



STATE OF KANSAS

Office of the Attorney General

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CURT T. SCHNEIDER
Attorney General

June 30, 1975

Opinion No. 75- 272

Mr. Tom Smyth
Attorney at Law
103 South Iowa
Ness City, Kansas 67560

Dear Mr. Smyth:

I write to supplement our recent opinion to you, No. 75-256, concerning the necessity that Ness County Hospital District No. 2, organized and operating under K.S.A. 80-2113, et seq., prepare and adopt an annual budget. As you pointed out, K.S.A. 80-2125 is not express on the question:

"The board of directors is authorized to determine and fix an annual tax to be levied by such hospital district, which shall not exceed three (3) mills, for the purpose of maintaining and operating the hospital and the payment of general expenses of the hospital district. . . . The board of directors shall certify the amount of taxes to be levied for the maintenance and operation of . . . the hospital . . . to the board of county commissioners, and the board of county commissioners shall levy such tax on all the taxable tangible property in such hospital district."

We pointed out that under the general budget law, K.S.A. 79-2925 et seq., the governing body of every taxing subdivision must prepare an annual budget, and that the hospital district is subject to those requirements.

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Upon further consideration of this question, we neglected to recognize that the hospital district is not itself a taxing subdivision. Under K.S.A. 80-2125, the hospital district must certify the amount of taxes to be levied to the board of county commissioners, which must then levy the taxes required, within statutory limits. The county, thus, is the taxing subdivision which is required by law to levy taxes for the proceeds of the hospital district. Thus, as regards moneys to be raised by taxation for the hospital district, these funds must be included in the county budget which is subject to the general budget law, and thus, the hospital district board of directors is not itself a taxing subdivision which is required to prepare an annual budget in accordance with the general budget law. Thus, the procedural steps and the adoption of a budget as required by K.S.A. 79-2925 et seq. are not applicable to the hospital district.

I regret this oversight in the earlier opinion to you, and any inconvenience which may have resulted from any steps already in reliance upon the previous letter.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:jj

cc: Mr. Burt Erwin
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