



STATE OF KANSAS

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**Curt T. Schneider**  
Attorney General

June 14, 1978

ATTORNEY GENERAL OPINION NO. 78- 191

Mr. John D. Philbrick  
Director  
Department of Administration  
Sedgwick County Courthouse  
Wichita, Kansas 67203

Re: Taxation--Motor Vehicles--Transfers

Synopsis: K.S.A. 79-1604 does not require the preparation of a separate supplemental tax roll for motor vehicles which are transferred between July 1 and September 1. It requires only that after the July 1 abstract is prepared, vehicles which are transferred thereafter and until September 1 shall be assessed, the original assessments amended accordingly, and that when the levies are set, the amended valuations shall be duly credited. These tasks may be performed by continued computer processing of such changes, without the use of manual corrections and preparation of a separate, physical supplemental tax roll.

\* \* \*

Dear Mr. Philbrick:

You advise that Sedgwick County has conducted a detailed review of its tax billing computer system and associated manual office procedures. In the course of this review, the question has arisen as to the need for supplemental tax rolls and statements which result from vehicle activity between the cut-off date for the preparation of tax levies and September 1, when pro ration ceases.

You advise that currently in Sedgwick County, supplemental tax rolls and statements are produced for the city personal, township

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personal and city business sections of the personal property tax system. These supplemental rolls and statements are created primarily as a result of vehicle ownership activity between the cutoff date, ordinarily on or about August 1 of each year and September 1. Because pro-ration applies only to vehicles acquired, purchased, traded or sold prior to September 1, transactions occurring after September 1 have no impact on the current year's taxes. Vehicle activity occurring before August 1 is accounted for and recorded on the regular tax roll and statements. However, as of August 1, the regular assessment roll is frozen and no further changes are made to it. Thus, for the regular tax roll, statements are printed in the late fall reflective of the August 1 file status.

Under the current practice, all vehicle transactions are recorded on the supplemental assessment roll, and all vehicles acquired by taxpayers during the one month period between August 1 and September 1 appear on the supplemental tax roll and tax statements, which is printed in late September and delivered to the appraiser's office. This document reflects all changes in the status of vehicle ownership which have occurred since the August 1 regular cutoff. For all vehicle sales between August 1 and September 1, the Supplemental Assessment Roll carries a credit valuation figure indicating the percentage of the annual valuation for which the taxpayer will be due a refund, a determination which is done by computer.

The appraiser's office prepares a Correction of Error (C of E) document required for each credit situation to support the revision of the regular tax roll and tax statements which have assumed that the vehicle was owned for the entire year. From the appraiser's office, the C of E is transmitted to the clerk, where the tax district is determined, the appropriate mill levy applied, and the tax dollar credit calculated. Following these steps, the C of E is sent to the treasurer, where the regular tax statement is pulled, and a corrected statement is typed. All records of the treasurer are then adjusted to reflect the C of E transactions.

You advise that approximately 12,000 of these transactions will be handled this fall. It is proposed to eliminate this manual work by permitting the computer to continue to update all vehicle records throughout the August 1 to September 1 period. In September and October the following documents would be produced: 1) a report indicating all changes in valuation due to normal vehicle activity from August 1 to September 1; 2) tax rolls where the total vehicle valuation equals the abstracted figures calculated on August 1 plus the totals for the report produced in (1); and 3) tax statements reflective of the file status as of September 1 rather than August 1.

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You inquire whether this proposed procedure conforms with K.S.A. 79-1604, which appears to be the only applicable statutory provision. It provides in pertinent part thus:

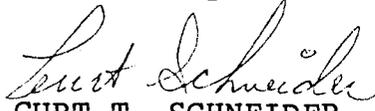
"The county clerk, immediately after the board of equalization shall have completed its labors, shall prepare an abstract of the assessment rolls of his or her county and forward it to the director of property valuation on or before the 1st day of July . . . . The abstract on motor vehicles will include only those motor vehicles assessed as of the date the abstract is prepared previous to mailing to the director of the property valuation department. Any motor vehicles acquired, purchased, traded or sold during the time the abstract is being prepared and until September 1, will be assessed and added or subtracted from the original assessment allowing an additional valuation to the abstract figure on motor vehicles. After the levy is set according to law, valuations of motor vehicles would be credited as supplemental assessments are now credited."

In my judgment, the statute does not require the preparation of a separate supplemental tax roll. It does require that an abstract be prepared on or before July 1, that vehicles which are transferred thereafter and before September 1 shall be assessed and appropriate additions or subtractions be made to the original assessments, and that when the levies are prepared, the amended valuations shall be duly credited. More simply, it requires only that after the July 1 abstract is prepared, vehicles transferred thereafter and before September 1 shall be assessed, the original assessments shall be amended accordingly, and that when the levies are set, the amended valuations shall be credited. The procedure which you describe complies fully with K.S.A. 79-1604. This statute directs what the county clerk shall do in the assessment and valuation of motor vehicles transferred between July 1 and September 1; it does not go further, to specify precisely how those tasks will be performed. The procedure which is proposed will accomplish just as surely all that K.S.A. 79-1604 requires, as does the present manual procedure involving C of E forms, and the proposed procedure will permit this work to be done more

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efficiently and at substantially reduced cost. In my opinion,  
the proposed procedure conforms fully with K.S.A. 79-1604.

Yours truly,

  
CURT T. SCHNEIDER  
Attorney General

CTS:JRM:kj