ATTORNEY GENERAL OPINION NO. 77-290

The Honorable J. Santford Duncan
State Representative
Equus Beds Groundwater Management
District No. 2
Post Office Box 232
Halstead, Kansas 67056

Re: Water--Groundwater Management Districts--Federal Funds

Synopsis: A groundwater management district is a public agency under K.S.A. 12-1662(a).

Dear Mr. Duncan:

You inquire in behalf of Equus Beds Groundwater Management District No. 2 whether a groundwater management district organized pursuant to K.S.A. 1976 Supp. 82a-1020 falls within the definition of "public agency" as provided in K.S.A. 12-1662(a).

K.S.A. 12-1662 et seq. is an enactment which is designed to permit taxing subdivisions to accommodate the expenditure of federal funds to the restrictions of the budget law, by permitting the expenditure of such funds in excess of budget limitations, and authorizing taxing subdivisions to finance the cost of federally-supported projects and programs for which federal funds are committed but not yet available by the issuance of temporary notes and no-fund warrants. The powers therein may be exercised by any "public agency," which is defined by K.S.A. 12-1662(a) to mean

"any county, township, city, school district and special district of any kind of the state of Kansas having the power to levy taxes."

[Emphasis supplied.]
The general powers of groundwater management districts are enumerated at K.S.A. 1976 Supp. 82a-1028, and include the power to "levy water user charges and land assessments, issue general and special bonds, and incur indebtedness within the limitations prescribed by this act." Under K.S.A. 1976 Supp. 82a-1030(a), the board of the district may assess water user charges against persons withdrawing groundwater within the district, may make an annual assessment against each landowner of not to exceed a given amount for each acre of land within the district, and may levy special assessments for capital improvements against land specially benefited thereby. In addition, under K.S.A. 1976 Supp. 82a-1031(a), the board of the district may issue general obligation bonds, and perforce, levy taxes therefor. In addition, under K.S.A. 1976 Supp. 82a-1030, the board of the district may issue no-fund warrants, and make assessments to pay them.

Clearly, then, the district is authorized to levy not only special assessments, but assessments in the nature of, or which indeed constitute, general taxes, and thus, the groundwater management district constitutes a "public agency" within the meaning of K.S.A. 12-1662(a).

Yours truly,

CURT T. SCHNEIDER
Attorney General