

**8-175. Registration of vehicles; application to appraiser for appraisal; preparation of tax bill.** Any person applying for registration of a vehicle who is unable to comply with any of the requirements of K.S.A. 8-173, and amendments thereto, by reason of the fact that such person resided in another county in this state on January 1 of the preceding year and did not list the vehicle for taxation purposes, shall make application to the county appraiser in the county in which the registration is desired, who shall immediately appraise such vehicle and cause a tax bill to be prepared therefor, to enable such applicant to pay personal property taxes upon such vehicle. Any person applying for registration of a vehicle who is unable to comply with any of the requirements of K.S.A. 8-173, and amendments thereto, for any other reason, shall make application to the county appraiser in the county in which the registration is desired, who shall appraise the personal property of such person including such vehicle, as of January 1 of the preceding year, and cause a tax bill to be prepared therefor to enable such applicant to pay personal property taxes. In cases where registration is made without regard to county designation, the personal property of the person making application for registration shall be valued in, and personal property taxes shall be paid to, the county in which the personal property had situs on January 1 of the preceding year.

**History:** L. 1957, ch. 56, § 3; L. 1960, ch. 45, § 2; L. 1982, ch. 391, § 21; L. 1985, ch. 46, § 2; July 1.