



STATE OF KANSAS

Office of the Attorney General

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CURT T. SCHNEIDER
Attorney General

February 14, 1975

Opinion No. 75- 62

Ms. Ernestine Gilliland
State Librarian
Kansas State Library
State Capitol Building
Topeka, Kansas 66612

Dear Ms. Gilliland:

K.S.A. 75-2556, of the State Grants-in-Aid to Libraries Act, K.S.A. 75-2553 et seq., effective July 1, 1974, provides in pertinent part thus:

"No local public library shall be eligible for any state grants-in-aid if the amount produced by the local ad valorem tax levies for the current year expenses for such library is less than the amount produced by the ad valorem tax levy for the same library for the previous year"

The first distribution under the act will be on April 1, 1975.

Because fiscal year 1975 is the first year for distribution of grants-in-aid under this act, you question which year should be considered the base year for determining ad valorem tax levies. The intent of the cited language appears to be to assure that local tax effort does not diminish because of the grants-in-aid program. Thus, in determining eligibility for grants-in-aid to be distributed commencing April 1, 1975, if the amount produced by local ad valorem tax levies for the expenses of the current fiscal year, 1975, of a local public library is less than produced by the ad valorem tax levy for the same library for the previous

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year, fiscal 1974, that library shall not be eligible for grants-in-aid distributions on April 1 and June 1, 1975, unless it falls within the proviso in this section, that if the assessed valuation of the library district has decreased, it remains eligible despite a decrease in ad valorem tax receipts, so long as the amount of the ad valorem tax levy imposed for fiscal 1975 is not lower than that imposed for fiscal 1974. For distributions made in subsequent years, the same comparison of ad valorem tax levies and receipts must be made as between the year in which distribution is proposed to be made, and the preceding year.

K.S.A. 75-2558 provides in pertinent part:

"State funds distributed to libraries as grants-in-aid shall not be expended for construction or repair, debt reduction, utilities or capital outlay"
[Emphasis supplied.]

You inquire as to the definition of the underscored term "utilities." K.S.A. 66-104 sets forth a general definition of the term "public utility," as used to define those utility services subject to the jurisdiction of the Kansas Corporation Commission. As there defined, the term includes all companies engaged in the production and furnishing of heat, light, water and power, telephone and telegraph messages, and certain other services. Under this definition, payments for such services as heat, light, water, gas and telephone services must be regarded as payments for utility services.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj