

79-304. Place of listing of certain property for taxation purposes. Every person required to list property on behalf of others shall list such property in the taxing districts in which the property is located and such person shall list such property separate and apart from such person's own property, specifying the name of the person, estate, company or corporation to which the same may belong.

All tangible personal property stationed, located, or stored on any municipal airport or airfield shall be listed and taxed in the township, school district, city or taxing district in which the owner resides, but if the owner is a nonresident of this state or of the county in which such tangible personal property is located, then such property shall be listed and taxed in the same township, school district, city, or taxing district in which the property is located. All personal property shall be listed and taxed each year in the taxing district in which the property was located on the first day of January, but all moneys and credits not pertaining to a business located shall be listed in township or city and school district in which the owner resided on the first day of January, except that, a motor vehicle which is being used by and is in the possession of a student who is attending a university or college and which is owned by such student or by another person shall be listed and taxed in the township, school district, city or taxing district in which the owner of the motor vehicle resided on the first day of January. Whenever any person, association or corporation removes tangible personal property from this state between November 1 and the next succeeding January 1 and returns such property to this state prior to the next succeeding March 1, such person, association or corporation shall list such property for taxation with the county appraiser of the county to which such property is returned as required by K.S.A. 79-306, and amendments thereto unless the owner of such property submits proof to the county appraiser under oath that such property was removed from the state for legitimate business purposes, and has been listed for taxation for the appropriate tax year in some other state or territory.

The property of banks, bankers, brokers, merchants, and of insurance or other companies, except of mutual fire insurance companies, shall be listed and taxed in the taxing district where their business is usually done, and manufactories and mines in the taxing district where the manufactories or mines are located.

Personal property in transit shall be listed in the taxing district where the owner resides except that, if such property is intended for a particular business, it shall be listed at the place where the business is to be transacted.

History: L. 1881, ch. 34, § 1; L. 1919, ch. 302, § 1; R.S. 1923, 79-304; L. 1927, ch. 322, § 1; L. 1935, ch. 299, § 1; L. 1947, ch. 442, § 1; L. 1955, ch. 397, § 1; L. 1959, ch. 365, § 1; L. 1963, ch. 456, § 7; L. 1965, ch. 512, § 1; L. 1975, ch. 495, § 22; L. 1988, ch. 375, § 4; L. 1989, ch. 290, § 1; July 1.