County

Duck Stamps	\$ 194.00
Revenue Stamps	872.35
Custom Duties	47.69
Total	\$1114.04

Any person desiring to hunt ducks must secure a state license from the county clerk, and in addition, must also have a government duck stamp attached to his state license. These stamps or licenses cost one dollar. In 1938, 194 of these stamps were sold by the postmaster.

In order to record any deed or real estate trans -

action at the office of Register of Deeds a government revenue stamp must be attached to the document. During the year of 1938, \$872.35 were collected from this source.

Articles, sent through the United States mails, on which a custom duty must be paid, are declared at the nearest first or second class post office. The office, at Manhattan, received from this source a sum of \$47.69. This amount together with the revenue from duck stamps and revenue stamps was sent to the treasury department of the United States government.

JUSTIFICATION OF FEES

The original purpose of fees in Kansas and most other states was for revenue. In our early history the county officers received no salary. The only means of compensation these officers had was the collection of fees. During the past eighty years many changes have been made in the fee system of Kansas counties. The bulk of the fees, which are now collected and placed in the general fund by county officers, are fees which were originally the property of the officers.

It became necessary, with the advance of modern civilization and industrialization, to protect persons from the methods of the unscrupulous. New fees were levied, some for revenue, some to deter persons from following their natural inclinations, and some to protect the public as well as the person who paid the fee.

The various agencies in Riley county collect 268 different fees. These fees may be divided roughly into three different groups. The first group, fees for regulation and revenue, contains the largest number of different fees. The fees collected by the Justices of the Peace, the Sheriff, and the Clerk of the Court

(appendix) are all classed as fees for revenue and regulation. Other agencies also collect some fees which fall into this group.

The Justices of the Peace have no stated salaries. The fees they collect are their only means of compensation.

In the cities, as well as the county, there is a distinct need for regulation of certain types of business enterprises. The merchants as well as the consumers must be protected against the itinerant peddlers. The home owners must have a feeling of security against mistakes in the titles of property. Regulation in amusements is essential to the well being of any community.

The second of the three groups, fees for the performance of service, may be subdivided into three minor groups. These are: service to the individual who pays the fees, service to the public in general, and service to both the individual and the public. All county officers, except the Sheriff and Clerk of the Court, collect some fees for services rendered to the individual, to the public in general, or to both.

The last group, deterrent fees, is the smallest of the three. Not many fees are levied for the deterrent effects they may have.

Candidates filing fees and fees for the erection of bill boards are probably the best known in this last group.

These considerations lead to the conclusion that the individual, the community, and society at large are benefited by the administration of general and license fees.

SUMMARY

1. General fees and license fees in Riley county are collected by five different groups of officials. These groups are: county officials, city officials, township boards, justices of the peace, and the postmaster at Manhattan. These five groups collect 268 different fees.

2. The major portion of fees collected by county officials is placed in the county general fund. The revenue from fish and game licenses and part of the marriage license fee is sent to the state. Revenue collected by the postmaster from the sale of duck stamps, revenue stamps, and customs duties is sent to the United States government.

3. Many delinquent fees occur in the offices of County Attorney, Clerk of the Court, Sheriff, and Probate Judge.

4. Only two fees become the property of the office holder. These are (1) \$25.00 for each conviction by the County Attorney under the prohibitory liquor law (no conviction under this law in 1938), and (2) a \$2.00 marriage fee by the Probate Judge.

5. The offices of the Register of Deeds and the Probate Judge are the only ones whose income from fees equaled the salaries in 1938.

6. The greatest revenue producing fee in Riley county in 1938 was for the registration of mortgages. This single fee produced approximately half the total revenue collected by the Register of Deeds.

7. A beverage license fee is collected by each of the five incorporated cities in Riley county. Four of the cities collect a tax on dogs. Various other fees are collected by the cities. The revenue from these fees is placed in the general funds of the cities.

8. Fee collection by township boards is not a general practice in Riley county. Only one fee was so collected in the period of the study.

9. In 1938 Riley county had but two active Justices of the Peace.

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APPENDIX

Lists of fees, taken from the statute books of Kansas, which are charged by county officers in a representative Kansas county

	Page
Clerk	36
Sheriff	39
Treasurer	41
Clerk of the District Court	42
Register of Deeds	45
Attorney	47
Probate Judge	49
Justice of the Peace	51

County Clerk
 Chapter 28 Article 103
 General Statutes of 1935

The first twenty-six fees and licenses in the following list were taken from the 1935 general statutes of the state of Kansas. The revenue derived from these sources is placed in the general fund of the county. The licenses listed under numbers 27 and 28 were taken from the 1937 supplement of the general statutes. The revenue from these licenses goes to the state fish and game department.

- | | |
|--|--------|
| 1. Taking and approving bond to be paid by the party making bond | \$.25 |
| 2. Making tax deed, one tract, and acknowledgement | .50 |
| 3. Each additional lot or tract | .05 |
| 4. Recording any mark or brand and giving certificate for same | .25 |
| 5. Recording each certificate of strays and forwarding description of same as per law | .25 |
| 6. Certificate and seal when same is required by law to be made to county clerk | .25 |
| 7. For recording reports, or other papers other than such as pertain to or are required by law to be recorded by the county or copies thereof, and for making copies of any such report, per folio | .07 |
| 8. Filing each paper except as pertain to county business | .05 |
| 9. Issuing license, to be paid by the person receiving same | 1.00 |

County Clerk (Con't)

10.	Making transfer of each tract of land	.10
11.	Making transfer of each lot	.05
12.	Taking and certifying affidavits, except upon claims against the county	.25
13.	Cigarette license (Ch. 79, Art. 3304)	6.00
	Temporary license	2.00
14.	Registration of doctors certificate (Ch. 65, Art. 1101)	1.00
15.	Registration of Nurses certificate (Ch. 65, Art. 1101)	.50
16.	Candidate filing fees (Ch. 25, Art. 206)	
	Salary of over \$1,000 1% of one years salary	
	Salary of \$1,000 or less	5.00
17.	Embalmers registration (Ch. 65, Art. 1701)	1.00
18.	Farm name registration (Ch. 19, Art. 322)	1.00
19.	House moving permits (Ch. 17, Art. 1919)	1.00
20.	Registration of optometrists (Ch. 65, Art. 1503)	.50
21.	Registration of Osteopath (Ch. 65, Art. 1205)	1.00
22.	Partnership registration per folio (Ch. 23, Art. 103)(Ch. 56, Art. 106)	.07
23.	Physicians certificate recorded (Ch. 65, Art. 1003)	1.00
24.	Trading stamp licenses (Ch. 19, Art. 2211) on receipt from treasurer	
25.	Vendors license (Ch. 19, Art. 2001)	

County Clerk (Con't)

26.	Gas exemption permits (Ch. 79, Art. 3418)	.25
	15 cents goes to county general fund	
	10 cents to Department of Inspections and registration	
27.	Hunting (Ch. 32, Art 104c)	1.00
	non-resident	7.00
	trapping	1.00
	fishing	1.00
	trip license for 15 days	3.00
28.	Quail stamps 1937 supplement to 1933 (Ch. 32, Art. 1040)	.50

Sheriff
Chapter 28 Article 110
General Statutes of 1935

The following list of fees was taken from the 1935 General Statutes. All the fees collected by this office are placed in the general fund of the county.

1. Serving or executing and returning any writ, process, order, or notice, or tax warrant, including a copy of same, whenever a copy is required by law, except as otherwise hereinafter provided, for the first person	\$.50
2. For each additional person	.25
3. Serving warrants and making return thereof	.75
4. For witnesses whose attendance is procured under attachment, who are unable to pay their fare, each, two cents per mile and actual expense	.02
5. Making arrests as a peace officer	.50
6. Serving order or attachment, arrest, or replevin and returning same	.50
7. Making levy under execution	.50
8. Appraisement of property	.50
9. Return of "no property found"	.25
10. Return of "not found" each person	.05
11. Approving and returning undertaking, bond or recognizance	.50
12. Advertising property for sale	.50
13. Offering for sale or selling property	.50

Sheriff (Con't)

- 14. Taking inventory of personal property, each day 1.00
- 15. Sheriff's deed and acknowledgement, to be paid out of the proceeds of sale of real estate conveyed .50
- 16. Issuing certificates of sale and recording same 1.00
- 17. Summoning talesman, each .05
- 18. For every mile actually and necessarily traveled each way in serving or endeavoring to serve any writ, process, order, venire or notice, or tax warrants .05
Provided no mileage shall be charged when distance does not exceed one mile
- 19. All commissions for collecting money on sales, first one hundred dollars, three per cent; next four hundred dollars, two per cent; the second five hundred dollars, one per cent; all over one thousand dollars, one half of one per cent, and one the foregoing rates on collections made without sale.
- 20. Fees to belong to the sheriff
 For attending jail when occupied prisoner or prisoners, per day 1.00
- 21. For boarding or lodging each prisoner or prisoners, per day, exclusive of lights, furniture, fuel or bedding, where jail is provided .50
- 22. Where no jail is provided
- 23. For every mile traveled in carrying out of duties of his office .05
- 24. Civil matters (summons) .50
- 25. Garnishment .50

County Treasurer
Chapter 28 Article 104
General Statutes of 1935

The County Treasurer shall collect the following fees from any party requiring his services for use of the county.

The first four fees come from the General Statutes of 1935. Fees numbered 5, 6, and 7 were taken from statutes of the 1938 Special Session. The revenue from these sources is placed in the general fund of the county.

1. Issuing warrants for collection of taxes on personal property	\$.10
2. Certificate of sale of land at tax sale	.10
3. List of tracts of land for printer to be printed, for each tract advertised	.05
4. For certificate of redemption at tax sale where person redeems more than one piece of land at the same time	
For each additional piece of land	.05
Motor vehicles 1938 Special Session Chapter 12 Section 2	
5. License application	.20
6. Each transfer of license number plates	.10
7. Certificate of title	.20

The amounts from 5, 6, and 7 go into a special fund for the use of the county treasurer in paying for any necessary help and expenses in the administration of his duties, any balance at the end of the calendar year goes to the general fund of the county.

Clerk of District Court
Chapter 28 Article 117
General Statutes of 1935

The Clerk of the District Court shall charge the following fees for services rendered as required by law. The revenue from these fees is placed in the general fund of the county.

- 1. For filing each paper \$.05
- 2. Docketing each action on appearance docket or execution docket .15
- 3. Docketing action on trial and bar docket .10
- 4. Each entry made on appearance docket other than docketing action .05
- 5. Entering every order, motion, rule, plea, verdict or arrangement .10
- 6. Entering judgement not exceeding five folios .40
Additional folio (100 words) .10
- 7. Entering satisfaction of judgement .20
- 8. Each entry on index .05
- 9. Issuing any other writ, except as otherwise provided .25
- 10. Issuing subpoena, all the names contained on one praecipe to be contained in one subpoena .20
- 11. Entering summons and subpoena on appearance docket when returned, including copy of sheriff's return .30
- 12. Issuing any order of attachment, replevin, arrest, execution sale or order to carry sentence of criminal into execution .50

Clerk of District Court (Con't)

13.	Issuing commissions to take depositions	.25
14.	Administering oath in open court	.05
15.	Impaneling and swearing a jury	.50
16.	Taking and certifying witness, juror and other affidavits	.25
17.	Approving bond, justification	.50
18.	Docketing judgement	.25
19.	Taxing costs and making fee bill, per folio	.10
20.	Making any record or copying any paper required to be copied, per folio	.07
21.	Certifying fees or jurors and witnesses to county board, per name	.05
22.	Taking and recording recognizance or bond	.50
23.	Making fee bill in state cases, per folio	.05
24.	Entering indictment or information in indictment record for first count.	.50
25.	For each additional count.	.10
26.	Entering abstract of mechanic's lien in mechanic's lien docket	.50
27.	Releasing mortgage on real estate sold under foreclosure	.50
28.	Certificate and seal	.25
29.	For holding an election in assignment case, including making record and reporting same to district court	2.50
30.	For preparing and sending to each creditor a notice of required by section 2 (60-1343) of chapter 101 of the laws of 1876, per folio	.07

Clerk of District Court (Con't)

31. Recording commission, bond and oath of notary public 1.00

Register of Deeds
Chapter 24 Article 114
1935 General Statutes

The Register of Deeds shall charge and collect the following fees for his services. The revenue from these fees is placed in the general fund of the county.

- | | |
|---|--------|
| 1. For recording deeds, mortgages, or other instruments of writing, for first folio | \$.25 |
| 2. For each additional folio | .10 |
| 3. For certificate of filing any instrument for record | .05 |
| 4. Entering any instrument on the reception record | .05 |
| 5. Each entry of general index, both direct and indirect, including description of property | .05 |
| 6. Each entry on numerical index, if any, including description of property | .10 |
| 7. For filing each paper required to be filed other than papers for record | .05 |
| 8. For copy of deed or other instrument recorded, per folio | .10 |
| 9. For recording town plats, one hundred lots or less | 2.00 |
| 10. For each additional hundred lots or less | 1.00 |
| 11. For certificate and seal other than instruments for record | .25 |
| 12. For filing, entering and releasing chattel mortgage, bill of sale, or conditional-sale contract or note | .25 |
| 13. For renewing same | .25 |

Register of Deeds (Con't)

14.	For recording any release or assignment of real-estate mortgage, where the same is indorsed on the original in first folio	.25
15.	For each additional folio	.10
16.	Indexing records (Ch. 19, Art. 1212)	
17.	As deputy insurance commissioner; each insurance policy (Ch. 40, Art. 408)	.05
18.	Lien Statement (Ch. 58, Art. 204)	.25
19.	Assignment of mortgages	.50
20.	Separate releases	.50
21.	Mortgage registration fee Per \$100 or major portion	.25

County Attorney
Chapter 28 Article 108
1935 General Statutes

The following fees are assessed whenever the prosecuting witness or defendant is adjudged to pay the costs. All of these fees go into the general fund.

- | | |
|--|-------------|
| 1. Indictment or information for felony | \$5.00 |
| 2. Indictment or information for misdemeanor | 2.50 |
| 3. Drawing complaint for misdemeanor | 2.50 |
| 4. Trial in case of murder or manslaughter | 25.00 |
| 5. Trial in other felony cases | 10.00 |
| 6. Trial in misdemeanor cases | 5.00 |
| 7. For action on forfeited recognizance, except recognizance in persecution under prohibitory liquor law | 10.00 |
| 8. In cases where persecution is dismissed | 2.00 |
| 9. For examination for persons with an offense before any justice of the peace or police judge
Prohibitory Liquor Law (Ch. 21, Art. 2124) | 4.00 |
| 10. Each count on which defendant is convicted | 25.00 |
| 11. All sums collected by county attorney on forfeited recognizance | 20 per cent |

The county attorney may keep for himself the fees, numbers 10 and 11, which are listed under the prohibitory liquor law.

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Probate Judge
Chapter 28, Article 113
1935 General Statutes

The Probate Judge of each county shall charge for his services the following fees.

1. Issuing letters testamentary, including the probating of any will, and including the filing of all papers, approving all bonds, appointing appraisers, hearing evidence in connection with the probating of the will, recording all orders of the court, and all other work required by the statutes to be done at the beginning of the probaton of an estate \$5.00

The following fees shall be construed to refer to work done after issuing letters testamentary and the probating of the will.

2. Issuing letters of administration or guardianship 1.00
3. Filing, entering, and approving any bond .50
4. Issuing subpoena, citation, venire, or other writ, process or order, and filing and entering the same .25
5. Filing and entering each paper .05
6. Hearing every petition, motion or application, proof or demand, and entering up order, approval or disapproval or judgement thereon, except as herein provided .25
7. Making entries in appearance docket, including the index .05
8. Entering abstract of claim .10
9. Examining annual or final settlement and entering order approving or disapproving the same 1.00

Probate Judge (Con't)

- 10. Holding inquest in case of alleged lunatic or habitual drunkard, and rendering and entering judgement thereon; hearing application for release or writ of habeas corpus and making any order or rendering any judgement thereon; hearing application for injunction and making order thereon 2.00
- 11. Swearing each witness .10
- 12. Taking and certifying affidavit, including and entering if required .25
- 13. Recording bonds, inventories, settlements, reports and any and all other matters required to be recorded except as herein otherwise provided, for copying same, per folio .10
- 14. Hearing all evidence, recording publication notice of final settlement, making findings and order as to heirs, making order of final discharge, and all other work required in final discharge 2.50
- 15. Issuing and recording marriage license and recording the return thereof, to be paid when issued 2.50
- 16. Making out adoption papers, and issuing certified copy of adoption complete 2.50
- 17. Filing petition, hearing notice, making order, and approving sale, and entering and recording all papers necessary to complete and perfect sales of realty either by guardian or administrator 5.00

PROVIDED that no paper, instrument, or document, except as the law requires, shall be recorded; for any other service required by law, and the same fees shall be charged as are prescribed for the clerk of the district court for a like service.

Probate Judge (Con't)

18.	Depocit of written will for safe keeping (Ch. 22, Art. 204)	1.00
19.	Making examination of treasurers records, per day (Ch. 19, Art. 527)	2.00
20.	Certification of estates filed in probate court (Ch. 79, Art. 313)	.10
21.	Registration of marriage fee (Ch. 23, Art. 109)	1.00

Justice's Fees

The following fees are assessed by the Justice of the Peace. The fees become the sole property of the justice when collected. This group of fees was taken from a list which is posted in the office of Judge Bennett at Manhattan. They are found in Chapter 28 Articles 122, 125, 127, 128, 135, 144, 150, and 151 of the 1935 general Statutes of Kansas.

1. Warrant for arrest of defendant	\$.50
2. Search Warrant	.50
3. Summons for jury	1.05
4. Talesman sworn	.05
5. Order of commitment	.50
6. Order to bring prisoner into court	.50
7. Subpoena for Plaintiff	.50
8. Subpoena for defendant	.50
9. Notice	.50
10. Execution for costs against property	.50
11. Index, title, and number of action	.30
12. Complaint for arrest of defendant	.35
13. Affidavit for change of place of trial	.35
14. Affidavit for continuance	.35
15. Other affidavits	.35
16. Appearance of defendant	.10

Justice's fees (Con't)

17. Appearance of attorney for plaintiff	.10
18. Appearance of attorney for defendant	.10
19. Entering plea	.10
20. Administering oaths to witnesses	.05
21. Entering names of witnesses	.10
22. Order requiring defendant to give bail or go to jail	.25
23. Swearing witnesses to their claims	.05
24. Verdict of jury	.25
25. Money paid to justice, by whom	.10
26. Order of dismissal	.25
27. Order of adjournment	.25
28. Order of continuance	.25
29. Other orders	.25
30. Finding of justice	.10
31. Filing, other papers	
32. Judgement, rendering	.35
33. Judgement, satisfaction of	.25
34. Certificate of conviction	.50
35. Transmitting papers	.35
36. Giving transcript	
37. Undertaking or bonds	.50
38. Trial by jury or court, per day	1.00

Justice's Fees (Con't)

39. Swearing sheriff to cost bill	.25
40. Other docket entries	.10
41. Certificate to cost bill	.15