2016 Kansas Statutes

79-6a03. Same; assessed valuation; computation. Prior to January 1, 2014, the director of property valuation shall value and assess all over-the-road motor vehicles owned, used and operated in the state of Kansas during the preceding calendar year by every motor carrier for the purpose of taxation by the state of Kansas in an amount to be determined in the following manner and according to the following method:

- (1) The true value of all over-the-road motor vehicles and rolling equipment operated in the state of Kansas shall be determined;
- (2) the ratio which the total number of miles of the equipment listed operated in the state of Kansas bears to the total number of miles operated everywhere by such equipment shall be determined;
- (3) the assessed value of all over-the-road motor vehicles and rolling equipment owned, used or operated in the state of Kansas by such motor carrier shall be determined by multiplying the true value by the mileage ratio;
- (4) the amount so determined shall be the value and assessment of all over-the-road motor vehicles and rolling equipment owned, used or operated in the state of Kansas by such motor carrier in the state of Kansas, except that if any motor carrier who or which holds a certificate of convenience and necessity, or an interstate license as a common or exempt carrier from the corporation commission of the state of Kansas between January 1 and March 1 of 2012 and 2013, did not own, use or operate any over-the-road motor vehicles or rolling equipment in Kansas during the preceding calendar year, the director of property valuation shall determine the mileage ratio of miles operated in the state of Kansas to miles operated everywhere by use of the estimate of mileage furnished by such motor carrier, and apply the same to the assessed valuation of the equipment listed by such motor carrier to determine the assessed value of such equipment and the tax due thereon; and in any such case, when the carrier files such carrier's return the following year, showing the actual mileage of such vehicles in the state of Kansas and everywhere during such year, the director of property valuation shall recompute the tax and refund any excess tax paid by such carrier, or if an additional amount of tax is determined to be due from the taxpayer, such additional amount shall become due upon mailing of notice of such additional tax to the motor carrier by the director of property valuation, which additional tax may be collected as provided in K.S.A. 79-6a07 and 79-6a11, and amendments thereto.

History: L. 1929, ch. 288, \S 3; L. 1931, ch. 303, \S 2; L. 1935, ch. 300, \S 2; L. 1955, ch. 399, \S 3; L. 1959, ch. 369, \S 3; L. 2003, ch. 124, \S 35; L. 2012, ch. 87, \S 7; July 1.