



STATE OF KANSAS

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May 29, 1991

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ATTORNEY GENERAL OPINION NO. 91- 58

Steve Smyth, President
Spring Hill Recreation Commission
Spring Hill, Kansas 66083

Re: Cities and Municipalities--Public Recreation and
Playgrounds--Recreation Commission; Annual Budget;
Hearings; Notice; Tax Levy; Increase in Levy,
Subject to Protest

Synopsis: Due to reappraisal, Spring Hill recreation
commission levied only .567 mills in its first year
of operation (1989), rather than the one mill
authorized by K.S.A. 1990 Supp. 12-1925. Under
K.S.A. 1990 Supp. 12-1927, any increase in the levy
of a recreation commission is limited to one mill
"above the current levy." Accordingly, where the
current levy is .567 mills, Spring Hill recreation
commission may increase the levy for the next year
to a maximum of 1.567 mills. Cited herein: K.S.A.
1990 Supp. 12-1925; 12-1927.

* * *

Dear Mr. Smyth:

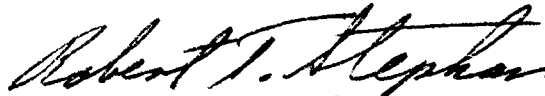
You request our interpretation of K.S.A. 1990 Supp. 12-1927. Specifically, you advise that, due to reappraisal, Spring Hill recreation commission levied only .567 mills in its first year of operation (1989), rather than the one mill authorized by K.S.A. 1990 Supp. 12-1925. You ask whether the mill levy authority of the commission could be increased to two mills next year, or whether you are limited to an increase to 1.567 mills.

K.S.A. 1990 Supp. 12-1927(a) provides, in part, as follows:

"Whenever the recreation commission determines that the tax currently being levied for the commission, as previously established by the city or school district, is insufficient to operate the recreation commission and the commission desires to increase the mill levy above the current levy, the commission shall request that the city or school district authorize an increase by adopting a resolution declaring it necessary to increase the annual levy. The city or school district may authorize the increase by resolution, but such increase shall not exceed one mill per year. The maximum annual mill levy for the recreation commission general fund shall not exceed a total of four mills." (Emphasis added.)

Under the above-quoted statutory excerpt, any increase in the levy of a recreation commission is limited to one mill "above the current levy." Accordingly, in our judgment, where the current levy is .567 mills, Spring Hill recreation commission may increase the levy for the next year to a maximum of 1.567 mills. We note that since the recreation commission's levy was made for the first time in 1989, it is not subject to K.S.A. 79-5021 et seq., the aggregate tax levy limit. K.S.A. 1990 Supp. 12-1927(c).

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Terrence R. Hearshman
Assistant Attorney General

RTS:JLM:TRH:jm