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No. 25-129593-A

IN THE COURT OF APPEALS OF THE STATE OF KANSAS

Earl T. McIntosh

Petitioner-Appellant,

v.

City of Topeka

Respondent-Appellee.

Brief of *Amicus Curiae* Kansas Justice Institute

Appeal from the District Court of Shawnee County, Kansas,
The Honorable Thomas G. Leudke, Judge
District Court Case No. SN-2024-CV-000511

Kansas Justice Institute

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I. Identity and interest of *Amicus Curiae*

Kansas Justice Institute (KJI) is a nonprofit, *pro bono*, public-interest litigation firm committed to upholding constitutional freedoms, protecting individual liberty, and defending against government overreach and abuse. KJI directly litigates in state[1] and federal[2] courts, files amicus briefs,[3] and comments on matters of public concern.[4]

KJI is a Kansas limited liability company whose sole member is Kansas Policy Institute, a nonprofit, non-partisan public policy organization—a think tank—founded in 1996. In particular, KJI believes that taxation requires the consent of the people and strict compliance by the government with limitations on the taxing power. KJI previously filed an amicus brief with the Kansas Board of Tax Appeals regarding the application of the

[1] *Green v. Kansas State Board of Cosmetology, et al.*, 2023-cv-300030 (Shawnee County) (pending); *State of Kansas, ex rel. Junction City Police Department v. One 2014 Mercedes GL Class, VIN: 4JGDF7CE0EA388179*, 2023-cv-000130 (Geary County); *Finnerty v. City of Ottawa, Kansas*, 2023-cv-000046 (Franklin County); *State of Kansas, ex rel. Geary County Sheriff's Department v. One 2007 Chevy Tahoe, VIN: 1GNFK13067R375829*, 2023-cv-000129 (Geary County); *Modi, et al., v. Kansas State Board of Cosmetology, et al.*, 2020-cv-000595 (Shawnee County); *Bunner, et al., v. Beam*, 2019-cv-000785 (Shawnee County);.

[2] *Johnson v. Smith*, 787 F. Supp. 3d 1201 (D. Kan. 2025), on remand from *Johnson v. Smith*, 104 F.4th 153 (10th Cir. 2024); *Cozy Inn, Inc. v. City of Salina, Kansas*, No. 24-CV-01027-TC, 2025 WL 3223806 (D. Kan. Nov. 19, 2025); *Ricky Dean's, Inc., d/b/a The Sandbar, et al., v. Marcellino, M.D., et al.*, 5:20-cv-04063 (D. Kan); *Taylor, et al., v. Allen, M.D., et al*, 2:20-cv-02238 (D. Kan);.

[3] *Harper v. Faulkender*, 145 S. Ct. 2867 (2025), review denied*; In the Matter of the Complaint of Kennedy, Michael T for the Year 2022-2023 in Douglas County, Kansas*, 2022-6149-RN (Board of Tax Appeals); *United States v. O'Neal*, 21-cr-40046-TC (D. Kan.); *Butler, et al. v. Shawnee Mission School District Board of Education*, 314 Kan. 553 (2022); *State of Kansas, ex rel. Kansas Highway Patrol v. 1959 Chevrolet Corvette, VIN# J59S103191*, 2017-cv-2347 (Johnson County); *State v. Hayes*, 459 P.3d 213 (Kan. App. 2020), review denied (Sept. 29, 2020); *Salgado v. United States*, 589 U.S. 1305 (2020), review denied.

[4] *See* Letter from KJI to Winfield Unified School District 465 (November 11, 2025) (available at https://kansasjusticeinstitute.org/wp-content/uploads/2025/11/letter_to_usd_465.pdf); Letter to City of Westwood (December 7, 2023) (available at https://kansasjusticeinstitute.org/wp-content/uploads/2023/12/Ltr-to-Westwood-12-7-23.pdf); *Letter from KJI to Dickinson County Counselor* (Jan. 21, 2021) (accessible at https://kansasjusticeinstitute.org/religious-liberty/); *Letter from KJI to Osage County Health Department*, (April 21, 2020) (accessible at https://kansasjusticeinstitute.org/first-amendment-sowers/).

Truth in Taxation Act, K.S.A. § 79-2988 *et seq*. *See In the Matter of the Complaint of Kennedy, Michael T for the Year 2022-2023 in Douglas County, Kansas*, 2022-6149-RN (Board of Tax Appeals).

II. Introduction

The district court below ruled that a proposed ballot initiative that would require voter approval of tax increases was inappropriate because it was administrative or executive in nature rather than legislative. It reached this decision in part because the district court believed that wise tax decisions require the specialized training and experience of government officials. But centuries of Anglo-American law clearly establish that taxation is an exclusively legislative power and that taxes may only be levied with the free consent of the people. The proposed ordinance is legislative in nature, and its wisdom may only be judged by the voters, not municipal administrators or judges.

III. Taxation is a quintessential legislative act

Centuries of Anglo-American law have clearly established that taxation is a legislative act. Under K.S.A. § 12-3013(e)(1), cities are not required to respond to initiative petitions proposing "[a]dministrative ordinances," as opposed to legislative ordinances. "Whether a proposed ordinance is administrative or legislative is frequently a question which is difficult to answer." *Lewis v. City of S. Hutchinson*, 162 Kan. 104, 124 (1946). Recognizing that "courts frequently struggle" with classifying proposed ordinances as either legislative or administrative/executive, the Kansas Supreme Court has adopted guidelines to aid courts with making this determination. *McAlister v. City of Fairway*, 289 Kan. 391, 401 (2009).

But the Court cautioned that these guidelines must not be "applied too strictly" so as to "render the statutory initiative and referendum process meaningless." *Id*. at 402. The

guidelines are just that, guidelines, not hard rules. Ultimately, "[e]ach case must be determined on its particular facts." *Rauh v. City of Hutchinson*, 223 Kan. 514, 522 (1978).

The district court below held that an ordinance requiring that tax increases be submitted to a vote of the people was not a legislative ordinance but was instead "principally executive or administrative." District Court Opinion at 15-16. The district court reasoned that each of the four guidelines identified in *McAlister*, indicated that the proposed tax ordinance was executive or administrative in nature and not legislative. Unfortunately, the district court applied these guidelines "too strictly" and rendered the initiative process meaningless. Under the unique facts of this case, the four guidelines from *McAlister* are of little value in determining whether the proposed ordinance is "legislative" or "principally executive or administrative." That is because, for centuries, taxation has been understood to be the quintessential legislative power, which can only be exercised with the consent of the people.

a. Centuries of struggle between Parliament and the Crown established that only the people's representatives in the legislature may levy a tax

The notion that taxation is an executive or administrative function has been rejected as far back as *Magna Carta* (1215). The charter prohibited the executive from collecting taxes "unless by common counsel of our kingdom." Paul F. Figley & Jay Tidmarsh, *The Appropriations Power and Sovereign Immunity*, 107 Mich. L. Rev. 1207, 1217 (2009); *see also* Arthur J. Cockfield & Jonah Mayles, *The Influence of Historical Tax Law Developments on Anglo-American Laws and Politics*, 5 Colum. J. Tax. L. 40, 46-7 (2013). In the centuries that followed *Magna Carta*, the struggles between the King and Parliament were very often struggles over the power to tax.

By the seventeenth century, royal attempts to circumvent Parliament's power of the purse led to the Crown imposing various taxes, fees, charges, and forced "loans" without

Parliamentary authority. In 1628, Parliament responded by enacting the Petition of Right, drafted by Sir Edward Coke, which guaranteed the people the right "that they should not be compelled to contribute to any tax, tallage, aid, or other like charge not set by common consent, in parliament," Cockfield, *supra,* at 51, and "that no man hereafter be compelled to make or yield any Gift, Loan, Benevolence, Tax, or such like Charge without common consent by Act of Parliament."[5] Coke argued that the freedoms detailed in the Petition of Right were continuations of the terms of *Magna Carta*. *Id.*

Despite the prohibitions in *Magna Carta* and the Petition of Right, the Crown continued seeking to find ways to impose taxes and raise revenues apart from Parliament. The dispute culminated in the Glorious Revolution of 1688, where James II was forced to flee Britain and Parliament offered the Crown to William and Mary. The offer required William and Mary to accept the Bill of Rights of 1689. Cockfield, *supra,* at 57. The Bill of Rights condemned James II for imposing taxes without the consent of Parliament and prohibited "levying Money for or to the Use of the Crown by pretense of Prerogative without Grant of Parliament."[6] *Id.* (spelling modernized).

Following the Glorious Revolution, John Locke published his *Two Treatises of Government*, which he described as a justification for the Revolution and to lay a theoretical foundation to "establish the Throne" of King William "in the Consent of the People, which being the only one of all lawful Governments." John Locke, *Two Treatises of Government,* 137 (Peter Laslett, student ed. 1988). Locke wrote that:

> "'Tis true, Governments cannot be supported without great Charge, and 'tis fit every one who enjoys his share of the Protection, should pay out of his Estate his proportion for the maintenance of it. But still it must be with his own Consent, *i.e.* the consent of the Majority, giving it either by themselves,

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[5] Available at https://www.legislation.gov.uk/aep/Cha1/3/1 (spelling and punctuation modernized)

[6] Available at https://www.legislation.gov.uk/aep/WillandMarSess2/1/2/introduction

or their Representatives chosen by them. For if any one shall claim a *Power to lay* and levy *Taxes* on the People by his own Authority, and without such consent of the People, he thereby invades the *Fundamental Law of Property*, and subverts the end of Government." Locke, *Two Treatise*s, Book II, § 140 at 362 (emphasis in original).

By the eighteenth century it was well established that taxes could only be levied with the consent of the people through an act of legislation. As Blackstone stated, after centuries of struggle between the Crown and Parliament, under *Magna Carta*, the Petition of Right, the Bill of Rights, and other statutes, "the king shall not take any aids or tasks, any talliage or tax, but by the common assent of the great men and commons in parliament." 1 William Blackstone, *Commentaries* *310.

b. The American Colonists believed that only their own representatives in their own legislatures could levy a tax

The principle that the people could only be taxed with their consent, given by their representatives in a legislative act, crossed the Atlantic with the English Colonists and was considered axiomatic by the time of the American Revolution. James Otis, Jr., who is often credited (perhaps apocryphally) with popularizing the phrase "no taxation without representation," wrote:

> That no parts of his Majesty's dominions can be taxed without their consent: That every part has a right to be represented in the supreme or some subordinate legislature: That the refusal of this, would seem to be a contradiction in practice to the theory of the constitution. James Otis, Jr., *The Rights of the British Colonies Asserted and Proved,* 65 (1763).[7]

It was not until the end of the French and Indian War in 1763 that Parliament, faced with crippling debts, first attempted to tax the American colonies through the Stamp Act of 1765 and the Townshend Acts of 1767. Cockfield *supra,* at 58-62; Figley *supra,* at 1246. "The belief of colonial Americans that they could not be taxed by an English parliament in which they were not represented in part dates back to Parliament's successful efforts,"

[7] Available at https://archive.org/details/wsp_b1f6_images/wsb1f6/page/65/mode/2up

through *Magna Carta*, the Petition of Right, and the Bill of Rights, "to prevent the King from taxing his subjects without Parliament's consent." Steven G. Calabresi & Larissa C. Leibowitz, *Monopolies and the Constitution: A History of Crony Capitalism*, 36 Harv. J.L. & Pub. Pol'y 983, 1002 (2013).

The Stamp and Townhsend Acts faced enormous opposition from the Colonists, who asserted that they could only be taxed by their own colonial legislatures, and that any taxes imposed by Parliament lacked the consent of the people and were illegal. Nor was this position exclusively American. The former British Prime Minister, William Pitt the Elder, defended the Colonists in the House of Commons, asserting that "this kingdom has no right to lay a tax upon the colonies." William Cobbett, *The Parliamentary History of England From The Earliest Period To The Year 1803*, Vol. 16, 99 (1813).[8] Pitt insisted that "taxes are a voluntary gift and grant of the Commons alone," *id.*, and that the "Commons of America, represented in their several assemblies, have ever been in possession of the exercise of this, their constitutional right, of giving and granting their own money." *Id.* at 100.

While Parliament largely placated the Colonists and repealed the Stamp and Townshend Acts, it left a nominal tax on tea in place to assert Parliament's claim that it had the right to tax the colonies. Cockfield *supra,* at 61. Even this small, symbolic tax on a luxury item like tea was too much for the Colonists to stomach without the consent of their own legislatures, and the Tea Party ensued. *Id.*; Figley *supra,* at 1246.

In October 1774, the First Continental Congress passed its Declarations and Resolves, which rejected the power of Parliament to tax the Colonists and insisted that the Colonists "are entitled to a free and exclusive power of legislation in their several Provincial Legislatures, where their right of Representation can alone be preserved, in all cases of

[8] Available at https://babel.hathitrust.org/cgi/pt?id=mdp.39015037395566&seq=76

taxation and internal polity," while rejecting "every idea of taxation internal or external, for raising a revenue on the subjects, in America, without their consent."[9] Cockfield *supra*, at 62. Two years later the Colonists declared their independence, accusing the King and Parliament of "imposing taxes on us without our Consent." The Declaration of Independence § 19 (U.S. 1776).

c. American law has recognized taxation as a legislative act

It is no surprise that when the Constitution was drafted, the tax power was placed in the hands of the *legislature*, U.S. Const. art. I, § 8, cl. 1, with the responsibility of initiating tax bills falling exclusively to the people's representatives in the House, U.S. Const. art. I, § 7, cl. 1. James Madison explained that by allowing the House of Representatives to "hold the purse," this continued the English tradition of requiring the people's consent to taxation by their representatives in the legislature, and that "[t]his power over the purse may, in fact, be regarded as the most complete and effectual weapon with which any constitution can arm the immediate representatives of the people, for obtaining a redress of every grievance, and for carrying into effect every just and salutary measure." *The Federalist* No. 58 at 357 (James Madison) (Clinton Rossiter ed., 1961).

The requirement that all taxes originate in the House of Representatives was "borrowed from the British house of commons," and the "general reason given for this privilege of the house of commons is, that the supplies are raised upon the body of the people; and therefore it is proper, that they alone should have the right of taxing themselves." Joseph Story, *Commentaries on the Constitution of the United States* Vol. 3 § 871 (1833).[10]

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[9] Available at https://avalon.law.yale.edu/18th_century/resolves.asp

[10] Available at https://lonang.com/library/reference/story-commentaries-us-constitution/sto-313/

By the time Kansas was admitted as a state, it was understood that taxation was inherently a legislative act. *See* Thomas Cooley, *A Treatise on the Law of Taxation*, 32 (1876)[11] ("the authority to tax necessarily falls to the legislative"); *id*. (it is "one of the most inflexible principles of government that the executive could levy no taxes whatsoever."). Because taxes are a "*grant* of the people who are taxed," they must be "made by the immediate representatives of the people." *Id*. (emphasis in original). When executive or administrative officials are enforcing a tax law "they must keep strictly within the authority those laws confer, and they cannot add to or vary, in the slightest degree, any tax lawfully levied." *Id*. at 33. In sum, taxes are "in every instance an appropriation by the people to the government," and "the voluntary grants of those who own the property," and thus must always arise from "legislative authority" in "every instance." Thomas Cooley, *A Treatise on the Constitutional Limitations Which Rest Upon The Legislative Power of the States of the American Union*, *517 (1871).[12]

Unsurprisingly, the Kansas Constitution places the power to tax in the hands of the Legislature. *See* Kan. Const. art. XI, § 1 (requiring Legislature to enact equal and uniform taxation); Kan. Const. art. XI, § 4 ("The legislature shall provide, at each regular session, for raising sufficient revenue to defray the current expenses of the state for two years."). The Kansas Supreme Court has continued this centuries long tradition and recognizes that taxation is a legislative power. *See State Auditor v. Atchison, T. & S. F. R. Co.*, 6 Kan. 500, 507 (1870) ("The raising of money for the support of government is essentially a legislative function."); *Gordon v. Hiett*, 214 Kan. 690, 695 (1974) ("the power of taxation is a

[11] Available at https://repository.law.umich.edu/books/71/
[12] Available at https://repository.law.umich.edu/books/10/

legislative function"); *Citizens' Util. Ratepayer Bd. v. State Corp. Comm'n of State of Kan.*, 264 Kan. 363, 396 (1998) ("The power to tax is a legislative power.").

d. An ordinance that does no more than require the consent of the people before a tax increase is quintessentially legislative

It may be the case that "[w]hether a proposed ordinance is administrative or legislative is frequently a question which is difficult to answer," *Lewis v. City of S. Hutchinson*, 162 Kan. 104, 124 (1946), and in such cases, the guidelines discussed in *McAlister v. City of Fairway*, 289 Kan. 391 (2009), will be of value. But sometimes this question is not difficult to answer, and the particular facts of this case show that these guidelines, when rigidly applied, can breed confusion rather than clarity. Centuries of history show that taxation is a quintessential legislative power, and that taxes can only be imposed with the consent of the people. The proposed ordinance at issue in this case does no more than specify that the people of Topeka may not be subjected to increased taxation without their direct consent. Taxes are the voluntary grant of the people, and the determination of how much revenue should be granted and how the people will provide their consent cannot be considered executive or administrative actions in any sense. This is a quintessentially legislative act.

IV. This Court should reject *McArdle*'s "specialized training and experience" guideline or give it nominal consideration

In *City of Lawrence v. McArdle*, 214 Kan. 862 (1974), the Kansas Supreme Court created a third guideline for determining whether a citizen initiative was legislative or administrative: whether the decision requires specialized training and experience. This guideline was ill advised when it was created and was based on a now-overturned decision of the Utah Supreme Court.

In the opinion's syllabus, the Court wrote that "[d]ecisions which require specialized training and experience in municipal government and intimate knowledge of the fiscal and other affairs of a city in order to make a rational choice may properly be characterized as administrative, even though they may also be said to involve the establishment of policy." *Id.* at 862, Syl. 4. This "specialized training and experience" guideline was based on Utah's "practicality test," set out in *Shriver v. Bench*, 6 Utah 2d 329, 313 P.2d 475 (1957). *See McArdle*, 214 Kan. at 869–71.

Shriver's "practicality test" was premised on the paternalistic (and misguided) idea that Provo residents could not appreciate the implications of setting salaries for police and fire department personnel. *Shriver*, 313 P.2d at 476-478. But, in 2012, the Utah Supreme Court correctly repudiated the paternalism of *Shriver*, writing that courts have "no business questioning the wisdom or efficiency" of citizen initiatives, "least of all on the ground that the people may not be sophisticated enough to use their power intelligently or efficiently," and that the "people's supposed incapacity to understand and address the proper compensation of public officials is not a proper ground for withholding that power[.]" *Carter v. Lehi City*, 2012 UT 2, ¶¶ 61, 69, 269 P.3d 141, 158-59, abrogated on other grounds by *League of Women Voters of Utah v. Utah State Legislature*, 2024 UT 21, ¶ 169-70, 554 P.3d 872, 911.

Shriver's now-rejected paternalistic policy preferences run throughout *McArdle*. Certain citizen-led initiatives were, the *McArdle* Court believed, "simply not proper subjects for the unitiated [sic] electors to determine." *McArdle*, 214 Kan. at 870–71. *McArdle* also asserted the salary-initiative before it was little more than "an emotional appeal which may easily be caught up and applied by other groups," portrayed "the electorate" as "too uninformed to make a rational decision on the issue," suggested the

initiative did not consider the "city's overall financial picture," and again described Lawrencians as being too "emotional," and "may well fail to account for either the merits of the individual proposition or the long-run public good." *McArdle*, 214 Kan. at 871.

At bottom, *McArdle*'s "specialized training and experience" guideline is nothing more than an invitation for courts to make freewheeling policy determination about the wisdom of any given initiative, based on the unsupported (and outdated) view that Kansans cannot be trusted with the responsibility of self-governance. Indeed, the district court's analysis of the "specialized training and experience" guideline demonstrates the exact problem with *McArdle's* paternalistic vision of the judiciary's role in the initiative process.

The district court below, following *McArdle's* invitation, opined that the propriety of tax increases "involves numerous judgment calls related to finance, administration and the provision of services that require 'specialized training and experience in municipal government and intimate knowledge of the fiscal and other affairs of a city in order to make a rational choice.'" District Court Opinion at 14 (cleaned up). The court continued with the opinion that "[t]he need for a property tax increase can only be identified in the first instance through expertise and experience of local officials". *Id*. But as is explained above in Section III, taxes are the free gift of the people, not the special prerogative of government officials.

The district court below lamented that "[i]t would be unwise to consider simple approval or disapproval of a property tax increase in a vacuum." *Id*. Perhaps the property tax initiative at issue is unwise. Any act of legislation might be unwise. But the entire point of K.S.A. § 12-3013 is to allow the people to make their own determinations about the wisdom of an ordinance. The exception found in K.S.A. § 12-3013(e)(1) for "administrative

ordinances" is not license for city officials or courts to impose their assessment of the wisdom of a proposed ordinance.

McArdle's paternalism is also contrary to the basic foundation of the Kansas Constitution. One hundred and fifty years ago the Kansas Supreme Court wrote in *Wright v. Noell*, 16 Kan. 601, 603 (1876), that "[a]ll political power is inherent in the people, and all powers not delegated by the constitution remain with them. These truths, which lie at the foundation of all republican governments, are distinctly asserted in our own bill of rights, §§ 2 and 20." The Court has repeatedly reemphasized these truths about the political powers retained by the people in recent years. *See Hodes & Nauser, MDs, P.A. v. Schmidt*, 309 Kan. 610, 633 (2019); *Gannon v. State*, 298 Kan. 1107, 1142, 1148 (2014); *League of Women Voters of Kansas v. Schwab*, 318 Kan. 777, 844 (2024) (Standridge, J., concurring in part and dissenting in part).

Wright involved a dispute over whether the people of Kansas were free to elect a woman as county superintendent of schools even though the Kansas Constitution at that time barred women from voting. Neither statute nor the constitution placed any restrictions on who could run for superintendent, whether based on sex or eligibility to vote, but the district court held that the denial of women's suffrage inferred that women could not hold office. The *Wright* Court, however, refused to comment on the wisdom of electing a woman, and held that in the absence of any expressly enumerated limitation on the power of people to vote as they saw fit, the Court would not infer a judicial power to restrain the choice of voters.

In this case, there is no expressly enumerated limitation on the power of the people to enact "unwise" ordinances *via* the K.S.A. § 12-3013 initiative process. Nor is there an expressly enumerated limitation on the power of the people to enact tax ordinances *via* §

3013. Nor does the exclusion of "administrative ordinances" in § 3013(e)(1), grant city officials or courts a veto over unwise (or even downright foolish) tax ordinances. Under our system of government, ultimate political sovereignty resides with the people, and it was a mistake for *McArdle* to invite city officials and courts to substitute their own vision of "wise" policy in place of the people's.

Just as the Utah Supreme Court did to *Shriver*, *McArdle*'s "specialized training and experience" guideline should be overturned. The Court of Appeals may depart from existing Kansas Supreme Court caselaw when "a valid reason exists to believe the Supreme Court would reach a different result if it were to reconsider the issue." *Paletta v. City of Topeka*, 20 Kan. App. 2d 859, 867 (1995) (cleaned up); *see also In Int. of Lett*, 7 Kan. App. 2d 329, 335 (1982) (Abbott, J., concurring) (same). *McArdle*'s third guideline was based on a now-overturned case from Utah. Moreover, the third guideline is not from the opinion itself; rather, it is contained in the opinion's *syllabus*. It is, therefore, "either a general statement of the law" or "a brief statement of a point decided in the case." *Umbehr v. Bd. of Cnty. Comm'rs of Wabaunsee Cnty.*, 252 Kan. 30, 37 (1992). And if it is a "is a statement of a point decided in the case, each time the syllabus paragraph is subsequently applied, there must be careful scrutiny to ensure the facts and the circumstances have not changed so that the statement has become an unsound statement of the law." *Id.* There is a valid reason to believe that the Kansas Supreme Court would not follow a general statement found in a syllabus, based on a now-overturned Utah case, if it were to reconsider this issue in this case.

But even accepting *McArdle*'s third guideline, this Court should give it nominal consideration. As the Kansas Supreme Court made clear in *McAlister v. City of Fairway*, 289 Kan. 391, 405 (2009), courts have great latitude in determining how to weigh each of

the four guidelines, and this court should give the third guideline minimal weight, if any. It is outdated, paternalistic, and a freewheeling policy determination that undermines the Kansas Legislature and the citizens who exercise the power reserved to them.

V. Conclusion

Taxation is the quintessential legislative power, whereby the people freely consent to grant the government the revenue deemed necessary by the people. Executive and administrative officials throughout history have chafed at this limitation of revenue, and perhaps they have been correct at times. Yet the wisdom and propriety of a tax must always be left to the judgment of the people, either through representatives in the legislature or through their direct vote in a ballot initiative or referendum. The proposed taxing ordinance is purely legislative in nature and must be submitted to the vote of the people.

Kansas Justice Institute

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Certificate of Service

I hereby certify that on the below date, I caused to be delivered *via* electronic mail and/or through the court's electronic filing system, a true copy of the above document:

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