

2021 Kansas Statutes

79-306d. Valuation and listing of certain motor vehicles; motor vehicles excluded; determination of value of motor vehicles; replacement vehicle, defined; duties of county appraiser, county treasurer and director of property valuation. (a) This section shall not apply: (1) To motor vehicles which are assessed and taxed by the director of property valuation under the provisions of chapter 79, article 6a, of the Kansas Statutes Annotated, and amendments thereto; (2) to motor vehicles of a public utility whose property is assessed by the director of property valuation under the provisions of chapter 79, article 5a, of the Kansas Statutes Annotated; (3) to motor vehicles valued and taxed under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto; and (4) commercial vehicles required to be annually registered pursuant to K.S.A. 2021 Supp. 8-143m, and amendments thereto.

(b) It shall be the duty of the county appraiser to value each vehicle and place it on the tax roll for taxation purposes. In making such valuation the county appraiser shall use the valuation schedules furnished by the director of property valuation except that said appraiser may deviate from such valuation schedules if the vehicle being valued should be assessed at a lower amount than that shown in the schedule because it has been damaged.

(c) Motor vehicles acquired, purchased, traded or sold after January 1 and prior to September 1 of any year shall be valued in the following manner: In each case the tentative value shall be determined pursuant to the provisions of subsection (b) hereof, and such tentative value divided by twelve to arrive at the monthly value. The value of the motor vehicle shall then be determined as follows: (1) In the case where the vehicle acquired is not a replacement vehicle, the monthly value as defined above shall be multiplied by the number of months or fractions thereof remaining in the calendar year. The value thus determined shall constitute the value of the motor vehicle for said calendar year. (2) In the case where the vehicle acquired is a replacement vehicle, the newly acquired vehicle shall be valued as in subsection (c)(1) above and the vehicle replaced shall be valued by multiplying the monthly value as defined above times the number of full calendar months in the calendar year that the vehicle was owned and for which assessment is being made. The values of the vehicles thus ascertained shall be added together and the sum of the values shall constitute the valuation of the motor vehicles for said calendar year. Motor vehicles acquired, or purchased, after September 1 of any year shall not be subject to assessment and taxation for the year in which they are acquired. As used in this subsection, the term "replacement vehicle" means the vehicle which replaces a motor vehicle previously listed for assessment and taxation for the calendar year in which such vehicle is acquired.

(d) The county treasurer, upon accepting an application for title of a vehicle, shall forthwith furnish the county appraiser with such information as is shown on the title application.

(e) The director of property valuation shall prescribe such forms as are necessary to administer this section.

(f) Whenever any motor vehicle assessed and taxed under the provisions of this section is sold or becomes subject to taxation under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, prior to the end of the tax year, such vehicle shall be valued by multiplying the monthly value as determined in the manner provided by subsection (c) by the number of months or fractions thereof in the calendar year that such vehicle is owned and not subject to taxation under article 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

History: L. 1980, ch. 325, § 6; L. 2012, ch. 87, § 4; July 1.