

SEC. 25. In case any refund or annuity installment due under the provisions of this act shall remain unclaimed for a period of five years after it is due, it shall be declared outlawed, and the amount thereof shall revert to the retirement fund.

SEC. 26. The retirement fund shall be subject to supervision and audit in the same manner and by the same agencies as other departments of the state. The board shall have authority either to conduct or to require audits of those accounts of the boards and agencies designated by this act to make deductions, which affect the retirement fund.

SEC. 27. Annuities and refunds provided herein shall be unassignable except as specifically provided in this act. Any payments made or to be made, as provided in this act, shall not be subject to sale or execution and shall not be subject to garnishment or attachment.

SEC. 28. Any person who shall, with intent to defraud, make any false statement or falsify any record made or given by virtue of the provisions of this act or any rule or regulation of the board, shall be deemed guilty of perjury.

SEC. 29. Any person who shall refuse to make any report or to provide for any deduction or any tax levy, as provided for in this act, shall be deemed guilty of a misdemeanor.

SEC. 30. The legislature hereby reserves the right to amend any section, paragraph, or any and all provisions of this act, as it may from time to time deem necessary.

SEC. 31. If any section or part of a section of this act shall be held unconstitutional by any court, it shall be conclusively presumed that the legislature would have passed this act without such invalid section or part of a section and the remaining provisions shall be given full force as if the part held unconstitutional had not been included herein.

SEC. 32. This act shall take effect and be in force from and after its publication in the official state paper.

The Eight Kansas Local Retirement Systems **(All but Kansas City pay a flat annuity of \$500 a year to teachers only.)**

City	Date Established	Contribution
Topeka	1911	All systems in Kansas are supported by joint contribution of teachers and local boards of education. The districts in first class cities may levy up to one mill. In practice only a fraction of a mill is needed. Example: Topeka, 1940, levied for the retirement system .0312 of a mill. In general the teachers' contribution is matched by the local board.
Atchison	1917	
Parsons	1921	
Leavenworth	1927	
Fort Scott	1937	
Pittsburg	1937	
Salina	1937	
Kansas City, Kan.	1939	