



STATE OF KANSAS

## Office of the Attorney General

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**Curt T. Schneider.**  
Attorney General

June 11, 1976

ATTORNEY GENERAL OPINION NO. 76-178

Mr. Theodore H. Hill  
Sedgwick County Counselor  
Office of the County Commissioners  
Sedgwick County Courthouse  
Wichita, Kansas 67203

Re: Taxation--Aggregate Levy Limitation--Counties

Synopsis: Under K.S.A. 19-436, all costs incurred by the county in complying with K.S.A. 19-430 are permitted to be exempted from the aggregate levy limitation of the county prescribed by K.S.A. 1975 Supp. 79-5001 *et seq.*, and not merely those additional costs incurred by compliance which exceed costs of the office of assessor borne in those fiscal years prior to the effective date of K.S.A. 19-430 *et seq.*

\* \* \*

Dear Mr. Hill:

In 1974, the legislature enacted K.S.A. 19-430 *et seq.*, providing for the appointment of county appraisers by boards of county commissioners to terms of four years, prescribing qualifications governing eligibility for appointment, requiring examination and certification of eligible persons by the director of property valuation, and allied, and making other provisions pertinent to the foregoing, all designed to assure a uniform and improved level of qualifications and professional skill in the assessment of property for purposes of taxation.

K.S.A. 19-436 makes provision for the payment of the costs of compliance with the act. The board of county commissioners must determine the total cost to be incurred by the county in complying with the act, and itemize and identify those costs in the budget. A note must be published stating that "all taxes levied to pay such costs" shall be

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exempt from the aggregate tax levy limitation of the county unless a sufficient petition is filed within sixty days after the second and last publication. It continues thus:

"If within such period no sufficient protest is filed or if the electors approve such proposition at an election called and held thereon that portion of the tax levies of such county which is levied for the purpose of paying costs incurred by the county in complying with the provisions of this act shall not be included in computing the aggregate tax limitations imposed under the provisions of K.S.A. 1973 Supp. 79-5001 to 79-5016, inclusive."

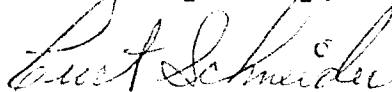
You inquire whether the costs of compliance permitted to be exempted from the aggregate levy limitation of the county include only those costs incurred by the county which are over and above those previously incurred in defraying the costs of operation of the office of the county assessor, or whether the quoted language exempts *all* costs of compliance with the 1974 act. K.S.A. 19-436 requires that the board of county commissioners compute

"the *total cost* to be incurred by the county in complying with the requirements of this act and . . . [to] itemize and identify the same in the budget of the county." [Emphasis supplied.]

In my judgment, the underscored language permits the exemption of *all* costs of compliance with the act, and not merely those additional costs which the county must bear as a result of compliance which were not incurred prior to its effective date.

Accordingly, I conclude that all costs of compliance are permitted to be exempted from the aggregate levy limitation of the county under K.S.A. 19-436.

Yours very truly,



CURT T. SCHNEIDER  
Attorney General

CTS:JRM:kj