

FILE

Subject
*Question Personal
Property Taxable
Personal Property*



STATE OF KANSAS

Office of the Attorney General

State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

VERN MILLER
Attorney General

December 5, 1974

Opinion No. 74- 383

Mr. Gordon Davis, Jr.
Dickinson County Attorney
Sunflower Building
Abilene, Kansas 67410

RE: K.S.A. 79-306c

Dear Mr. Davis:

You have requested an opinion from this office relative to certain actions by the Dickinson County Treasurer and Board of County Commissioners regarding the application of K.S.A. 79-306c. You advise that pursuant to requests from the Treasurer, the Board of Commissioners via resolution number 24 have provided thus:

"no personal property tax proration will be made after September 1st of each year on cars and trucks sold or traded prior to September 1st unless said transaction has been reported to the County Clerk's Office on or before the 1st day of September."

Specifically you inquire as to whether such resolution is authorized by law.

A close examination of the applicable county governing statutes and state property tax laws will reveal no provision whatever which authorizes a board of county commissioners to alter or in any way restrict the provisions of K.S.A. 79-306c. Accordingly, it is the opinion of this office that the resolution promulgated by the Dickinson County Board of Commissioners restricting the application of K.S.A. 79-306c was null and void ab initio and is therefore without legal effect.

Yours very truly,

Vern Miller

VERN MILLER
Attorney General