



STATE OF KANSAS

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Attorney General

June 27, 1977

ATTORNEY GENERAL OPINION NO. 77-214

Mr. Richard Samson  
Stevens County Attorney  
Stevens County Courthouse  
Hugoton, Kansas 67951

Re: Taxation--Motor Vehicles--Listing

Synopsis: Amendments in 1970 to K.S.A. 79-306c effected a reversion to the requirement prevailing prior to 1965 that owners of motor vehicles list such vehicles for taxation prior to March 1, in the same manner as other personal property, and repealed authority for continued listing of motor vehicles through the vehicle registration and registration renewal process. Mobile homes, however, are to be listed as provided in K.S.A. 1976 Supp. 79-335, and not as other personal property.

\* \* \*

Dear Mr. Samson:

I write to supplement Opinion No. 77-69, concerning the listing of motor vehicles for taxation pursuant to K.S.A. 1976 Supp. 79-306 and 306c.

K.S.A. 79-306 requires every person to list all tangible personal property which is required to be listed for purposes of taxation:

"Between January 1 and March 1 of each year, every person, except a corporation, domestic or foreign, in which case the filing date shall be April 1, required by this act to list property shall make and sign a statement listing all tangible personal property

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which by this act he is required to list, either as the owner thereof, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner or agent as the case may be and deliver the same to the county assessor of the county where such property has its situs for the purpose of taxation. . . ."

With the enactment of K.S.A. 79-306c in 1965, a separate method was provided for the listing of motor vehicles, with exceptions not pertinent here. Subparagraph (b) of that section required that the owner of each motor vehicle at the time of filing an application for registration or renewal thereof as provided by ch. 8, art. 1, K.S.A., shall furnish on prescribed forms a listing of all motor vehicles owned or possessed by the applicant for property taxation. Upon receipt of the listing, the county treasurer was required to forward that listing to the county assessor or county clerk acting as assessor, whose duty it was then to value each vehicle and place it on the tax roll for taxation purposes. The county treasurer was forbidden to register any vehicle for which no listing was submitted by the applicant for registration. Thus, the listing of motor vehicles for purposes of taxation was accomplished by execution and filing of the appropriate forms at the time of registration and renewal thereof, and transmittal of those listings to the county treasurer.

In 1970, however, the language authorizing this automatic listing of motor vehicles at the time of registration and registration renewals was repealed. Ch. 381, L. 1970. The specific provision which required the owner of a motor vehicle at the time of filing an application or registration or for the annual registration renewal to furnish a listing of such motor vehicles for property taxation, and requiring the county treasurer to forward such listing to the county assessor was repealed. Likewise, the 1970 legislature repealed the requirement that the county treasurer register no vehicle which was not accompanied by such listing. There remained the language which required the county assessor to value each vehicle and to place it on the tax rolls. The 1970 legislature did add the following, which now appears as subsection (d) of K.S.A. 1976 Supp. 79-306c:

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

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In 1965, the legislature first enacted the section which became K.S.A. 79-306c. See ch. 511, § 6, L. 1965. At that time, section 6 provided for the first time a specific procedure for the listing of motor vehicles for taxation which was different from that provided for personal property generally. By requiring the listing to be accomplished by the owner at the time of filing an application for registration or annual renewal thereof, taxpayers were excepted from the listing of vehicles by March 1, as required by K.S.A. 79-306.

The question which we must consider here is whether the 1970 repeal of much of that 1965 language mandated a return to the former procedure, requiring owners of vehicles to list those vehicles by March 1 along with other personal property, or whether it permitted the continued practice, still prevailing in urban counties with computerized operations, of utilizing the motor vehicle registration process for the listing of vehicles for taxation. Reviewing the 1970 amendments, there is little question, in my judgment, but that the legislature specifically intended to and did repeal all authority for the listing of vehicles by owners of motor vehicles at the time of filing applications for registration thereof, or applications for annual registration renewal. The 1970 legislature carefully repealed every reference in K.S.A. 79-306c to the listing of vehicles at the time of registration. The deletion of this language provides no alternative procedure for the listing of motor vehicles for taxation purposes to that provided for personal property generally in K.S.A. 79-306. The action of the 1970 legislature regarding the listing of motor vehicles contrasts sharply with its action that year regarding the listing of mobile homes for taxation. At ch. 47, § 2, L. 1970, the legislature provided for the listing of mobile homes for the purposes of taxation at the time of filing the application for registration or annual renewal thereof. This provision continues in force today. Its enactment in 1970, at the same time the legislature repealed similar provisions for the listing of motor vehicles, merely highlights, in my judgment, that the 1970 repeal of the 1965 language providing specific listing procedures for motor vehicles was deliberate and intentional, mandating that motor vehicles should be listed for assessment and taxation after March 20, 1971, in the same fashion that vehicles were listed for assessment and taxation prior to July 1, 1965, i.e., as personal property generally was listed for taxation.

Thus, I am constrained to reconsider the conclusion reached in Opinion No. 77-69, and conclude that the taxpayer was required to list the motor vehicles in question for the purpose of taxation by March 1, and that failure to do so rendered the taxpayer liable

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to the imposition of a penalty therefor. The listing of mobile homes, however, is to be accomplished through the registration process, however, and the taxpayer is not required to list the mobile home for purposes of taxation with other personal property by March 1.

After my previous opinion on this question, my staff raised further questions concerning the 1970 amendments, and prompted a review of this question. Persons familiar with the 1970 legislative action have indicated to me their belief that the legislature intended thereby to maintain the procedure of the listing of vehicles which was enacted in 1965, requiring listing through the registration and registration renewal process. It is, of course, a cardinal rule of statutory construction that statutory language be construed, so far as it will reasonably permit, to implement that intent. Extensive reconsideration has persuaded me, however, that the 1970 amendments described above operated to repeal all of the language upon which the procedure enacted in 1965 depended. I can find no language surviving the 1970 amendments which indicate an intention to authorize a continuation of that procedure. Indeed, all of the language which was eliminated in the 1970 amendments was language which specifically and unambiguously authorized the listing of motor vehicles for taxation through the registration and registration renewal process. With the repeal of that language, I have no statutory base upon which to infer any legislative intent except to accomplish exactly that which they appear to have accomplished, a reversion to the requirement that persons list motor vehicles for taxation in the same fashion as required for personal property. If the legislature intended otherwise, it acted with extraordinary subtlety, sufficient, indeed, to conceal its intention entirely.

I regret any inconvenience which has resulted from this delayed reconsideration. I consider the question sufficiently important, to have warranted the extensive attention we have given it.

Yours truly,

  
CURT T. SCHNEIDER  
Attorney General

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