



STATE OF KANSAS

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Curt T. Schneider
Attorney General

December 2, 1976

ATTORNEY GENERAL OPINION NO. 76-351

The Honorable Bill Morris
State Representative
359 South Hydraulic
Wichita, Kansas 67211

Re: Taxation--Aggregate Limitation--Suspension

Synopsis: K.S.A. 1975 Supp. 79-5012 does not authorize the submission to the voters of a question to suspend the aggregate tax limitations of K.S.A. 1975 Supp. 79-5001 *et seq.* for a specified and particular levy.

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Dear Representative Morris:

As Chairman of the Special Committee on Sedgwick County Area Legislative Matters, you inquire whether under K.S.A. 1975 Supp. 79-5012, as amended by ch. 430, L. 1976, the governing body of the City of Wichita may submit a proposition to the voters to suspend the tax lid for the levy used to support the Wichita Metropolitan Transit Authority.

The cited provision states in pertinent part thus:

"The limitation imposed by this act upon the amount produced by the aggregate levy of taxes upon tangible property by any taxing subdivision may be suspended for any one or for a specified number of years, and levies may be made for such year or years which will produce an amount in excess of that prescribed by this act,

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whenever a majority of the electors of such taxing subdivision voting on a proposition to suspend such limitation at an election provided for herein shall vote in favor thereof."

The limitation imposed by K.S.A. 1975 Supp. 79-5001 *et seq.* is an aggregate limitation. K.S.A. 1975 Supp. 79-5003 prohibits the levy of taxes which "in the aggregate will produce an amount in excess of" that permitted by the act. The suspension authorized by the provision quoted above applies to the aggregate limitation, and not to specific levies which are imposed by the city. The only proposition which may be submitted to the voters under this provision is whether the aggregate limitation shall be suspended for any one or a specified number of years. Once the suspension is authorized, the governing body of the city may determine, in the exercise of its legislative power to levy taxes, which of the levies, if any, shall be increased so as to raise funds which in the aggregate with other city levies will exceed those permitted under the aggregate limitation theretofore applicable.

Thus, to recapitulate, it is my opinion that K.S.A. 1975 Supp. 79-5012 does not authorize the submission of a question to suspend the aggregate tax limitations of K.S.A. 1975 Supp. 79-5001 *et seq.* for a specified and particular levy, such as that for the Metropolitan Transit Authority.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj