

## 2020 Kansas Statutes

**79-301. Personal property to be listed and assessed.** All tangible personal property subject to taxation shall be listed and assessed as of the first day of January each year in the name of the owner thereof. Such listing and assessment shall be made as hereinafter provided.

**History:** L. 1876, ch. 34, § 4; L. 1909, ch. 251, § 1; R.S. 1923, 79-301; L. 1965, ch. 511, § 1; June 30.