



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

October 28, 1976

ATTORNEY GENERAL OPINION NO. 76-329

Mr. Gaylord I. Maples
City Attorney of Florence
215 North Walnut
Peabody, Kansas 66866

Re: Counties--Ambulance Service--Reimbursement

Synopsis: A taxing subdivision which provides ambulance service is entitled to reimbursement from the county under K.S.A. 19-261 whether the taxing subdivision makes a separate levy for its service or whether it supports the service from the general fund or from other sources.

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Dear Mr. Maples:

K.S.A. 19-261 authorizes the board of county commissioners of any county to provide ambulance service within all or any part of the county. It expressly provides that the county shall not provide such service in any part of the county which receives adequate ambulance service otherwise. If a taxing district within the county does provide ambulance service, however, the county must reimburse such district thus:

"[T]he county shall reimburse any taxing district which provides ambulance service 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

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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 services."

You advise that at the present time, the City of Florence does not make a separate levy for ambulance service. Rather, any expenditures which are needed to operate the ambulance service of the city are made from the general fund. You request my opinion whether the city must make a separate identifiable levy for ambulance services in order to be eligible for reimbursement from the county pursuant to the above-quoted provision. A taxing district which operates an ambulance service is entitled to reimbursement under this statute regardless of the source of funds used by it for operation and maintenance of its service. Nothing in the statute conditions eligibility for reimbursement upon the levy of a separate tax. The reimbursement requirement was doubtless enacted in order to encourage taxing subdivisions other than counties to operate their own ambulance services, by assuring that a taxing subdivision which did so would not be required to bear the full financial burden of providing not only its own service, but of supporting a county service from which it derived no benefit. The right to reimbursement runs to any taxing subdivision which provides ambulance service to the residents of that subdivision, regardless of the source of funds used to support that service, whether from a separate levy, from the general fund levy, from service charges or from other revenues, such as revenue-sharing monies, and the measure of reimbursement is fixed by the proportion prescribed by statute.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj