



STATE OF KANSAS

## Office of the Attorney General

1st Floor, State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

**Curt T. Schneider**  
Attorney General

December 9, 1977

ATTORNEY GENERAL OPINION NO. 77- 383

Dorothy K. White  
Sedgwick County Clerk  
Sedgwick County Courthouse  
Wichita, Kansas 67203

RE: Taxation - Certification of Tax Rolls by County  
Clerk - Manner - K.S.A. 1976 Supp. 79-408.

SYNOPSIS: Where a county provides an on-line computer system, which contains all necessary information for ad valorem tax purposes for every tract of real estate in the county kept currently up to date, and which information is instantly available to the County Appraiser, by means of a computer terminal which is similar to a television tube, it is unnecessary for the County Clerk on December 15th of each year to provide the County Appraiser with a hard copy printout of all data contained in the computer that date. It is sufficient compliance with the law if the County Clerk merely certify in writing to such officer that all the tax information needed is presently available on such computer terminal, and constitutes the complete tax roll, in lieu of a printout.

\* \* \*

Dear County Clerk White:

You state that Sedgwick County is currently on an ON-LINE computer system which makes all information pertaining to real estate necessary for taxation available to the County Treasurer and the County Appraiser. As you work new deeds, splits, plats, combinations, etc., the information is entered into the computer. You also furnish the County Appraiser with a hard printout containing the property owners name, address, legal description of the parcel and the par-

Dorothy K. White  
December 9, 1977  
Page Two

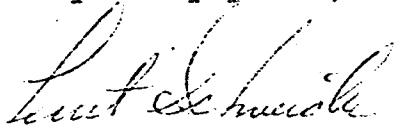
cel number as such information is received. This is all the information the appraiser needs to make out his appraisal forms for his deputy appraisers. Even after December 15th this type of work continues, so that any day each month thereafter the computer file is as current as possible. He can call for any tract he wants on the computer terminal which is like a television tube.

You state that the Sedgwick County Appraiser is perfectly agreeable to this whole new computer system and has stated that if a hard print-out were made just as of December 15th it would not now be used by him in any way. You ask if it still must be done.

Black's Law Dictionary goes all the way back to Jacob in the Bible and defines a "Roll" as "a parchment which may be turned up with the hand in the form of a pipe or tube." The words "tax rolls" come to us from Roman days, just as the words "ad valorem". Black further adds: "In modern practice, the term is sometimes used to denote a record of the proceedings of a court or public office." Then, Black defines "Assessment Roll" in this way: "In taxation, the list or roll of taxable persons and property, completed, verified and deposited by the assessors." He cites cases where such a definition was used. The "lists" made up by the several township assessors and delivered to the County Clerk constitute the "assessment rolls". State v. Phillips County, 26 Kan. 419, 421 (1881) Any type of list seems to do.

We believe that the computer information, which you are furnishing the County Appraiser on a tube he can read, and which is all the information he needs to do his work, is full compliance with the intent of the legislature in K.S.A. 1976 Supp. 79-408. We do believe that for the record you should in writing certify to the County Appraiser that "the list of taxable persons, addresses, legal descriptions, and tract numbers, available on the computer terminal as of December 15, 1977, constitutes and is the tax roll, "as required to be delivered under K.S.A. 1976 Supp. 79-408."

Very truly yours,



CURT T. SCHNEIDER  
Attorney General

CTS:CJM:gw