

FILE

Subject

Cities Tax
Leaves

Copy to



STATE OF KANSAS

Office of the Attorney General

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

VERN MILLER

Attorney General

July 15, 1974

Opinion No. 74-226

D. H. Corson, Jr.
City Attorney of Bonner Springs
434 Brotherhood Building
Kansas City, Kansas 66101

Dear Mr. Corson:

K.S.A. 12-110b provides in pertinent part that

"the governing body of any city of the second and third class is hereby authorized to make an annual tax levy of not to exceed the limitation prescribed by K.S.A. 79-1952 and 79-1953 . . . for the purpose of creating and providing a special fund to be used for the purchase of ambulance and/or fire-fighting equipment for such city."


You advise that some time ago, the City of Bonner Springs enacted a charter ordinance exempting the city from the provisions of K.S.A. 79-1952, and providing in lieu thereof no limit on any one of the categories mentioned in that statute. The city now proposes to make a levy of two mills for the purpose of providing a fund for the purchase of an ambulance and/or fire-fighting equipment.

You inquire whether, in view of the foregoing, the city has the authority to levy the tax of two mills for the stated purpose. In our view, the city may do so, so long as the levy does not place the city in violation of the aggregate tax levy limitations of K.S.A. 79-5001 et seq. The levy in question would be subject to the aggregate limitations of K.S.A. 79-5001 et seq., in view of the language of the second sentence of K.S.A. 79-5003, which was enacted in 1973 to clarify the basis for exemption from the so-called "tax lid."

D. H. Corson, Jr.
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Page Two

If you should have further questions concerning this matter,
please do not hesitate to call upon us.

Yours very truly,



VERN MILLER
Attorney General

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