Ms. Ernestine Gilliland  
State Librarian  
Kansas State Library  
535 Kansas Avenue  
Topeka, Kansas 66603

Re: Libraries--Regional Systems--Budgets

Synopsis: The system board of a regional system which levies a tax therefore must make its required budget publication in a newspaper which is published in each county within the territory of the system.

Dear Ms. Gilliland:

K.S.A. 75-2551 authorizes the system board, as the governing body of a regional system of cooperating libraries under K.S.A. 75-2547 et seq. to levy a tax for library purposes. It provides in pertinent part thus:

"The system board shall be subject to the cash basis and budget laws of the state. The budget of the system board shall be prepared, adopted and published as provided by law and hearing shall be held thereon in the first week of the month of August of each year. The tax levy made pursuant to such budget shall be certified to the county clerks of each county in the territory of the regional system of cooperating libraries." [Emphasis supplied.]
K.S.A. 79-2929, of the budget law, provides for publication of the budget and public hearings thereon. Concerning publication, it states in pertinent part thus:

"Said governing body shall give at least ten days' notice of the time and place of said meeting by publication in a weekly or daily newspaper of the county having a general circulation therein . . . ."

The statute refers to the governing body of "each taxing subdivision or municipality," and the system board is subject to this publication requirement by virtue of K.S.A. 75-2551. The question is raised whether the required notice must be published in each county within the regional system, or whether it may make the required publication in several of the most widely read newspapers having circulation within the area of the regional system. K.S.A. 79-2929 requires publication in a "weekly or daily newspaper of the county having a general circulation therein," (emphasis supplied) and requires, in my judgment, that the publication be made in a newspaper published in each county within the area of the regional system.

Yours truly,

CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj