



STATE OF KANSAS

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ROBERT T. STEPHAN
ATTORNEY GENERAL

ATTORNEY GENERAL OPINION NO. 82- 40

The Honorable David L. Webb
State Representative, Twenty-Seventh Dist.
Rm. 174-W, Statehouse
Topeka, Kansas 66612

Re: Counties and County Officers -- Ambulance Service --
Reimbursing of Taxing District

Synopsis: K.S.A. 19-261 permits a county to offer ambulance service within the county to all areas, except where adequate ambulance service is provided. The county must reimburse any taxing district providing such service with its proportionate share of the county general fund budgeted for ambulance service within the county. Cited herein: K.S.A. 19-261, 19-3613.

* * *

Dear Representative Webb:

You have requested an opinion regarding the provision of ambulance service by a county pursuant to K.S.A. 19-261. A portion of that statute states:

"The board of county commissioners shall not provide ambulance service under the provisions of this act in any part of the county which receives adequate ambulance service, but the county shall reimburse any taxing district which provides ambulance services to such district with its proportionate share of the county general fund budgeted for ambulance services within the county." (Emphasis added.)

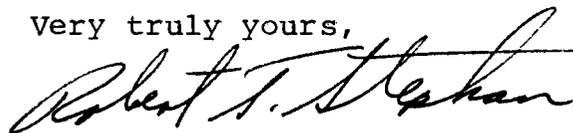
You state that the Spring Hill Rural Volunteer Fire Department Inc., located in Johnson County, has provided ambulance service to the northern portion of Miami County since 1967. You ask whether Miami County should reimburse the Volunteer Fire Department for the service it provides to Miami County in that area.

The plain language of 19-261 imposes a duty upon the county to reimburse any taxing district providing such service with its proportionate share of the county general fund budgeted for ambulance service. There is no limitation in said statute to reimburse only those taxing districts providing ambulance services to those districts located within the county.

As we understand the situation, the City of Spring Hill in Johnson County and Rural Fire District No. 2 in Johnson County contract with the Spring Hill Rural Volunteer Fire Department Inc. to provide ambulance service to the rural area near Spring Hill, including a 70 square mile portion of Miami County. The Rural Fire District and the City of Spring Hill each provide 50% of the funds. Rural Fire District No. 2 is a taxing subdivision created pursuant to K.S.A. 19-3613 et seq. The City of Spring Hill is also a taxing district. Thus, pursuant to K.S.A. 19-261, both of these taxing districts would be eligible for direct reimbursement from Miami County for providing ambulance service in a portion of Miami County. However, since only taxing subdivisions are entitled to reimbursement under K.S.A. 19-261, the Spring Hill Rural Volunteer Fire Department is not entitled to direct reimbursement from Miami County, since it is not a taxing district.

Once a county has decided to offer county ambulance service, the county has a duty to provide ambulance services to all parts of the county itself or to enter into an agreement whereby such services are provided. We have concluded that a county which provides ambulance service within the county must pay any taxing district which provides adequate ambulance service within any portion of that county for those services. However, under the facts as presented in this instance, we must question the authority or obligation of a taxing district to provide such services beyond its boundaries. We suggest that an agreement between Miami county and the taxing districts which provide such services may resolve this problem. Absent such an agreement, we know of no authority or obligation which would permit or require the City of Spring Hill and the Rural Fire District to provide such services beyond their respective boundaries.

Very truly yours,



ROBERT T. STEPHAN
ATTORNEY GENERAL OF KANSAS



Brenda L. Hoyt
Assistant Attorney General