



STATE OF KANSAS

## Office of the Attorney General

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**Curt T. Schneider**  
Attorney General

August 2, 1977

ATTORNEY GENERAL OPINION NO. 77-245

Mr. Otis W. Morrow  
City Attorney  
Post Office Box 1146  
Arkansas City, Kansas 67005

Re: Counties--Ambulance Service--Reimbursement

Synopsis: Where a county contracts with a city to provide ambulance service in a designated area of the county outside the corporate boundaries of the city and pays the city an agreed-upon sum for such services, the reimbursement requirement of K.S.A. 19-261 does not apply to such services. The statutory reimbursement is required for and applies to services provided by a taxing subdivision within the corporate boundaries of such subdivision, and not to ambulance services provided outside such taxing subdivision to areas of the county solely under contract with the county.

\* \* \*

Dear Mr. Morrow:

You advise that the board of county commissioners of Cowley County have entered into a contract with the cities of Arkansas City and Winfield, Kansas, whereby the cities have agreed to provide ambulance service to the southern and northern parts of the county, respectively, lying outside the corporate limits of the cities. The contract provides that Arkansas City and Winfield shall receive an amount equal to 52.66% and 45.86%, respectively, of the proceeds of a one mill levy, less delinquent taxes. The contract further sets forth other requirements to be met, including technical training of ambulance attendants, insurance, hours of service and the like.

Mr. Otis W. Morrow  
Page Two  
August 2, 1977

These contracts have been entered into under K.S.A. 19-261, which provides 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 upon such terms and conditions, and for such compensation as may be agreed upon which shall be payable from the county general fund . . . . *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 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 services.*"  
[Emphasis supplied.]

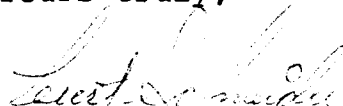
In Opinion No. 76-215, we considered this reimbursement requirement, pointing out that its apparent purpose is to relieve the residents of a taxing subdivision which furnishes ambulance service from the burden of supporting two separate ambulance services while receiving service from only one operation. The requirement is designed not only to prevent duplicate or overlapping services, but also to relieve the financial burden of supporting duplicate services.

Under the act, the county may provide ambulance service either directly, i.e., through a county-operated service, using county employees and county-owned equipment, or indirectly, through a contractor. If the county had contracted with a private party to provide the ambulance service involved here, the private party could not, of course, claim reimbursement under the underscored language. The city stands in the shoes of the county's contractor, and its right to reimbursement is no greater, in my judgment, than that of a private party. The county is required to reimburse

Mr. Otis W. Morrow  
Page Three  
August 2, 1977

any "taxing district which provides ambulance services to such district" with its proportionate share of the county general fund budgeted for ambulance services within the county. [Emphasis supplied.] The city, as a taxing district, may provide ambulance services "to such district," i.e., to the residents of the city, and if so, it is entitled to reimbursement from the county as specified in the statute. The services for which reimbursement is in question here are not services which the city has provided within that taxing district, but which it has provided for the county itself, under a contract whereby the latter pays an agreed-upon sum therefor. The services which the city provides beyond its corporate boundaries are in fact provided by the county, the city acting only but as an independent contractor, and in my judgment, the city is not entitled to the statutory reimbursement for services which it provides outside the taxing district of the city, and only as a contractor of the county.

Yours truly,

  
CURT T. SCHNEIDER  
Attorney General

CTS:JRM:kj

cc: Mr. Ed Rensmeyer