

## STATE OF KANSAS

## OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612

ROBERT T. STEPHAN ATTORNEY GENERAL

September 7, 1982

MAIN PHONE (913) 296-2215 CONSUMER PROTECTION: 296-3751 ANTITRUST 296-5299

ATTORNEY GENERAL OPINION NO. 82-193

Duane F. Johnson State Librarian State Library of Kansas Third Floor, Statehouse Topeka, Kansas 66612

Re:

Cities and Municipalities -- Libraries -- Annual Tax Levy for Maintenance of Library

Synopsis: The amount of money to be raised through the imposition of a property tax to maintain a library established under the provisions of K.S.A. 12-1218 et seq. is to be determined by the board of directors of the library, not by the governing body of the municipality. Although the sum requested cannot result in a mill levy in excess of that allowed by law, the governing body of the municipality may not reduce the amount requested by the library board. Cited herein: K.S.A. 1981 Supp. 12-1215, K.S.A. 12-1216, 12-1218, K.S.A. 1981 Supp. 12-1220.

Dear Mr. Johnson:

On behalf of the Board of Directors of two municipal libraries, each of which was established under the provisions of K.S.A. 12-1218 et seq., you seek our opinion on whether the governing body of the cities in which these libraries are located may reduce the amount of money requested by the library board for maintenance of the library.

Duane F. Johnson Page Two

You advise that the libraries about which you inquire are not located in Topeka, Salina or Hutchinson. Thus, the provisions of K.S.A. 1981 Supp. 12-1215 and K.S.A. 12-1216 are not relevant to your inquiry. The pertinent statute is K.S.A. 1981 Supp. 12-1220. It provides that if the electors of a municipality vote to establish and maintain a municipal library, "the governing body shall forthwith establish such library... 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." (Emphasis added.)

We believe these statutory provisions are clear and unambiguous. The annual tax levy for the maintenance of a library established under these statutes is to be "in such sum as the <u>library board</u> shall determine within the limitations fixed by law." (Emphasis added.) Given this explicit statutory provision, we have no hesitancy in concluding that the amount of money to be raised through the imposition of a property tax to maintain a library established under the provisions of K.S.A. 12-1218 et seq., is to be determined by the board of directors of the library, not the governing body of the municipality. Although the sum requested cannot result in a mill levy in excess of that allowed by law, the governing body of the city may not reduce the amount requested by the library board.

Very truly yours

ROBERT T. STEPHAN

Attorney General of Kansas

Rodney J. Bieker

Assistant Attorney General

RTS:BJS:RJB:jm