



STATE OF KANSAS

## Office of the Attorney General

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Curt T. Schneider  
Attorney General

July 8, 1976

ATTORNEY GENERAL OPINION NO. 76- 210

Mr. D. J. Saia  
County Commissioner  
Crawford County Courthouse  
Girard, Kansas 66743

Re: Counties--Reimbursement--Ambulance Service

Synopsis: A county under K.S.A. 19-261 must reimburse a city which provides ambulance service in such county its proportionate share of the county general fund budgeted for ambulance services within the county, to be based on the amount that the assessed tangible taxable valuation of the taxing district bears to the total taxable tangible valuation of the county.

\* \* \*

Dear Mr. Saia:

You inquire concerning the extent of the liability of the county to reimburse a city in such county for ambulance costs under K.S.A. 19-261. That section states in pertinent part thus:


"The board of county commissioners of any county may provide as a county function or may contract with any city, person, firm, or corporation for the furnishing of ambulance services within all or any part of their respective counties . . . . The board of county commissioners shall not provide ambulance service under the provisions of this act in any part of the county which receives adequate ambulance service, but the county shall reimburse any taxing district

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which provides ambulance services to such district with its proportionate share of the county general fund budgeted for ambulance services within the county. Such reimbursement shall be based on the amount that assessed tangible taxable valuation of the taxing district bears to the total taxable tangible valuation of the county, but in no event shall such district receive from the county more than the district's cost of furnishing such ambulance service."

The duty of the county to reimburse the city for ambulance service provided by the latter with only its proportionate share of the county general fund budgeted for ambulance services within the county, the proportionate share being based upon the amount that the assessed tangible taxable valuation of the taxing district bears to the total taxable tangible valuation of the county. Thus, if the county budgets \$50,000 for ambulance service, and the city provides ambulance service within its boundaries, the city may claim reimbursement from the county for its proportionate share of the \$50,000, in the proportion that the city's tangible taxable valuation bears to the assessed tangible taxable valuation of the county. If the assessed tangible taxable valuation of the city represents fifty percent of that of the county, the city is entitled to reimbursement of not to exceed one half of the \$50,000, to use the figure cited above for illustrative purposes, budgeted by the county for ambulance purposes.

Yours very truly,



CURT T. SCHNEIDER  
Attorney General

CTS:JRM:kj