



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

July 27, 1976

ATTORNEY GENERAL OPINION NO. 76-233

Mr. Michael H. Haas
Sheridan County Attorney
Sheridan County Courthouse
Hoxie, Kansas 67740

Re: Counties--Taxation--Road Levy

Synopsis: Once a levy is approved by the voters under K.S.A. 1975 Supp. 68-5,100, authorizing an annual levy for the purposes stated therein, such levy may be made thereafter in successive years, without the necessity of annual elections to renew the levy authority.

* * *

Dear Mr. Haas:

K.S.A. 1975 Supp. 68-5,100 states in pertinent part thus:

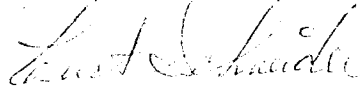
"The board of county commissioners of any county is hereby authorized to levy an annual tax of not to exceed five (5) mills upon all taxable tangible property in the county for the purpose of providing funds for the construction, reconstruction, improvement, repair and maintenance of county roads: *Provided*, That before any county shall be authorized to levy a tax under the authority of this act, the board of county commissioners shall submit such proposition to the electors of the county at an election called and held for such purpose."

Mr. Michael H. Haas
Page Two
July 27, 1976

You ask whether an election is required each year to authorize a levy under this section, or whether successive annual levies may be made after a single election. In my judgment, one election is sufficient. If a proposition is submitted to the electorate in substantially the language of the statute, proposing whether an annual levy of not to exceed five mills shall be levied on all taxable tangible property in the county for the purposes of providing funds for the enumerated purposes, an affirmative vote, approving the proposition, authorizes successive annual levies so long as the board deems such levies necessary for the care of county roads, without the necessity of resort to successive annual elections to renew this authority.

I enclose, in addition, a copy of Opinion No. 76-145 for your information.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj

Enclosure