

FILE

Sub:

City Government  
City Officials

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STATE OF KANSAS

*Office of the Attorney General*

State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

VERN MILLER  
Attorney General

January 24, 1974

Opinion No. 74- 26

Mr. Douglas C. Richards  
Assistant City Attorney  
Municipal Building  
215 East 7th Street  
Topeka, Kansas 66603

Dear Mr. Richards:

You inquire concerning K.S.A. 13-1808, which prescribes the duties of members of the board of city commissioners of any city operating thereunder. The specific provision of concern here states thus:

"The 'commissioner of finance and revenue' shall have under his special charge the preparation of an annual budget and the levy of taxes and the collection of all revenues belonging to such city, from whatever source the same may be derived, and the management of the finances of such city."

The question which you pose is whether the City of Topeka may establish a central billing department under a department head other than the Commissioner of Finance, whereby revenues are turned over to Finance after collection.

The underscored statutory language is straightforward and direct. The Commissioner of Finance and Revenue is charged by law with the collection of all city revenues, from whatever source they may be derived. The very concept of a central billing and collection agency or department headed by other than the Commissioner of Finance and Revenue flies in the face of the statutory language.

Indeed, the statute itself appears to contemplate a central billing and collection system, under the direction and supervision of the Commissioner of Finance and Revenue, except, of course, to the extent that the statutory scheme

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is altered by charter ordinance. In our view, a charter ordinance is necessary to enable the commission to establish a central billing and collection system under the direction of any department head other than the Commissioner of Finance and Revenue.

If you should have further questions concerning this matter, please feel free to call upon us.

Very truly yours,



VERN MILLER  
Attorney General

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