



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

January 11, 1977

ATTORNEY GENERAL OPINION NO. 77- 14

Ms. Ernestine Gilliland
State Librarian
Kansas State Library
535 Kansas Avenue
Topeka, Kansas 66603

Re: Libraries--Counties--Levy Limits

Synopsis: K.S.A. 1976 Supp. 79-1947 imposes no limit upon the levy which may be made under K.S.A. 12-1234 for the establishment and maintenance of a regional library which is established under K.S.A. 12-1231 *et seq.*

* * *

Dear Ms. Gilliland:

You inquire concerning the levy which may be made by the Pottawatomie-Wabaunsee regional library, which was established under the authority of K.S.A. 12-1231 *et seq.* K.S.A. 12-1234 states thus:

"Each county or township participating in a regional library is authorized to, and shall annually levy a tax for the maintenance of such library in such sum as the library board shall determine within the limitations fixed by law. The costs of maintaining a regional library shall be allocated among the participating counties or townships in the proportion of their respective populations."

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K.S.A. 1976 Supp. 79-1947 provides in pertinent part thus:

"The authority of the board of county commissioners of each of the several counties to fix a rate of levy annually for the following county purposes, is hereby limited as follows:

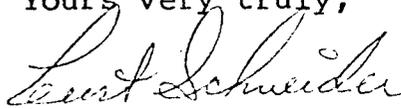
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Library: Establish and maintain, as authorized by K.S.A. 12-1220, or contract for library service as authorized by K.S.A. 12-1230. 1.50 mills"

This limitation applies to levies extended to establish and maintain libraries established under K.S.A. 12-1220. The limitation does not apply to levies which are imposed to support regional libraries established under K.S.A. 12-1231 *et seq.* Nor is there any other limitation prescribed in K.S.A. 1976 Supp. 79-1947 applicable to levies which are imposed for regional libraries established under K.S.A. 12-1231 *et seq.*, doubtless because the statutory allocation of the duty of support for such libraries among the participating counties in the proportion of their respective populations would make such a limitation impossible to administer. There is no conflict in the provisions.

The editorial reference to K.S.A. 79-1962 which follows K.S.A. 12-1234 is doubtless included because the latter statute permits townships to participate in the establishment of regional libraries, and K.S.A. 79-1962, as amended, prescribes taxing limits for townships.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRMkj