



STATE OF KANSAS

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November 5, 1984

ATTORNEY GENERAL OPINION NO. 84-114

Dale J. Paulsen  
Attorney at Law  
201 East Third  
P.O. Box 487  
St. John, Kansas 67576

Re: Cities and Municipalities -- Miscellaneous  
Provisions -- City and County Service for Programs  
for the Elderly; Tax Levy, Use of Proceeds

Synopsis: A city or county may levy a tax to support a  
service program for the elderly under the provisions  
of K.S.A. 12-1680. That statute does not, however,  
authorize a hospital district to levy such a tax.  
Cited herein: K.S.A. 10-101, 12-1680.

\* \* \*

Dear Mr. Paulsen:

As attorney for the Board of Stafford District Hospital No. 4,  
you request our interpretation of K.S.A. 12-1680. Specifically,  
you ask whether that statute authorizes the hospital board to  
levy a tax to establish a service program for the elderly.

K.S.A. 12-1680 prescribes a procedure whereby voters of a  
city or county may petition for an election on the following  
proposition:

"An annual tax of \_\_\_\_\_ (a specified amount or  
not to exceed a specified amount) mill shall be  
levied in \_\_\_\_\_ (city or county) to fund a  
service program for the elderly." (Emphasis  
added.)

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The statute also states that "the board of county commissioners of any county or the governing body of any city" may provide, on its own motion, for an annual tax levy of not more than one mill, and for the submission of the above-quoted proposition "to the voters of the county or city" without petition. Under the statute, the tax levy is to be made "for the purpose of creating or continuing a service program for the elderly operated by municipalities as defined in K.S.A. 10-101 or nonprofit organizations."

In our judgment, the fact that certain "municipalities" (such as a hospital district) operating service programs for the elderly are eligible to receive funds from the levy authorized by K.S.A. 12-1680 does not also confer authority upon them to levy a tax to establish a program. In plain and unambiguous language, the statute authorizes only a city or county to levy a tax pursuant to the procedures prescribed therein. Therefore, in our opinion, K.S.A. 12-1680 does not authorize a hospital district to levy a tax to establish a service program for the elderly.

Very truly yours,

  
ROBERT T. STEPHAN  
Attorney General

  
Terrence R. Hearshman  
Assistant Attorney General

RTS:JSS:TRH:may