

Subject

FILED
State Transitions
Legislature 1974
Legislation
ad Valorem

Copy to



STATE OF KANSAS

Office of the Attorney General

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

VERN MILLER
Attorney General

February 1, 1974

Opinion No. 74 - 35

The Honorable F. W. Rosenau
House of Representatives
State Capitol Building
Topeka, Kansas 66612

Dear Representative Rosenau:

You enclose a letter from Don Martin, the City Attorney of Kansas City, Kansas, addressed to the Wyandotte County legislative delegation, proposing legislation which would exempt persons over sixty-five years of age, having an annual gross income of not more than \$4,800.00 per annum, if single, or if married, a combined income of that amount, from payment of all city-levied ad valorem taxes. Mr. Martin suggest alternatively, that legislation authorizing refunds to this class of persons be considered.

You question whether this proposal conflicts with section 1, article 11 of the Kansas Constitution, which requires the legislature to "provide for a uniform and equal rate of assessment and taxation"

As described in your letter and your enclosures, the proposal would require legislation comparable to 1970 Homestead Tax Relief Act, K.S.A. 79-4501 et seq., applicable, of course, to ad valorem taxes levied by local taxing subdivisions. That act, of course, does not alter the rates of assessment and taxation, but provides for payment to a described class of claimants of amounts calculated according to a statutory formula, based in part upon the amount of property taxes paid by the claimant. The legislation required to implement the proposal you describe, would be directly comparable to the 1970 Act, which does not alter the rates of assessment and taxation in and of themselves.

Yours very truly,

VERN MILLER
Attorney General

VM:JRM:jdj