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Subject State Boards
Library
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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

August 14, 1974

Opinion No. 74- 271

Charles E. Sims
State Librarian
State Capitol Bldg.
Topeka, Kansas 66612

Dear Mr. Sims:

K.S.A. 79-5015 states thus:

"Whenever any taxing subdivision of this state shall be required by law to levy taxes for the financing of the budget of any political or governmental subdivision of this state which is not authorized by law to levy taxes on its own behalf, and the governing body of such taxing subdivision is not authorized or empowered to modify or reduce the amount of taxes levied therefor, the tax levies of such political or governmental subdivision shall not be included in or considered in computing the aggregate limitations upon the property tax levies of the taxing subdivisions levying taxes for such political or governmental subdivision. All statutory tax levy limitations applying to levies of such political or governmental subdivisions shall remain in effect and shall continue to limit and govern taxes levied for such political and governmental subdivisions."

K.S.A. 12-1220 provides in pertinent part that the "governing body . . . is hereby authorized to and shall annually levy a tax for the maintenance of such library in such sum as the library board shall determine within the limitations fixed by law."

Under this provision, the levy made by the city governing body in behalf of the library must be in such sum as the library board determines, within the limitations fixed by law, and the

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city governing body has no power to alter or modify that levy. Accordingly, it is outside the aggregate levy limitations of K.S.A. 79-5001 *et seq.*

K.S.A. 12-1230 states thus:

"The governing body of any municipality not maintaining a library may contract with any library for the furnishing of library service to such municipality, and to pay the costs of such library service the municipality is hereby authorized to levy a tax in the amount authorized to be levied by such municipality for the establishment and maintenance of a library."

This levy is fixed by the governing body itself, and not by a library board, and is accordingly subject to the aggregate tax levy limitations.

Yours very truly,



VERN MILLER
Attorney General

VM:JRM:jsm