

**79-5102. Application of act; motor vehicles exempt from other property or ad valorem taxes; taxes due and payable, when; statutes not applicable to taxes hereunder; duties of county appraisers.** (a) All motor vehicles, as defined by K.S.A. 79-5101, shall be valued and taxed under the provisions of this act and shall not be subject to property or ad valorem taxes levied under any other law of the state of Kansas or any resolution or ordinance of any taxing subdivision thereof. Taxes levied upon motor vehicles under the provisions of this act shall be due from the first day of the month immediately following the month in which the vehicle was purchased or acquired and shall be payable to the county treasurer at the time of making application for the registration of motor vehicles under the provisions of article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, and shall not be subject to the provisions of K.S.A. 79-2004a, and amendments thereto. Motor vehicles subject to taxation under the provisions of this act shall not be subject to the provisions of article 3 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, relating to the listing of other personal property for taxation or be included in the abstract of the assessment rolls prepared under the provisions of K.S.A. 79-1604, and amendments thereto. Taxes levied under the provisions of this act shall not be subject to the provisions of K.S.A. 79-1801, and amendments thereto.

(b) It shall be the duty of the county appraiser to value each motor vehicle, as defined by K.S.A. 79-5101, in the year 1980 but no such motor vehicle shall be placed 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.

(c) At the time of determining the valuation of each motor vehicle in the year 1980, the county appraiser also shall classify the motor vehicle according to the schedule provided by the secretary of revenue for such purpose. Such classification shall be within the classes prescribed by K.S.A. 79-5104 and based upon the trade-in value of the motor vehicle in the year 1980, as determined from manuals furnished by the director of property valuation. Such classification shall be reported to the secretary of revenue.

**History:** L. 1979, ch. 309, § 2; L. 1980, ch. 325, § 2; L. 1982, ch. 426, § 1; April 15.