

## 2021 Kansas Statutes

79-3282. **Same; average value of property.** The average value of property shall be determined by averaging the values at the beginning and ending of the tax period but the director of taxation may require the averaging of monthly values during the tax period if reasonably required to reflect properly the average value of the taxpayer's property.

**History:** L. 1963, ch. 485, § 12; April 25.