

STATE OF KANSAS

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May 26, 1978

ATTORNEY GENERAL OPINION NO. 78-183

Letha E. Jones
Kingman County Treasurer
Kingman County Courthouse
Kingman, Kansas 67068

Re: Taxation - Motor Vehicles - Registration -
Proof of Taxation - Year Defined. K.S.A.
8-173; 77-201 (Eleventh); K.S.A. 1978 Supp.
8-132; 8-142; and 8-143.

Synopsis: The words "year" and "annual", as used in the motor vehicle registration law, and in the statute requiring proof of payment of personal property tax, refer to a "calendar" year. Every motor vehicle must be registered at some time during each calendar year, but registration must be refused if taxes are unpaid upon such vehicle for the preceding calendar year.

* * *

Dear County Treasurer Jones:

You say that taxpayers are coming into your office to register vehicles during the various months of 1978, getting tags which are staggered to extend into various months of 1979. You point to K.S.A. 8-173 which provides that you shall not accept an application for registration unless the applicant exhibits a receipt showing payment of all personal property taxes for the "preceding year".

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You explain that some county treasurers are construing this to mean the tax year of 1976 and others the tax year of 1977, and you ask for an official opinion clarifying the matter.

K.S.A. 1977 Supp. 8-142 makes it unlawful to operate a vehicle on the highway which has not been registered "for the current registration year". K.S.A. 1977 Supp. 8-143 refers to "The annual registration fee for each motor vehicle". K.S.A. 8-173 prohibits you from accepting an application for registration unless the applicant shall exhibit a receipt showing payment of all personal property taxes levied against the applicant for the "preceding year".

In our opinion, the words "year" and "annual" as used in these statutes refer to a "calendar" year, not a "fiscal" year.

It is true, that in order to make constant throughout the year the burden upon County Treasurers in issuing car tags, such tags carry a letter of the alphabet which corresponds roughly to the first letter in the last name of the taxpayer, and in each month of the year taxpayers with a certain letter are required to register their vehicles. But we believe that the "calendar" year legislative concept has not been abandoned.

K.S.A. 77-201 (Eleventh), which is one of the Rules of Statutory Construction, says: "The word 'month' means a calendar month, unless otherwise expressed, and the word 'year' alone, and also the abbreviation 'A.D.', is equivalent to the expression of 'year of our Lord'." This statutory construction was followed in Garfield Township v. Dodsworth, 9 K.A. 785, 58 Pac. 565 (1899), which case was cited in support of the text of 86 C.J.S. 832, TIME, Section 9 "Years". Here is a portion of that text:

"It is well established both at common law and by statute that, unless otherwise expressed, the word 'year' when used in a contract, judicial proceedings, statute or constitution, ordinarily is understood as meaning a calendar year of three hundred and sixty-five days or of twelve months, and it means a calendar year regardless of whether it be a leap year or otherwise." (86 C.J.S. 833)

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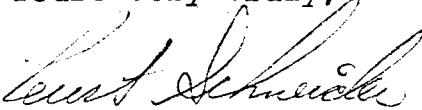
The Kansas Supreme Court has defined the word "annually" by use of the Oxford English Dictionary as meaning: "Yearly, every year, year by year". Upham v. Shattuck, 151 Kan. 966, 969, 101 P. 2d 901 (1940).

There is also a clue contained in the proviso to K.S.A. 8-173(a) which says: "Provided, if such application is made before June 21 such a receipt need show payment of only one-half the preceding year's tax;". This clause coincides with the requirement of proof of payment of taxes for the calendar tax year preceding the calendar year of vehicle registration. Otherwise, it would be meaningless.

Part of the confusion is created by the common phrase "buying car tags". Taxpayers do not buy tags. Taxpayers make application annually for vehicle registration and pay a registration fee. Then, and only then, the division of vehicles "shall furnish" the owner of the vehicle a number plate or decal. K.S.A. 1977 Supp. 8-132. Tags are but visible proof of registration. Tags may be fiscal, but that does not make the annual vehicle registration fiscal.

We conclude the legislative intent is that, during the whole calendar year of 1978, County Treasurers must not accept applications for motor vehicle registration without the owner showing proof by receipt of payment of 1977 taxes. Prior to June 21, 1978, a receipt showing payment of the first half of the 1977 taxes on or before December 20, 1977, is sufficient. After June 21, 1978, the receipt must show payment of the 1977 taxes in full, and this is true for the period between December 20, 1978 and January 1, 1979. This opinion, therefore, agrees with the ruling by the Division of Vehicles made in December, 1977, that during the short period between December 20th to December 31, 1977, K.S.A. 8-173 requires proof of payment of 1976 taxes, not the 1st half of 1977 taxes.

Yours very truly,


CURT T. SCHNEIDER
Attorney General

CTS:CJM:dh