



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

May 11, 1977

ATTORNEY GENERAL OPINION NO. 77-154

Robert L. Garver, Chairman
Board of Allen County Commissioners
Allen County Courthouse
Iola, Kansas 66749

RE: Taxation - Personal Property - Farm Implements -
Tax Situs

SYNOPSIS: Ordinarily, all personal property shall be listed and taxed each year in the taxing district in which the property is located on January 1. But animals and farming implements are an exception to this rule, and shall be taxed where usually kept, unless they are removed for sixty days prior to January 1. Where a farmer lives in one county, owns a farm in another county, and keeps a camper at the farm continuously for his use while operating the farm, except for an occasional trip or having maintenance work done on it, the camper is one of the implements which he uses in his farming operation and should be taxed at the situs where it is usually kept. That camper did not change that situs when it was photographed in the county of the farmer's residence on January 1 because of the sixty day statutory rule.

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Dear Mr. Garver:

You state a situation where a farmer lives in Allen County and operates a farm in Woodson County. He had been keeping a camper at his farm continuously except for a trip or having maintenance done on it. The Allen County Appraiser photographed the camper at the Allen County residence on January 1. The farmer has appealed his assessment in Allen County, stating that he would have

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been in Texas on January 1, had a storm not prevented him from leaving. You ask in which county the camper should be listed and taxed, Allen or Woodson?

K.S.A. 1976 Supp. 79-304 provides:

"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 then that statute further provides:

"Animals and farming implements shall be listed and taxed where usually kept; but when animals and farming implements shall have been removed from the place where formerly kept to another county and shall have been kept therein for sixty (60) days prior to the first day of January, they shall be held to have acquired a tax situs in such county:..."

In your letter you say that the Allen County Appraiser photographed the camper at the farmer's Allen County residence on January 1, but that the farmer contends that he was on his way to Texas and a storm prevented him from leaving. You do state that this farmer "stores the camper at his Woodson County farm when it is not in use or being equipped for a trip or having maintenance work done on it."

You also say that this farmer has listed his camper in Woodson County for taxation purposes.

It is our opinion that under the above cited statute the camper would not have acquired a tax situs in Allen County unless it had been removed from Woodson County and kept in Allen County for sixty (60) days prior to January 1, 1977. We believe that in this instance the camper was an implement which this farmer was using as an integral part of his farming operation, and that he usually kept the camper at his farm. It should be taxed in Woodson County.

Very truly yours,



CURT T. SCHNEIDER
Attorney General

CTS:CJM:gw