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FOR MANHATTAN CITY COMMISSION
It's about **PRIORITIES!**



Priorities - Your Taxes, City Infrastructure and Responsible Growth. As your Mayor and City Commissioner I have focused on Frugal Fiscal Management, Fact Based Decision Making, Innovative Problem Solving and Compromise to Achieve Shared Goals. Early voting begins on March 18th, Election Day is April 7th. Vote Wynn Butler for Manhattan City Commission to ensure that you get best value for your tax dollar.

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The Free Press

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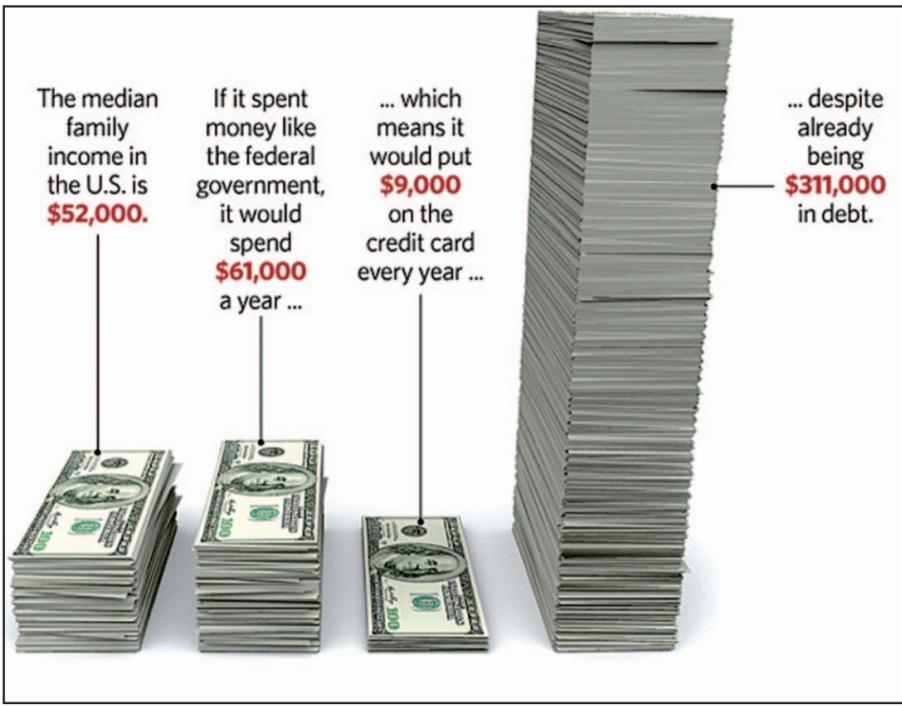
Manhattan Free Press

Vol. 23 Number 42

An Award Winning Weekly Newspaper

Thursday, March 19, 2015

If You Were The Federal Government



City Gives Ron Fehr A \$6,000 Raise



Manhattan City Manager Ron Fehr

The Manhattan City Commission last week gave City Manager Ron Fehr a \$6,000 raise. Here is part of a memo that tells about the raise.

Annually, the City Commission evaluates the performance of the City Manager and also considers adjustments to the contract based on a variety of factors with an emphasis on the performance of the City Manager in achievement of goals, other accomplishments, etc. The City Manager's last review was on February 18, 2014, and on March 4, 2014, the City Commission approved adjustments to the Employment Agreement consisting of a salary increase of 3.9%. The City Commission performed the current review at the City Commission Meeting on February 17, 2015.

The evaluation of the City Manager's performance has concluded and a copy of the modified Employment Agreement is attached for consideration. It is recommended that the base salary of the City Manager be increased to a new base salary of \$141,000, which is approximately a 3.9% increase, reflecting a 1.7% cost of living and a 2.24% merit adjustment, from the current base salary of \$135,653.28. In addition, the contribution to the employee's ICMA-RC retirement plan will increase by 2% for a total 10% of base salary contribution. There are no other adjustments to the compensation package and all other terms of the agreement remain in place.

HEALTH AND LIFE INSURANCE

Employee shall receive, at the City's expense including payment by the City of the employee's share of such benefits, all disability, health benefits, and life insurance as provided to all exempt City of Manhattan employees as enumerated in the City Personnel Manual. Additionally, Employer shall provide up to \$1,200 in annual premium for a \$100,000 term life insurance policy for the benefit of the employee during the life of

this contract. Employee shall be responsible for providing documentation of the expense.

SECTION 9. RETIREMENT

Employer agrees to execute all necessary agreements provided by the International City Management Association - Retirement Corporation (ICMA-RC) for Employee's continued participation in said ICMA-RC retirement plan and, in addition to the base salary paid by Employer to Employee, Employer agrees to pay an amount equal to ten percent (10.0%) per annum into ICMA-RC on Employee's behalf and to transfer ownership to succeeding employers upon Employee's resignation or discharge. Additionally, Employer will make such contributions in Employee's name into the Kansas Personnel Retirement System (KPRS) as required by law.

SECTION 10. DUES AND SUBSCRIPTIONS

Employer agrees to pay for professional dues and subscriptions of Employee necessary for his continuation and full participation in national, regional, state and local associations and organizations, provided said expenses have been previously budgeted for. Nothing herein shall require Employer to budget for such expenses.

SECTION 11. PROFESSIONAL DEVELOPMENT

Employer hereby agrees to pay all pre-budgeted travel subsistence expenses of Employee for professional and official travel, meetings, and occasions adequate to continue the professional development of Employee and to adequately pursue necessary official and other functions for Employer, including, but not limited to, the Annual Conference of the International City/County Management Association, Kansas Association of City Managers, the state league of municipalities, and such other national, regional, state and local governmental groups and committees thereof which Employer or Employee serves as a member.

Arizona Sheriff Acknowledges Violating Federal Court Orders

Associated Press

An Arizona sheriff known for crackdowns on illegal immigration is acknowledging he violated a judge's order to stop detaining people based solely on suspicion they're in the country illegally.

It marks a rare public expression of contrition for the normally unapologetic Maricopa County Sheriff Joe Arpaio. But it's also an attempt to head off court hearings in late April that would examine the violations and would likely provide embarrassing details about the sheriff's office.

Arpaio's acknowledgment backs up what county officials and the judge have said for months. His managers never told members of his immigrant smuggling squad that a judge in December 2011 barred them from stopping people based on suspicions about immigration status, leaving officers to violate the order for 18 months.

Lawyers for Arpaio and top aide Jerry Sheridan said in papers late Tuesday that their clients agree they committed civil contempt of court.

The decision over whether to call off the hearings is up to U.S. District Judge Murray Snow, who made a May 2013 finding the sheriff's office had racially profiled Latinos in regular traffic and immigration patrols and has repeatedly expressed frustrations about the violations of his orders.

If the judge doesn't cancel the hearings, they would also address a botched effort by the sheriff's office to gather videos of traffic stops that were supposed to be turned over but were withheld in the profiling case. Traffic stop videos are being reviewed to search for people harmed by the agency's violation of the 2011 injunction.

Arpaio has proposed making a public apology for the violations and pressing county officials to create a \$350,000 fund to compensate people harmed. Arpaio, Sheridan and perhaps others would pool together contributions to make a \$100,000 donation to a Hispanic civil rights group.

It isn't clear whether Arpaio and Sheridan would be only contributors

to the proposed \$100,000 donation to the civil rights group. The request to cancel the hearing was filed by only two of the five sheriff's officials who are targets of the civil contempt case.

In the past, the judge questioned whether the fines from a civil contempt finding would adequately address the violations. He also is considering launching a separate criminal contempt case that could subject Arpaio to more fines and even jail time.

Arpaio's attorneys say the hearings next month would unnecessarily waste hundreds of thousands of dollars of county taxpayer money.

Arpaio's immigration enforcement efforts have won him support from voters and financial contributors over the years, but his immigration powers were gradually reined in by Washington and the courts. Late last year, Arpaio voluntarily gave up his last major foothold in immigration enforcement efforts.

Arpaio's attorneys say the hearings next month would unnecessarily waste hundreds of thousands of dollars of county taxpayer money.

The House Appropriations Committee made a series of small changes to the budget bill, including setting aside as much as \$3 million to bring in an outside firm to study government programs to find cost savings.

Republican Rep. Marvin Kleebs of Overland Park proposed the move, and said it would provide a high return on investment.

"If we can find efficiencies that mean that we're able to actually spread out more services to more people, then we have a win-win for the taxpayers as well as those who we are trying to serve," Kleebs said.

Kansas House panel passes budget requiring tax increases

TOPEKA, Kan. (AP) — A House budget panel endorsed a \$6.4 billion budget plan Tuesday that doesn't balance without tax increases.

The budget approved by the House Appropriations Committee would fall about \$133.6 million short if the Legislature does not increase taxes on alcohol and cigarettes as Republican Gov. Sam Brownback has recommended.

Republican Rep. Virgil Peck from Tiro was the only committee member to vote against the plan, saying he would not support a budget that increases spending without having secured the revenues to pay for it.

"I know in my own home or busi-

ness, I don't go out and say, 'I'm going to spend X amount of dollars, now where am I going to get the money,'" Peck said.

Chairman and Republican Rep. Ron Ryckman of Olathe said approving the plan would help clarify how much additional revenue the state will need through new taxes.

"We kind of have a chicken-and-egg game going between us and the tax committee. We're going to give them a target," Ryckman said.

Both chambers have already approved the largest portion of the state budget by passing the governor's school funding overhaul. Brownback is expected to sign the plan later this

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Riley County Minutes Cost Taxpayers \$700 Per Month

**Board of Riley County Commissioners Regular Meeting
March 09, 2015
8:30 AM Call to Order**

Pledge of Allegiance
Public Comment
Public Comments No public comment.

Commission Comments Wilson's comments:
Friday, I attended the airport open house, celebrating the opening of the new wing of the airport. The new facility is very nice, and we will no longer have to walk outside between the airport and airplanes starting this week. I also won the drawing there for a gift card for American Airlines.

That evening, I attended a candidate meet and greet in Ogden and got to talk with several people there.

Wells said the Home Show had a good turnout. Wells said the booth rental had a waiting list for the Home Show.

Wells said he read an article in Sunday's paper that discussed the City of Manhattan applying for a grant for Wildcat Creek flood area.

Boyd's comments: Thursday 02.26.15

Met with RCPD Law Board Counsel to discuss law board meeting coordination

Friday 02.27.15

Met as a member of the Kansas Association of Counties Finance Committee in Topeka to review the financial data of the organization.

Met as a member of the Kansas Association of Counties Executive Committee in Topeka in the regularly scheduled meeting to transact Association business. Various legislative issues were discussed.

Met with RCPD director and staff to discuss RCPD items and issues.

Met with ATA Director Anne Smith and Mike Dodson for a briefing on ATA and its facilities.

Attended the Riley County Public Health Advisory Council meeting.

Business Meeting

Sign Riley County Personnel Action Form(s)

The Board of County Commissioners signed Riley County Personnel

Action Forms for the following:

Kelly Williamson, an On Call Juvenile Intake Officer, in the Community Corrections Department, for Separation from County Service, effective February 10, 2015.

Katie Narregan, an On Call Juvenile Intake Officer, in the Community Corrections Department, for Separation from County Service, effective December 18, 2014.

Review Minutes4. Board of Riley County Commissioners - Regular Meeting - Mar 5, 2015 8:30 AM

Move to approve the minutes.

RESULT: ACCEPTED [UNANIMOUS]

MOVER: Robert Boyd, County Commissioner SECONDER: Ben Wilson, County Commissioner AYES: Boyd, Wells, Wilson Review Tentative Agenda5. Tentative Agenda Press Conference Topics6. Discuss Press Conference Johnette Shepek - Riley County purchase card Rich Vargo-April 7th General Election

City - grant for Wildcat Creek area

9:00 AM

Johnette Shepek, Budget and Finance Officer7. Year to date budget and expenditure reports Shepek presented year to date budget and expenditure reports.

9:15 AM

Gary Stith, Flint Hills Regional Council8. Flint Hills Regional Council update Stith presented a Flint Hills Regional Council update.

9:30 AM

Press Conference9. Fake Patty's Day report - Captain Josh Kyle and Larry Couchman (3-5 minutes)

Kyle said it was a very active Fake Patty's Day. Kyle said the difference from last year is foot patrol was on utility vehicles this year. Kyle thanked Pat Collins and the Aggieville Business Association.

Kyle discussed issues out in the County. Kyle discussed an event at Britt's.

Couchman presented preliminary numbers as of Sunday, March 8th.

Couchman said there are three areas of concern: severity of cases hospitalized, increase in under age, and increase in risk taking behavior.

10. Manhattan Public Library and Riley County Historical Society Program on the 1924 Monarchs and their Manhattan Baseball Game - Cheryl Collins (3 minutes)

C. Collins said on Sunday, March 29th author and historian Phil S. Dixon will "Explore Baseball History" at the Manhattan Public Library at 2:00 p.m. Mr. Dixon will talk about the 1924 world champion Kansas City Monarchs and their connection to Manhattan, Kansas.

11. April 7th General Election - Jolene Keck (2-3 minutes) Keck said the last day to register to vote is March 17th.

Keck said sample ballots and polling places can be found on the Riley County website.

Keck said advance voting in office begins March 18th 8:00 a.m. - 5:00p.m. Monday - Friday; Saturday, April 7th and Monday, April 6th 8:00-12:00 (noon).

10:00 AM

Break

10:05 AM

Leon Hobson, Public Works Director/County Engineer12.

Lakeside Heights Sewer District Enlargement

Hobson said a few years ago the Commission formed the original Lakeside Heights Sewer District. A couple of years ago the Commission added an enlargement to the original district. The construction in this enlargement is just about completed.

Hobson said recently he received a request to again enlarge the Lakeside Sewer District and the University Park Water District. This request has been approved by the University Park Advisory Board and currently a petition will soon be drafted whereby it can

be signed and presented to the Commission.

Hobson said he is currently working with another couple who wants to purchase a home in Lakeside Heights, but the house must be connected to the sewer system before this can happen. Steve DeHart and Hobson have been contacted by at least two other residences in the near vicinity about the possibilities of connecting to the sewer system. There are several other homes and unimproved lots in this immediate area.

The current connection fee is \$5,000 for Lakeside Heights and \$1,250 for University Park. With the second enlargement and the soon to be a third enlargement, does the Commission want to increase the connection fee?

The initial infrastructure was constructed and paid for by the residents within the district. These residents have also paid into a reserve account to be used for future repair and maintenance. When new users desire to connect to an existing infrastructure, a connection fee is generally required. This fee is intended to help offset the cost of the initial infrastructure, repairs and maintenance and future improvements.

Hobson said staff recommends we send a letter to all landowners in the immediate vicinity of the landowners whom have shown an interest in connecting to the sewer system. From the responses of the letter we would invite those interested to attend a meeting where we can discuss the process required to expand the sewer district and provide some estimated construction costs.

The Board agreed by consensus to send letters to the rest of property owners.

Hobson will bring the connection fee back to the commission at a later date.

13. University Park Recommended Water Rate Increase

Hobson said the University Park Advisory Board met on Tuesday, March 3, 2015 to review the sewer and water budgets and proposed rate increases. The City of Manhattan recently raised their water rate, following, which we received notice from the Riley County Rural Water District # 1 they also were raising their water rate from \$4.76 to

\$5.38 per 1,000 gallons.

After consideration of the budgets and worksheets the Advisory Board voted to recommend increasing the water rate for University Park residents from \$5.00 to \$5.50 per 1,000 gallons. The rate for anyone receiving water outside of the District would increase from \$10 to \$11 per 1,000 gallons.

Move to approve the request to increase the water rate at University Park to \$5.50 per 1,000 gallons and approve "Resolution No. 030915- 06, A Resolution modifying the rates for water and sewer usage in the University Park sewer and water benefit district in Riley County, Kansas, and repealing resolutions in conflict therewith.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Ben Wilson, County Commissioner SECONDER: Robert Boyd, County Commissioner AYES: Boyd, Wells, Wilson

14. Project update

Hobson presented a Public Works project update.

10:25 AM

Brenda Nickel, Health Department DirectorMove to recess as the Board of County Commissioners and convene as the Board of Health.

RESULT: ADOPTED [UNANIMOUS]

MOVER:

SECONDER: AYES:

Robert Boyd, County Commissioner

Ben Wilson, County Commissioner Boyd, Wells, Wilson

Board of Health Signature:

FY2016 Kansas Department of Health and Environment (KDHE) Aid to Local Grant Application

Nickel said on February 23, 2015, the Riley County Health Department presented the 2015 Goals to address health in Riley County. During the presentation, she indicated that the Department was working on grant applications that provide revenue that assist the Department in conducting this work. The Department has completed the application process for the grant application to fund the work and is preparing to submit the grant application by the required deadline of March 16, 2015.

The Riley County Health Department receives revenue to assist in funding public health services and programs from grants. Cooperative or Aid to Local Grants through the Kansas Department of Health and Environment received by Riley County are applied for annually. Six grants through the Aid to Local Grant Application due by March 16, 2015. The Aid to Local Grant Application is requesting funding for:

Child Care Licensing

Family Planning

Immunization Action Plan

Maternal and Child Health

Public Health Emergency Preparedness (PHEP)

State Formula

Grant applications or contracts for revenue that are not due at this time are Women, Infant's, and Children Nutrition Services and Breastfeeding Peer Counselor, Healthy Families (Medicaid Funds for Intensive Home Visiting), and the Early Childhood Block Grant (Raising Riley).

Move to approve the Riley County Health Department's Application to the State of Kansas Department of Health and Environment and authorized the signing of the application by the Board of Health and the Director.

RESULT:

MOVER: SECONDER: AYES:

ADOPTED [UNANIMOUS]

Robert Boyd, County Commissioner Ben Wilson, County Commissioner Boyd, Wells, Wilson

Move to recess as the Board of Health and convene as the Board of

County Commissioners.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Robert Boyd, County Commissioner
SECONDER: Ben Wilson, County Commissioner AYES: Boyd, Wells, Wilson

10:40 AM

Clancy Holeman, Counselor/Director of Administrative Services16. Administrative Work Session

17. Pending County Projects County Counselor Holeman presented a County Counselor's project list update.

10:50 AM

Robert Boyd left the meeting to attend a Manhattan Airport Advisory Board meeting.

11:00 AM

Cheryl Collins, Museum Director18. Riley County Historical Museum Staff Report

C. Collins, said she attended the first annual Kansas State University Digital Humanities Symposium "Exploring the Digital Medium: Cross Disciplinary Collaboration in the Digital Humanities" February 27 and 28.

C. Collins said during the month of March the Riley County Historical Society and Museum have partnership programs with two Riley County libraries. On March 8 at the new Riley City Library we will open the exhibit "Riley County Relics" which explores the history of the City of Riley. Also on March 8 Museum Director Cheryl Collins will present the program "A Ramble Through Riley 100 Years Ago" discussing life in the City of Riley in 1915. The exhibit will run through April 11.

C. Collins said on Sunday, March 29 we will co-sponsor with the Manhattan Public Library a program by Phil Dixon on the 1924 Kansas

City Monarchs Baseball World Championship and the connection between the Monarchs and Riley County. Mr. Dixon is the author of 9 books on baseball, winning the Casey Award for the best baseball book of 1992.

AdjournmentMove to adjourn after the County Officials Luncheon.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Ben Wilson, County Commissioner SECONDER: Ronald Wells, County Commissioner AYES: Wells, Wilson

ABSENT: Boyd

12:00 PM

County Officials Luncheon19. County Officials' Luncheon Agenda

Robert Boyd attended.

Scam from page 5

takes a home mortgage interest deduction or claims personal exemptions.

To be sure, it would be nice if the tax code was so simple and fair that there weren't so many Byzantine nooks and crannies that mostly serve to enrich politicians, tax lawyers and accountants. So when I see the IRS advocating for a flat tax, then I'll believe they're looking out for our best interests.

Scam #10

Falsifying Income to Claim Credits: Taxpayers should avoid inventing income to erroneously claim tax credits. Taxpayers are sometimes talked into doing this by scam artists. Taxpayers are best served by filing the most accurate return possible because they are legally responsible for what is on their return.

In scam #6, the IRS benevolently warned us about sketchy tax return preparers who promise inflated refunds. This is sort of the same issue, only this time the IRS is playing the role of threatening parent. As previously noted, the EITC has a notoriously high fraud rate because of IRS laxity and incompetence, so it's hard to take seriously the bureaucracy's warnings about making improper claims.

To be sure, it would be nice if the IRS wasn't in the business of operating an income redistribution program. Ultimately, all means-tested programs should be devolved to the state and local level.

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Check out the Videos of the two meetings the Riley County Commission held on a Public Building Commission at our web site: manhattanfreepress.com

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"Were it left to me to decide whether we should have a government without newspapers or newspapers without a government, I should not hesitate a moment to prefer the latter."
- Thomas Jefferson, 1787

Federal clerks provide inaccurate info on court document

By Arthur Kane | Watchdog.org

Federal law clearly says that payment vouchers to outside attorneys acting as public defenders should be available to the taxpayers who pay those bills — especially after all legal appeals are exhausted.

After a case is complete, the “court shall make available to the public an unredacted copy of the expense voucher,” Title 18 3006A states in Section D.

But when Watchdog.org asked for the vouchers in the case of multiple-convicted-murderer Nathan Dunlap, a clerk answering the phone and a different employee at the clerk’s office both said those CJA vouchers are never public. Trying to access them on the court’s public records system, PACER, yielded only the phrase “You do not have permission to view this document.”

Dunlap exhausted all of his appeals two years ago, but the records were not readily available.

Only after appealing to the head clerk Jeffrey Colwell was Watchdog.org able to get a summary of expenses for Dunlap’s case. That summary resulted in a story uncovering nearly \$200,000 charged to taxpayers for attorneys, consultants, professors and even a PR person up to two years after the U.S. Supreme Court turned down Dunlap’s final appeal.

Gregg Leslie, legal defense director at the Reporters Committee for Freedom of the Press, said courts often make their own rules even when there’s a federal law.

“Unfortunately, it is a fact that court administrators do things the way they want,” he said. “If Congress enacted a law, they should not have a practice that is counter to that.”

Colwell conceded that his clerks need to be trained to let people know they can obtain voucher information.

“I’m not going to make a ton of excuses for my people,” Colwell said. “While they’re

not publicly available on the docket, people can send in a request and we will provide them a copy.”

Colwell pointed out the law opening the vouchers expired or sunsetted around 2000, but the federal judicial department adopted a series of rules regulating release of the information about taxpayer payments to attorneys.

The judicial rules say the vouchers should be released unless a court determines the information violates the right against self-incrimination, the attorney client privilege, work product, a person’s safety or any other interests that justice may require. The documents can also be denied if they reveal strategy, privacy or hurt effective counsel.

But George Brauchler, 18th Judicial District Attorney whose office prosecuted Dunlap, said any privacy and strategy concerns should disappear after all proceedings are completed and taxpayers should see what they’re paying.

The law “provides for redaction of certain information at certain stages of the proceedings — and there is justification for redaction to protect strategic decisions — but what’s the reason for secrecy now?” he asked in a phone interview with Watchdog.org last month about the Dunlap case. “There’s no ongoing litigation.”

A spot check of dozens of concluded death penalty case shows different districts handle the payments in different ways despite all falling under the same federal law and judicial rules.

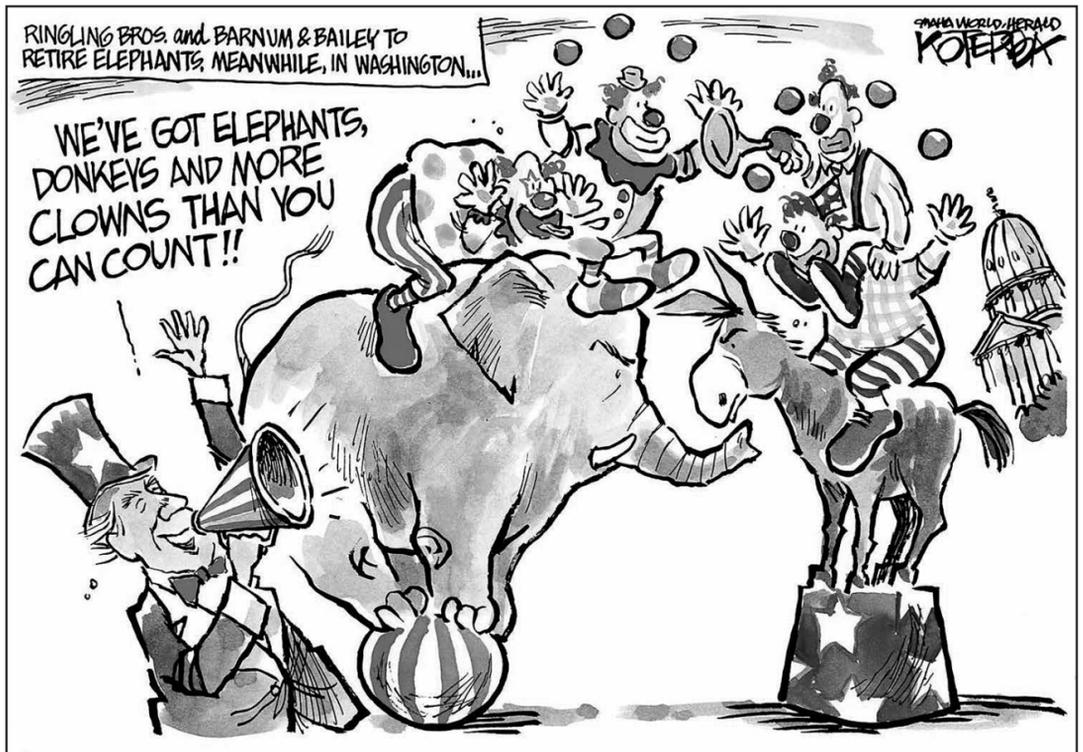
In Ohio, for example, many vouchers were readily available on PACER, listing hours, expenses and various details of what the attorney or investigator did to receive the taxpayer money.

In the case of Arthur Tyler, there were vouchers detailing more than \$100,000 of expenses to fight his execution. The governor eventually granted him clemency.

A couple of the most recent vouchers weren’t available, but nearly all amounts from the early 2000s were provided both in the docket report summary and in the full unredacted voucher.

In Texas, however, none of the vouchers were available. But a court clerk emailed the documents when Watchdog.org requested them. She wrote the vouchers aren’t available on PACER because the computer

The Conservative Side...



system can’t distinguish when a case is completed to release the records automatically.

In Colorado, a few of the files included the voucher forms, but all of the amounts on the forms were redacted. That goes directly against the law, which says even before a case is complete to “make public only the amounts approved for payment to the defense counsel by dividing those amounts in the following categories.”

Colwell said his computer system is set up so the attorneys file the vouchers, which are public, and the backing materials, which are not public, together so he can’t make that information available on PACER, as it will contain non-public documents.

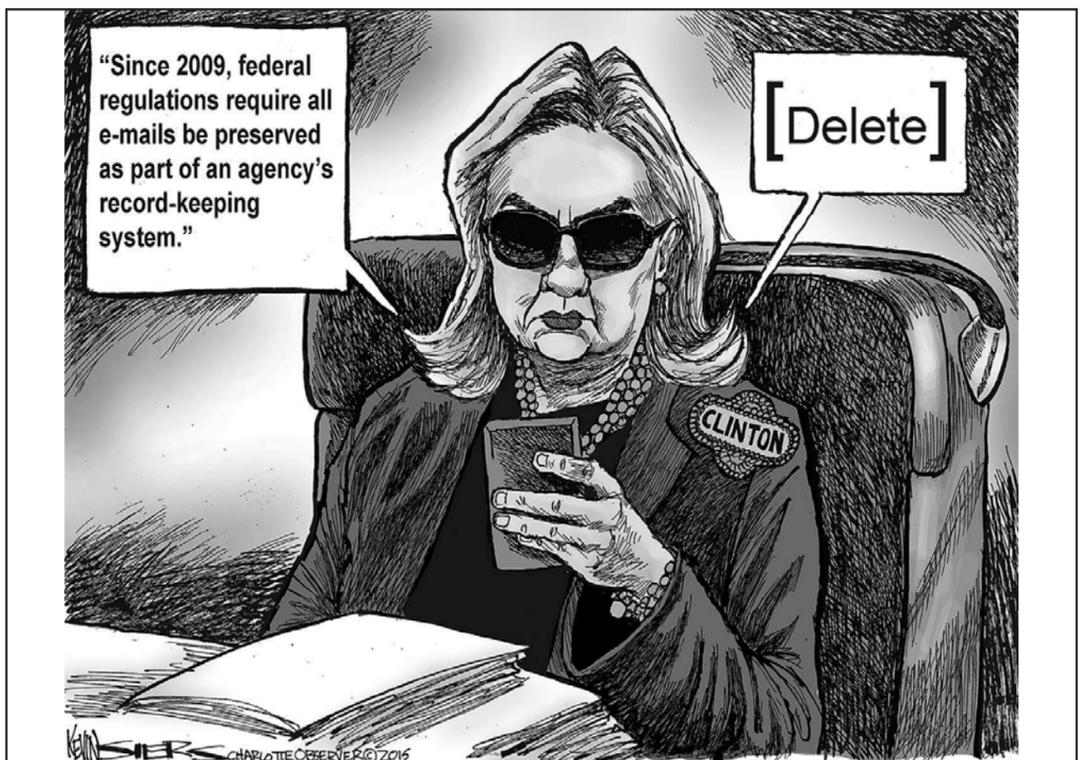
But Leslie said courts often seal information that the public should have to make decisions about the court and government functions.

“We see this a lot of times in other context,” he said. “Sealing should be done only when there is a compelling state interest and justification and the court solution is to narrowly tailor it, but we see all time the court sealing information that shouldn’t be sealed.”

Attorneys and the courts say taxpayers are safeguarded because the judges review the vouchers before paying them, but Watchdog.org found that

check and balance isn’t always effective in protecting taxpayers.

George Rivas, who led the Texas 7 prison escape that resulted in the death of a police officer, was executed Feb. 29, 2012. His attorney, Mick Mickelsen, filed a request for payment with the court for work done in April 2012 — two months after his client was executed, vouchers obtained by Watchdog.org show.



— King Crossword —
Answers
Solution time: 21 mins.

A	T	O	P	C	A	D	D	A	R	T	
L	O	R	R	A	I	N	E	E	C	H	O
A	R	T	I	S	T	I	C	A	R	E	A
S	H	E	R	E	R	E	A	D			
A	L	L	O	Y	P	E	A	T			
R	E	I	N	T	R	A	S	H	E	D	
F	A	R	B	O	O	S	T	R	O	T	
F	A	T	I	G	U	E	A	G	R	A	
H	E	E	D	H	B	O	M	B			
R	E	V	E	R	T	G	A	Y			
O	R	E	O	H	O	L	I	S	T	I	C
D	O	E	R	E	V	E	R	M	O	R	E
E	S	P	Y	R	A	N	S	E	A	N	

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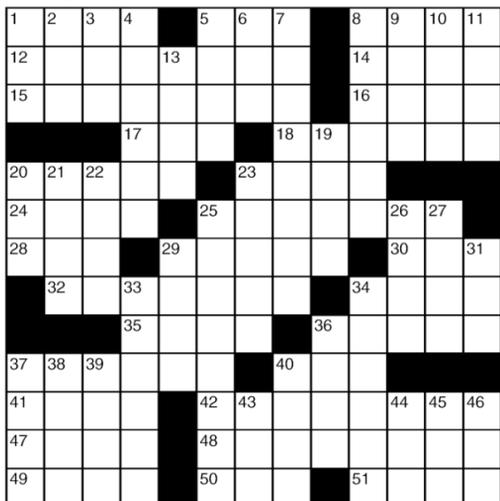


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King Crossword

- ACROSS**
- 1 At the summit of
 - 5 Two-timer
 - 8 Feathered missile
 - 12 Playwright
 - 14 Reverberate
 - 15 Skilled at painting
 - 16 Neighborhood
 - 17 That woman
 - 18 Look for typos, maybe
 - 20 Mixed metal
 - 23 — moss
 - 24 Harness strap
 - 25 Badmouthed big-time
 - 28 Distant
 - 29 Give a leg up
 - 30 Deteriorate
 - 32 Tire
 - 34 Taj Mahal city
 - 35 Pay attention
 - 36 Weapon since 1952
 - 37 Go back
 - 40 Festive
 - 41 Sandwich cookie
 - 42 Related to "the sum of the parts"
 - 47 Active one
 - 48 Eternally, to a poet
 - 49 Catch sight of
 - 50 Scooted
 - 51 Penn or Combs
- DOWN**
- 1 — carte
 - 2 Craggy peak
 - 3 Table scrap
 - 4 Penitentiary
 - 5 Give as an example
 - 6 Blackbird
 - 7 Lesser
 - 8 Inadequate supply
 - 9 Farm measure
 - 10 Comical
 - 11 Frog's cousin
 - 13 Wan
 - 19 Right on the map?
 - 20 "Bow-wow"
 - 21 Fall faller
 - 22 Old Italian money
 - 23 Boastful, perhaps
 - 25 As one
 - 26 Therefore
 - 27 College quarters
 - 29 Coffin stand
 - 31 Bill
 - 33 Speculation
 - 34 Bottomless pits
 - 36 Tresses
 - 37 Took the bus
 - 38 Cupid's alias
 - 39 Second in command, often
 - 40 Singer
 - 43 Campbell
 - 44 Eggs
 - 45 A Gershwin brother
 - 46 100 yrs.



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Pizza Casserole

Dinner ready in less than an hour. Enjoy this casserole made with pizza ingredients in a new way – a delightful meal.

Ingredients
8 ounces uncooked wheel-shaped macaroni (about 3 1/2 cups)

- 1/2 pound bulk turkey Italian sausage
- 2 3/4 cups meatless tomato pasta sauce
- 1/4 cup sliced ripe olives
- 1 can (4 ounces) Green Giant™ mushroom pieces and stems, drained
- 1 cup shredded fat-free or part-skim mozzarella cheese (4 ounces)

Direction
1 Heat oven to 350°. Cook macaroni as directed on package; drain. Cook sausage in skillet, stirring frequently, until no longer pink; drain.

2 Mix macaroni, sausage, pasta sauce, olives and mushrooms in 2 1/2-quart casserole.
3 Cover and bake about 30 minutes or until hot. Sprinkle with cheese. Let stand about 5 minutes or until cheese is melted.

Expert Tips
“When using any ground meat, I rinse it off in hot water after cooking to remove even more fat. I have found that the fewer ingredients in a dish, the less added fat it contains.”

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Answers On Page 4

HOCUS-FOCUS

BY HENRY BOLTINOFF



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CATO: The Dirty Ten Tax Scams

By Daniel J. Mitchell
CATO Institute

Tax day, April 15, is almost upon us, and our friends at the Internal Revenue Service have a relatively new tradition of providing an annual list of 12 "tax scams" that taxpayers should avoid.

It's an odd collection, comprised of both recommendations that taxpayers protect themselves from fraud, as well as admonitions that taxpayers should be fully obedient to all IRS demands.

Unsurprisingly, the list contains no warnings about the needless complexity and punitive nature of the tax code. Nor does the IRS say anything about how taxpayers lose the presumption of innocence if there's any sort of conflict with the tax agency. Perhaps most important, there's no acknowledgement from the IRS that many of the dirty dozen scams only exist because of bad tax policy.

Of course, government bureaucracies aren't in the business of admitting their own flaws, or pointing out the bad choices of their political masters. But it's worth keeping these issues in mind as we review the "dirty dozen" and perhaps learn some unintended lessons.

Here's the IRS list, with each scam followed by some analysis and commentary.

Scam #1

Phone Scams: Aggressive and threatening phone calls by criminals impersonating IRS agents remain an ongoing threat to taxpayers. The IRS has seen a surge of these phone scams in recent months as scam artists threaten police arrest, deportation, license revocation and other things. The IRS reminds taxpayers to guard against all sorts of con games that arise during any filing season.

It's helpful that the IRS is warning taxpayers not to believe callers claiming to be agents. But perhaps it's worth pausing a moment and asking why taxpayers are vulnerable to such scams. Is it because the IRS has a much-deserved reputation for harsh treatment and that people are terrified — and therefore susceptible — when getting calls from criminals posing as IRS officials?

If America had a relatively benign tax system, such as Hong Kong's flat tax, it's highly unlikely that taxpayers would suffer from the toxic combination of fright and gullibility that enables criminal behavior.

Scam #2

Phishing: Taxpayers need to be on guard against fake emails or websites looking to steal personal information. The IRS

will not send you an email about a bill or refund out of the blue. Don't click on one claiming to be from the IRS that takes you by surprise. Taxpayers should be wary of clicking on strange emails and websites. They may be scams to steal your personal information.

To be sure, it's a good thing that the IRS is warning people about the dangers associated with unsolicited scams. But we need to ask once again why taxpayers are vulnerable to bogus emails. Is it perhaps because the IRS has such immense power that many people are bullied into unthinkingly acquiescing when a situation calls for prudent skepticism?

Under a simple and fair flat tax, by contrast, it's hard to imagine this kind of scam being successful. After all, the IRS would only need to know the size of your household and a few numbers off your W-2 form.

Scam #3

Identity Theft: Taxpayers need to watch out for identity theft especially around tax time. The IRS continues to aggressively pursue the criminals that file fraudulent returns using someone else's Social Security number. The IRS is making progress on this front but taxpayers still need to be extremely careful and do everything they can to avoid becoming a victim.

This isn't a problem limited to the IRS and the tax code. There are lots of bad people seeking to steal money via identity theft. So it's unclear what the IRS is trying to achieve, other than trying to appear as if it's concerned with our well-being.

Many taxpayers might not be that upset to have their identities stolen if it meant that the thief also inherited their obligations to the IRS. Sadly, that's not the way it works.

Scam #4

Return Preparer Fraud: Taxpayers need to be on the lookout for unscrupulous return preparers. The vast majority of tax professionals provide honest, high-quality service. But there are some dishonest preparers who set up shop each filing season to perpetrate refund fraud, identity theft and other scams that hurt taxpayers. Return preparers are a vital part of the U.S. tax system. About 60 percent of taxpayers use tax professionals to prepare their returns.

Yet again, we have an example of the IRS putting itself in the role of concerned parent, warning us children to be wary of sketchy and dishonest people. That's a semi-admirable stance for the IRS, though the real problem is that the tax code

has become so mind-numbingly complex that more than 60 percent of taxpayers feel compelled to get professional assistance.

If we had a simple and fair tax system, much of this would be unnecessary. With a flat tax, for instance, filing a tax return could be a homework assignment for a kid in elementary school. As such, the risk of identity theft by a dodgy tax return preparer disappears.

Scam #5

Offshore Tax Avoidance: The recent string of successful enforcement actions against offshore tax cheats and the financial organizations that help them shows that it's a bad bet to hide money and income offshore. Taxpayers are best served by coming in voluntarily and getting their taxes and filing requirements in order. The IRS offers the Offshore Voluntary Disclosure Program (OVDP) to help people get their taxes in order.

Finally, we get to an example of the IRS threatening taxpayers rather than pretending to be our friend. The tax agency seems to imply that it's illegal to have a foreign account. It's only if you read the fine print that the IRS acknowledges that such accounts are legal and that "there are legitimate reasons for maintaining financial accounts abroad." So the real purpose of listing this as a scam is to browbeat people into reporting such accounts and paying taxes.

Of course, if we had a good tax system with no double taxation of income that is saved and invested, as well as no extraterritorial taxation on income that is earned — and already subject to tax — overseas, then this entire issue would vanish.

Scam #6

Inflated Refund Claims: Taxpayers need to be on the lookout for anyone promising inflated refunds. Be wary of anyone who asks them to sign a blank return, promises a big refund before looking at their records, or charges fees based on a percentage of the refund. Scam artists use flyers, advertisements, phony store fronts and word of mouth via community groups and churches in seeking victims.

Here's another case of the IRS acting as our concerned parent as the bureaucrats warn us about dodgy tax return preparers. But maybe we wouldn't have such a big problem if the IRS didn't have such a horrible track record of paying out money to people who make false claims. The fraud rate for the earned income credit (an income redistribution program operated by the IRS) is very high, leading to billions of dol-

lars of improper handouts each year, so maybe the IRS should stop throwing stones in its glass house.

The real solution to this scam is tax reform so that the tax code is simple and there are no embedded spending programs like the EITC to attract fraudsters.

Scam #7

Fake Charities: Taxpayers should be on guard against groups masquerading as charitable organizations to attract donations from unsuspecting contributors. Contributors should take a few extra minutes to ensure their hard-earned money goes to legitimate and currently eligible charities. IRS.gov has the tools taxpayers need to check out the status of charitable organizations. Be wary of charities with names that are similar to nationally known organizations.

How thoughtful of the IRS to put us on guard against con artists representing make-believe charities. Though it's rather ironic to have the bureaucracy warn about fake charities when the IRS was misusing its power for reasons of political bias prior to the 2012 elections, and delaying proper tax status to legitimate nonprofit organizations.

This is another tax problem that disappears with the right kind of reform. Under a flat tax, there's no longer any charitable deduction, so there's no risk of adding injury to injury by giving money to a non-credentialed charity and getting in trouble with the IRS.

Scam #8

Hiding Income with Fake Documents: Hiding taxable income by filing false Form 1099s or other fake documents is a scam for which taxpayers should always avoid and protect themselves. The mere suggestion of falsifying documents to reduce tax bills or inflate tax refunds is a huge red flag when using a paid tax return preparer. Taxpayers are legally responsible for what is on their returns regardless of who prepares the returns.

Here's our second example of the IRS playing the role of threatening parent rather than a concerned one. We're being warned not to overstate deductions or understate income. This is another case where the IRS is being hypocritical since it enforces policies such as depreciation that compel businesses to overstate their income. And there are numerous provisions in the tax code — such as the capital gains tax, the double tax on dividends, the second layer of tax on savings, and the death tax — that result in a single dollar of income being taxed more than one time.

So how about a deal? We'll pay the right tax on the right level of income if the IRS agrees to taking just one bite of the apple. But don't hold your breath waiting for the politicians to make such reforms.

Scam #9

Abusive Tax Shelters: Taxpayers should avoid using abusive tax structures to avoid paying taxes. The IRS is committed to stopping complex tax avoidance schemes and the people who create and sell them. The vast majority of taxpayers pay their fair share, and everyone should be on the lookout for people peddling tax shelters that sound too good to be true. When in

doubt, taxpayers should seek an independent opinion regarding complex products they are offered.

For our third example of the IRS in the role of threatening parent, the bureaucracy engages in some very disingenuous word games. It basically implies that "tax avoidance" is against the law, but that's false. Courts have repeatedly ruled that we have the right to take advantage of any and all provisions that enable us to legally minimize the amount of our income that is diverted to Washington. By the way, that includes any household that

See Scams page 2

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Tournament

sistency and has trouble on the defensive end and keeping opponents off the offensive boards.

What's next: Winner plays on Sunday against the winner of Wisconsin and Coastal Carolina.

East Regional
6:27 p.m. CT - Friday,
Columbus, Ohio

No. 3 Oklahoma (22-10)
vs. No. 14 Albany (24-8)

Opponent FYI: Albany won the America East Conference's automatic bid on a late 3-pointer — its only long-range shot of the game — by Peter Hooley, a reserve

who averages 13.7 points. Hooley is from Australia and he returned there in January to visit whose mother, who died of cancer at the age of 52. Sam Rowley, a 6-6 senior forward, leads the team in scoring (14.6 points per game) and rebounding (7.7 per game). Junior guard Evan Singletary averages 13 points and is the team's top 3-point shooter at 40 percent. Albany is making its fifth NCAA Tournament appearance and has a 1-4 record.

What's next: Winner plays on Sunday against the

winner of Providence and Boise State/Dayton first-round game.

South Regional
11:40 a.m. CT - Thursday,
Louisville, Ky.

No. 3 Iowa State (25-8)
vs. No. 14 UAB (19-15)

Opponent FYI: UAB won the automatic bid from Conference USA by winning the conference tournament which was played in Birmingham. The Blazers are coached by former Kansas player Jerod Haase, who is in his third season as the team's coach. Junior guard Robert Brown is the

from page 6

team's only double figure scorer at 12.8 per game. UAB's last NCAA Tournament appearance was in 2011 and it lost to Clemson in a First Four game. The Blazers are making their 15th NCAA Tournament appearance and have a 9-14 record. UAB played four ranked teams — Wisconsin, North Carolina, Florida and UCLA — in non-conference play and lost by an average margin of 22.8 points.

What's next: Winner plays on Saturday against the winner of SMU and UCLA.

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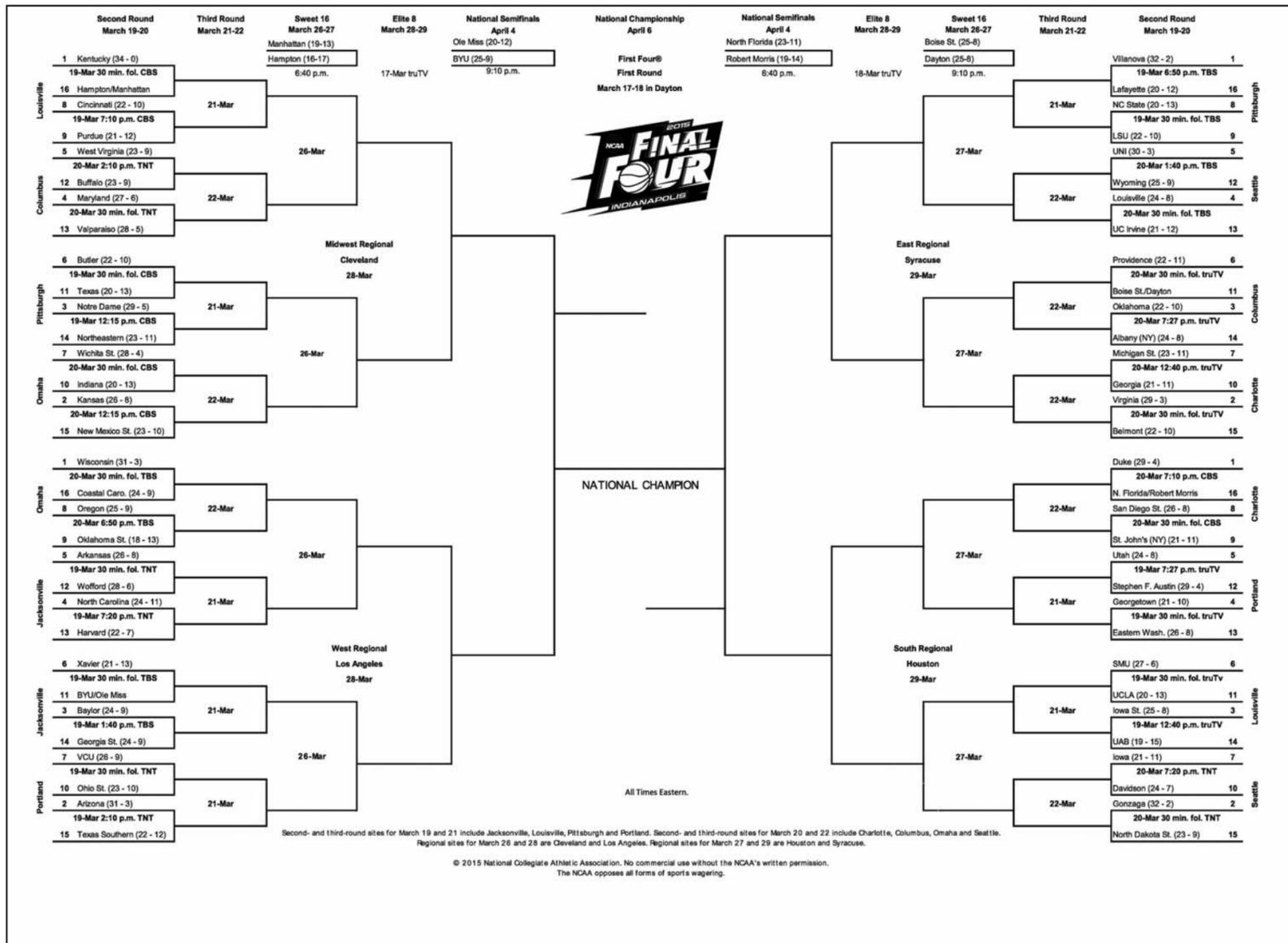
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Seven Teams In The NCAA Tournament - Again

By Wendell Barnhouse
Big12Sports.com Correspondent
Magic Johnson, when he was leading Showtime and the Los Angeles Lakers, liked to call the final minutes of a close game "winnin' time."
Now, it's "winnin' time" for the Big 12 Conference.
The NCAA Tournament bracket is set and for the second consecutive season seven teams, 70 percent of the membership, made the field.
The seven bids ties the conference record (2014, 2010) and the Big 12's three different seasons accomplishing the seven-team feat is the second-most in college basketball history.
The Big 12 spent the season atop the RPI and the strength of the Conference was evident in the seeds. Overall, the league had No. 8 seed Kansas, No. 9 Iowa State, No. 10 Baylor and No. 11 Oklahoma.
The Jayhawks are a No. 2 seed in the Midwest, the Cyclones the No. 3 seed in the South, the Sooners the No. 3 in the East and the Bears the No. 3 in the West. West Virginia (No. 5 in the Midwest), Oklahoma State (No. 9 in the West) and Texas (No. 11 in the Midwest) round out the Big 12 teams.
"They showed a lot of respect for the Big 12," Baylor coach Scott Drew said. "It shows they look at strength of schedule and RPI. We were able to get a lot of top 50 wins and cannot thank the Big 12 enough for that."
Last season, only two Big 12 teams (Iowa State and Baylor) made it as far as the regional semifinals.
"The seedings did reflect that the (NCAA basketball) committee thought very favorably of our league and how good the league was, which they should have," Kansas coach Bill Self said. "I think to validate it, you've

got to go play well and have some teams - whether it be three or four teams - get to that second weekend.
"(Last year) we didn't do really well, as a league, and I think that did kind of devalue the regular season."
Iowa State, which is making a school-record fourth consecutive NCAA Tournament appearance, was seeded third last season. The Cyclones, playing without injured Georges Niang, lost to eventual national champion Connecticut in the Sweet 16.
"We know what it takes to get to the Final Four," Iowa State sophomore Monte Morris said. "We beat (Kansas) twice this year. I feel like we deserved a two-seed, but we aren't that mad. We're a three-seed. That's good too."
The Big 12 had five teams seeded fifth or better in this year's NCAA Championships, tying for the most of any conference in the nation (ACC). The average seed of Big 12 teams is 5.1 - the sixth straight campaign that conference squads averaged 6.0 or better for average seeding.
Texas was on the bubble as the calendar flipped to March but the Longhorns helped their resume with three consecutive wins before losing to Iowa State on a buzzer beater in the Phillips 66 Big 12 Men's Championship.
"We know we're as good as anybody," Rick Barnes said, "but we have to prove it. You can't play 36, 37 minutes. We played as well as we have all year from the second half of the Texas Tech game to the final four minutes against Iowa State."
Now all that's remaining for the seven Big 12 teams is to do some damage during March Madness.

"We have had a really good season," Self said. "But in order to say, 'Hey, it was a great season,' you've got to do well in the NCAA Tournament."
NCAA Tournament Capsules
Midwest Regional
11:15 a.m. CT - Friday, Omaha, Neb.
No. 2 Kansas (26-8) vs. No. 15 New Mexico State (23-10)
Opponent FYI: New Mexico State won the Western Athletic Conference automatic bid, also won the regular-season championship and is on a 13-game winning streak. The Aggies have reached the NCAA Tournament in five of the last six seasons but is winless in those appearances. Redshirt freshman forward Pascal Siakam is New Mexico State's top player, averaging 13 points and 7.7 rebounds while making 57.5 percent of his shots. He was named WAC freshman of the year. The Aggies have three senior starters, led by forward Remi Barry who leads the team in scoring at 13.3 per game. New Mexico State is making its 19th NCAA Tournament appearance and has a 7-20 record.
What's next: Winner plays on Sunday against the winner of No. 7 Wichita State and No. 10 Indiana.
2:10 p.m. ET - Friday, Columbus, Ohio
No. 5 West Virginia (23-9) vs. No. 12 Buffalo (23-9)
Opponent FYI: The Bulls are making their first NCAA Tournament after winning the Mid-American Conference's automatic bid. Buffalo is coached by former Duke All-American Bobby Hurley, who is in his second season at the school. In the school's first game against a No. 1 team, the Bulls led Kentucky at half-time in Rupp Arena on Nov. 16. The

Bulls won't shy away from attacking West Virginia's full-court press and playing a fast-paced game. Buffalo is 24th in scoring at 74.2 points per game. Justin Moss, a 6-7 junior forward, leads the team in scoring (18.3 per game) and rebounding (9.3). Forward Xavier Ford is the only senior starter and the point guard is Lamonte Bearden, a 6-3 freshman.
What's next: Winner plays on Saturday against the winner of No. 4 Maryland and No. 13 Valparaiso.
1:45 p.m. CT - Thursday, Pittsburgh, Pa.
No. 11 Texas (20-13) vs. No. 6 Butler (22-10)
Opponent FYI: Butler, which lost to Duke in the 2010 national championship game, is now a member of the Big East Conference and earned an at-large bid from that league. The Bulldogs led the Big East in rebounding and are second in the conference in 3-point shooting. The top players in terms of rebounding are 6-9 senior Kameron Woods (7.9 per game) and junior guard Roosevelt Jones (5.2 per game). Jones also averages 12.9 per game. Junior guard Kellen Dunham leads the team in scoring at 16.6 per game. Butler is making its 13th NCAA Tournament appearance and has a 19-12 record. The Bulldogs defeated North Carolina, then ranked No. 5, in the Battle 4 Atlantis.
What's next: Winner plays on Saturday against the winner of No. 3 Notre Dame and No. 14 Northeastern.
West Regional
12:40 p.m. CT - Thursday, Jacksonville, Fla.
No. 3 Baylor (24-9) vs. No. 14 Georgia State (24-9)
Opponent FYI: Georgia State won the Sun Belt Conference's automatic

bid with a 38-36 victory over Georgia Southern in the conference championship game. In the postgame celebration, coach Ron Hunter suffered a torn Achilles tendon. The Panthers have won nine of their last 10 games. Georgia State is making its first NCAA Tournament appearance since 2001. This is the school's third NCAA Tournament appearance and they have a 1-2 record. Hunter's son R.J., a 6-6 junior guard, leads the team in scoring at 20.1 per game. Ryan Harrow, a senior guard who transferred from Kentucky, averages 19.4 points. Kevin Ware, who suffered a gruesome broken leg playing for Louisville in the 2013 Final Four, is a reserve guard.
What's next: Winner plays on Saturday against the winner of the Xavier and BYU/Ole Miss first-round game.
5:50 p.m. CT - Friday, Omaha, Neb.
No. 8 Oregon (25-9) vs. No. 9 Oklahoma State (18-13)
Opponent FYI: The Ducks earned an at-large bid from the Pac-12 Conference after losing to second-seeded Arizona in the conference championship game. Oregon is coached by former Kansas State and Creighton coach Dana Altman, who will be returning to Omaha for the NCAA's opening weekend. The Ducks are led by Pac-12 Player of the Year Joseph Young, who averages 20.1 points, 4.6 rebounds and 2.8 assists. A 6-2 senior guard who transferred from the University of Houston, Young had five games where he scored 27 or more points. Forwards Elgin Cook (13.3 per game) and Dillon Brooks (11.4 per game) also score in double figures. The team has struggled con-

See Tournament page 5

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