March 29, 1974

Opinion No. 74-111

Douglas G. Simms
Republic County Attorney
Peoples National Bank Building
Belleville, Kansas 66935

Dear Mr. Simms:

You advise that the Republic County Board of County Commissioners is preparing to acquire real estate for the disposal of refuse pursuant to K.S.A. 19-2658. The land to be acquired will be purchased under a long term contract of sale.

You question whether such a purchase would violate the cash-basis law, K.S.A. 10-110, et seq. In a number of opinions over the years, this office has concluded that lease-purchase agreements of one or another form were in violation of the cash-basis law. A long-term purchase, in and of itself, does not per se constitute such a violation, so long, of course, as the county does not obligate itself for any single present and due indebtedness in excess of the amount of funds actually on hand in the treasury at the time for such purpose.

Yours very truly,

VERN MILLER
Attorney General

VM:JRM:jsm