

## 2023 Kansas Statutes

**79-5103. Valuation schedule, adoption by secretary of revenue; classification of motor vehicles by county appraiser; specially constructed motor vehicles.** (a) For the year 1981 and thereafter, the department of revenue shall annually adopt a schedule for determining the value of all motor vehicles, the model year of which is 1981 or thereafter, as of the time they are first offered for sale as new motor vehicles. Such schedule shall be adopted as a part of the rules and regulations adopted by the secretary of revenue for such purpose. Such schedule shall show the classification of all such motor vehicles in accordance with K.S.A. 79-5104 based upon the value so determined. In formulating such schedule, the secretary may use the trade-in value for each particular make and model as developed from national market reports or other similar, nationally recognized publications.

In the event the secretary of revenue is unable to ascertain a value by this method in respect to any motor vehicle by reason of the same being a specifically constructed motor vehicle, or for any other reason, the county appraiser shall determine, from any information available, a comparable value of such vehicle pursuant to rules and regulations adopted by the secretary of revenue for such purpose.

(b) The classification determined by the county appraiser under the provisions of subsection (c) of K.S.A. 79-5102 shall be used in computing the tax imposed upon such motor vehicles in the year 1981 and each year thereafter.

(c) The county appraiser shall classify all motor vehicles, the model year of which is 1980 or prior thereto, which are registered for the first time in the state or the registration of which is transferred in the year 1981 or thereafter, in accordance with the schedule provided by the secretary of revenue for the classification of motor vehicles by such appraiser in the year 1980 as provided in subsection (c) of K.S.A. 79-5102. Such classification shall be used in computing the tax imposed upon such motor vehicles in the year of their first registration or transfer and each year thereafter.

(d) The county appraiser shall classify all motor vehicles, the model year of which is 1981 or thereafter, in accordance with the schedules provided by the secretary of revenue for such purpose under the provisions of subsection (a) of this section. Such classification shall be used in computing the tax imposed upon such motor vehicles in the year of registration or transfer and each year thereafter.

(e) The county appraiser shall classify all specially constructed motor vehicles, the model year of which is 1981 or thereafter, upon the basis of the comparable value determined by such appraiser under the provisions of subsection (a) of this section. Such classification shall be within the classes prescribed by K.S.A. 79-5104 and shall be used in computing the tax imposed upon the specially constructed motor vehicle in the year of its registration or transfer and each year thereafter.

**History:** L. 1979, ch. 309, § 3; January 1, 1980.