



STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612

ROBERT T. STEPHAN
ATTORNEY GENERAL

July 5, 1983

MAIN PHONE: (913) 296-2215
CONSUMER PROTECTION: 296-3751
ANTITRUST: 296-5299

ATTORNEY GENERAL OPINION NO. 83- 104

S. Philip Stover
Gove County Attorney
P.O. Box 275
Quinter, Kansas 67752

Re: Taxation--Listing Property for Taxation--Listing
and Return of Livestock; Listing of Cattle Held
in Feedlots

Synopsis: K.S.A. 1982 Supp. 79-307b does not require a feedlot
owner or operator to collect and remit property taxes
on cattle owned by others and held in the feedlot
for final feeding.

The payment of taxes under K.S.A. 1982 Supp. 79-307b
has no effect on the listing and return of livestock
for purposes of taxation under K.S.A. 79-307a.
Cited herein: K.S.A. 79-301, 79-303, 79-307a,
K.S.A. 1982 Supp. 79-307b, 79-2004a.

*

*

*

Dear Mr. Stover:

You seek our opinion on two questions relating to the taxation
of cattle. Specifically, you inquire, first, whether K.S.A.
1982 Supp. 79-307b requires the owner or operator of a feedlot
to collect and remit taxes on cattle held in the feedlot which
are owned by others and, second, whether, if a feedlot owner
or operator collects and remits taxes on cattle in accordance
with K.S.A. 1982 Supp. 79-307b, the options prescribed in K.S.A.
79-307a for listing livestock by the owners thereof are effected.

S. Philip Stover

Page Two

The two statutes about which you inquire are K.S.A. 79-307a and K.S.A. 1982 Supp. 79-307b. The former statute, in relevant part, provides:

"Any person required to list and make a return of livestock for the purposes of assessment and taxation may list and return to the assessor for assessment and taxation such livestock which he or she owns, or has in his or her possession or control on January 1 of each year as provided in K.S.A. 79-304, or, in the alternative, he or she may make and return to the assessor a statement of the estimated average value of livestock which he or she owned or had in his or her possession or control during the year next preceding January 1 of the year in which such return is filed."

K.S.A. 1982 Supp. 79-307b provides:

"On the first day of each month, the owner or operator of any commercial or private feed lot wherein cattle or others are held for final feeding shall compile a report setting forth the number, sex and approximate weight of all cattle being fed for others as of the first day of the month and shall indentify the owners of such cattle by name and address, and shall set forth the date or dates such cattle were received in such feed lot. The report shall be filed with the county appraiser of the county wherein such feed lot is located not later than the 15th day of each month and the filing of this report shall constitute compliance with the provisions of K.S.A. 79-304.

"The owner or operator of the feed lot is hereby authorized to remit with such report the tax on such cattle attributable to the period the same are held in such feed lot during the next preceding month. Such tax shall be computed on a daily, per head basis at an amount determined for the applicable

county in accordance with schedules prescribed by the director of property valuation. Payment of the tax in the manner authorized herein shall relieve the owner of the cattle from any further tax liability on such cattle for the period for which the taxes have been remitted.

"For the purposes of this act, the term 'feed lot' shall have the meaning ascribed to such term under the provisions of K.S.A. 47-1501, and the term 'final feeding' shall mean the feeding or finishing of cattle immediately prior to the market for slaughter thereof." (Emphasis added.)

Your first inquiry is whether the above-emphasized language of K.S.A. 1982 Supp. 79-307b requires the owner or operator of a feedlot to collect and remit taxes on cattle of others which are held in the feedlot for final feeding. The statute provides that the owner or operator of a feedlot is "authorized to remit" taxes. It also employs the words: "Payment of the tax as authorized herein shall relieve the owner . . . from further tax liability . . ." (Emphasis added.) We fail to see how this statutory language could be interpreted as requiring the collection and remittance of taxes. Therefore, we are of the opinion that this statute does not require a feedlot owner or operator to collect and remit property taxes on cattle owned by other persons and held in the feedlot for final feeding.

Your second inquiry concerns the possible effect of tax payment under K.S.A. 1982 Supp. 79-307b on the alternatives prescribed in K.S.A. 79-307a, regarding the reporting of cattle for tax assessment purposes. In our judgment, there is no effect whatsoever.

The basis of our conclusion, perhaps, can best be shown through the use of an example. Assume that a Kansas rancher, on August 15, 1983, pays taxes for 1983 on cattle he bought earlier in the year from an out-of-state cattle dealer and which he placed in a feedlot for final feeding. On January 1, 1984, this Kansas rancher is required, under K.S.A. 79-301 and 79-303 to list his personal property, including cattle, for purposes of taxation. Pursuant to K.S.A. 79-307a, this rancher has the option of reporting the number of cattle he owns on January 1, 1984, or, in lieu of this, to make, and file with the county appraiser, a statement of the estimated average value of livestock which he owned "during the year next preceding January 1 of the year in which

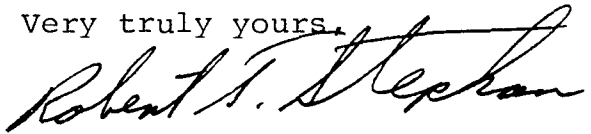
S. Philip Stover
Page Four

such return is filed." If the statement is given in 1984, the "year next preceding the year of the filing of the statement" would be 1983.

This statement, filed with the county appraiser in 1984, will serve as the basis for determining this rancher's 1984 personal property taxes. The fact he paid taxes on cattle in 1983 has no effect on his duty to list his cattle for taxation in 1984, so that his 1984 tax liability can be determined. This fact is not changed depending upon whether the rancher paid 1983 taxes on cattle in the manner allowed under K.S.A. 1982 Supp. 79-307b, or at the time specified in K.S.A. Supp. 79-2004a (i.e., on December 20, 1983).

Thus, in answer to your inquiry, we conclude that the fact a person pays taxes on cattle for a particular calendar year in the manner authorized by K.S.A. 1982 Supp. 79-307b has absolutely no effect on the person's duty to list cattle owned by him for taxation in the year next succeeding the year in which taxes on cattle were paid in the manner authorized by K.S.A. 1982 Supp. 79-307b. More concisely stated, the payment of taxes under K.S.A. 1982 Supp. 79-307b has no effect on the listing and return of livestock for purposes of taxation under K.S.A. 79-307a.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Rodney J. Bieker
Assistant Attorney General

RTS:BJS:RJB:jm