

STATE OF KANSAS

Office of the Attorney General

1st Floor, State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

Curt T. Schneider
Attorney General

March 14, 1977

ATTORNEY GENERAL OPINION NO. 77-85

Mr. Robert W. Manske
Post Office Box 100
Yates Center, Kansas 66783

Re: Watershed Districts--Budgeting Procedures--Tax Lid

Synopsis: Budgeting procedures of watershed districts are not subject to the tax lid requirements of K.S.A. 1976 Supp. 79-5001 et seq.

* * *

Dear Mr. Manske:

You ask whether the budgeting procedures employed by a watershed district created pursuant to the Watershed District Act (K.S.A. 24-1201 et seq.) are governed by the aggregate tax levy limitations found at K.S.A. 1976 Supp. 79-5001, et seq.

K.S.A. 1976 Supp. 79-5001 provides thus:

"The provisions of this act shall apply to every city, county and community junior college district, which shall be referred to in this act as a taxing subdivision, and as used in this act the term 'taxing subdivision' shall refer to no other unit of government, or subdivision thereof." [Emphasis supplied.]

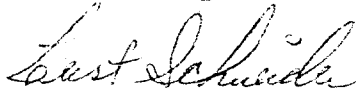
The manifested intent of the legislature appears clear and unambiguous: the application of the act applies *only* to cities, counties

Mr. Robert W. Manske
Page Two
March 14, 1977

and community junior college districts. We find no flexibility in this statutory language which could permit its application to a taxing subdivision not specifically identified, i.e., watershed district.

Accordingly, it is the opinion of this office that the aggregate tax levy limitations found at K.S.A. 79-5001 do not apply to watershed districts created and operating under K.S.A. 24-1201, et seq.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JPS:kj