January 20, 1977

ATTORNEY GENERAL OPINION NO. 77-24

Mr. Don Vsetecka
Finney County Attorney
118 West Pine Street
Garden City, Kansas 67846

Re: Counties--Service Programs for the Elderly--Use of Funds

Synopsis: Proceeds from a levy authorized pursuant to K.S.A. 12-1680 may be used to rent, construct or purchase appropriate quarters to house service programs for the levy authorized under that statute.

Dear Mr. Vsetecka:

You advise that at the November, 1976, general election, the voters of Finney County approved a proposition submitted pursuant to K.S.A. 12-1680, authorizing the levy of an annual tax of one mill "to fund a service program for the elderly," as the proposition is framed in the cited statute. It goes on to direct that the proceeds shall be used "for the purpose of creating or continuing a service program for the elderly. . . ." You request my opinion whether the proceeds of the levy may be used for the purchase or construction of a building to be used as a senior citizens' center.

Necessarily, service programs for the elderly must have housing, and the proceeds of the levy must therefore be available for use to provide such necessary quarters. The provision of quarters for the program is a necessary obligation which is incurred in the establishment or continuation of such a service program, and
in my judgment, proceeds of the levy may be used for that purpose, whether through the rental of property, or the purchase or construction of appropriate quarters.

Yours very truly,

CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj