



STATE OF KANSAS

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CURT T. SCHNEIDER  
Attorney General

February 6, 1975

Opinion No. 75- 45

Mr. Tracy D. Klinginsmith  
Jackson County Attorney  
Jackson County Courthouse  
Holton, Kansas 66436

Dear Mr. Klinginsmith:

Your letter of January 30, requests an opinion concerning the proper procedure for a cemetery district established pursuant to K.S.A. 17-1330 to call a special meeting for the purpose of authorizing the levying of a one (1) mill tax on the taxable property within the district. K.S.A. 17-1330 provides that such meetings shall be held ". . . in the same manner as provided by law for the calling of a special school meeting." The repeal of K.S.A. 72-402 and -403, the statutes relative to special school meetings, poses the dilemma as to the appropriate procedure to utilize when calling a special cemetery district meeting.

In 1971, the Kansas legislature reenacted K.S.A. 17-1330 and left unchanged the portion outlined above. Accordingly, any argument that the repeal of K.S.A. 72-402 and -403 worked an implicit repeal of the provision in K.S.A. 17-1330 stating special cemetery district meetings are to be held in the same manner as special school district meetings is negated by the rule of statutory construction which holds that the legislature, in reenacting the statute, was aware of any case law or statutory changes which affects those reenacted portions of the statute. The legislature's approval in light of other statutory changes relative to these reenacted provisions is presumed. Further, it is clear that the legislature intended by its 1971 reenactment of K.S.A. 17-1330 that before a tax levy of one (1) mill could occur, there had to be a special meeting held which was preceded by appropriate notice. The 1969 repeal of the special school meeting procedure does not

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affect the 1971 legislative's intent in regard to cemetery districts. Therefore, in order for the cemetery district to levy the one (1) mill tax on taxable property within the cemetery district, the special meeting must be held only after notice is given which complies with the requirements of former K.S.A. 72-402 and -403.

Yours very truly,

  
CURT T. SCHNEIDER  
Attorney General

CTS:HTW:kj