

FILE

Subject

Counties - Funds  
Disposition  
State Provision  
Legislature 1974



STATE OF KANSAS

*Office of the Attorney General*

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

VERN MILLER  
Attorney General

June 4, 1974

Opinion No. 74- 172

Honorable Wendell Lady  
State Representative, 19th District  
8732 Mackey  
Overland Park, Kansas 66212

Dear Representative Lady:

Under section 2(b) of 1974 Senate Bill 328, a board of county commissioners is authorized to levy an annual tax of not to exceed two (2) mills upon all taxable tangible property of the county for the establishment, maintenance and operation of an emergency medical service under the act. Section 2(c) provides in pertinent part thus:

"No county authorized to increase its levies under the provisions of this section shall make such increased levy until the question of making such tax levy is submitted to the qualified electors of the county at the next general election or at a special election called for such purpose."

It is proposed to submit the question to the voters on August 6, 1974. The question presented is whether funds derived from the levy may be included in the 1975 Johnson County budget which will be finalized prior to the date of the election, notwithstanding raising of the funds thus budgeted will depend upon subsequent approval of the levy by the voters.

The Board of County Commissioners may proceed to include in the 1975 budget funds for operation of the emergency medical services, notwithstanding raising of the funds so budgeted will depend upon subsequent approval by the voters of the levy at the polls. If the funds are budgeted, and the levy is not approved, no law is violated. On the other hand, if the funds were not budgeted, and the levy were approved, the board would

Hon. Wendell Lady  
June 4, 1974  
Page Two

be without authority to spend the funds derived from the levy. Accordingly, it is our view that the funds should be budgeted, notwithstanding the levy awaits subsequent approval.

Yours very truly,



VERN MILLER  
Attorney General

VM:JRM:jsm