



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

September 17, 1976

ATTORNEY GENERAL OPINION NO. 76- 290

Mr. Thomas C. Lysaught
County Counselor
511 Huron Building
Kansas City, Kansas

Re: Taxation--Duties of County Clerk--Levy Adjustments

Synopsis: The county clerk may not reduce the levy of a city where the levy is not unlawful or is not in excess of that permitted by law, and may not adjust any levy of the city merely because the clerk differs with the city governing body as to its revenue estimates on which the budget and levies therefor are based.

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Dear Mr. Lysaught:

We have your letter of September 13, 1976, enclosing to you a letter of September 10, 1976, by Edward J. Mayfield, Wyandotte County Clerk.

Mr. Mayfield advises that the City of Bonner Springs has omitted from its budget for 1977 approximately \$14,000 of intangible tax receipts. He differs with the city, apparently taking the view that this item is properly includable in the budget, and proposes to reduce the city levies by giving credit for this amount of anticipated revenue.

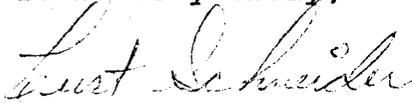
The question is posed whether, in view of Opinion No. 76-197, the clerk may make this proposed change in the levies of the city. In my judgment, the clerk has no authority whatever for such adjustment. In that opinion, we pointed out that the authority of the county clerk did not extend to the adjustment of revenue estimates. The clerk is authorized to reduce levies which are in violation of

Mr. Thomas C. Lysaught
Page Two
September 17, 1976

the tax lid law, under authority vested in that officer by K.S.A. 1975 Supp. 79-5004. In addition, the clerk is authorized by K.S.A. 1975 Supp. 79-1965 to reduce any levy which exceeds the limit prescribed by law. The proposed adjustment at issue here is not based on any alleged illegally excessive levy, but upon a difference between the clerk and the city as to estimates of anticipated revenues. The clerk has no authority to alter the budget or levies therefor in such an instance, except when and as a levy is shown to be unlawful, or in excess of that permitted by law, neither of which appears to be the case here.

Accordingly, it is my opinion that the adjustment proposed as described above may not be made.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj