

Information for County Treasurer's Office
on
NEW Vehicles - State Assessment, Proof & Registration

State assessed vehicles are those vehicles, which fall under the jurisdiction of Article 5a - Public Utilities, or Article 6a - Motor Carriers, of the Kansas Statutes. They constitute all vehicles owned, used, leased or operated by the utility in its utility operations or by a motor carrier under their haul-for-hire authority.

All such vehicles become controlled by Article 5a or 6a when a declaration of intent to use such vehicles within the operating business is made. The controlling factor is not ownership or prior status, but use within the business operations of a utility or motor carrier.

The registration of all vehicles is covered by K.S.A. 8-173. The law has several sections. Subsections "a(1)" and "a(2)", tell the Treasurer that registration can be made (tags sold) if the registrant has complied with either section. Subsection "(1)" requires that a registrant show that all personal property taxes due at the time of registration have been paid. Subsection "(2)" (*the state assessed vehicle reference*) requires that the registrant show evidence that such vehicles were assessed by a state agency (assessed by the Division of Property Valuation). Demonstration that vehicles were Assessed by the Division of Property Valuation is usually accomplished by providing the Treasurer with a copy of the listing of the vehicles rendered to the Division bearing the stamp indicating that the Division has in fact valued these vehicles.

For the average citizen, registering a new vehicle creates no problem under subsection "a1", since new vehicles are assessed and prorated at the time of registration by the County Appraiser; however, subsection "a2" provides no guidelines for the registration of vehicles newly acquired by a utility or a motor carrier company. Since neither utility nor motor carrier law provides for the proration of the assessment and because the assessment, in the case of utilities, and the taxes, in the case of motor carriers, are returned to the county in a unique manner, subsection "a1" cannot be applied to newly acquired vehicles of either a utility or motor carrier company. Because subsection "a2" gives no guidelines in this area, the Division of Property Valuation adopted a policy several years ago relating to the registration of new vehicles acquired by a utility or motor carrier company. The policy is consistent with the intent of subsection "a2" relating to state assessment in that it requires assessment by the state; however, since the vehicles are under the jurisdiction of Articles 5a or 6a and not subject to assessment in the year of acquisition, a declarative statement of the intent to render the property for state assessment pursuant to the laws of Article 5a and 6a is substituted for the proof of assessment.

To facilitate this procedure, the Division of Property Valuation has developed a "Declaration of State Assessment" form. Each motor carrier and each utility company is given this form annually. The form contains the companies state identifiers so that the form may not be misused. If a company has lost their form they may obtain another unique form from the Division of Property Valuation (Motor Carriers can also get the form from the Division's web-site). The form is to be filed with the County Treasurers by an agent of the state assessed company. The purpose of the form is two fold: first, to identify vehicles which are subject to assessment under Article 5a or 6a which could not have been listed on the Division's valuation forms as of January first; and second, to provide the County Treasurer with a document which constitutes "evidence of assessment" for the purpose of registration Under K.S.A. 8-173(a2). The Treasurer's Office

CAN NOT provide blank forms to companies they must receive them from the Division of Property Valuation or via the web-site. The reason the form must be obtained via the state is to insure that the company is in fact within the state's database and will in fact be appraised by the State.

1. When a "Declaration of State Assessment" is presented, the form should be inspected to insure that:
 1. The form has an account number in the upper right segment of the form just above the date. (Examples KS-1234, 89-1234, T410, G925).
 2. The vehicle listing information is complete.
 3. The form has been signed.

NOTE: The use of this form is restricted it must be an **ORIGINAL** form containing the carrier information as listed in the state's database for the appropriate tax year. The form can not be a copy of some other carrier's form with the name and authorities written in or over. The treasurer's office can not provide blank forms to carriers. Utility companies and motor carriers receive an annual blank declaration form containing the proper identification for that carrier from PVD directly. Motor carriers may obtain additional forms from the web-site (xxxxx) at any time. The use of this form is restricted to listing **ONLY** newly acquired equipment, that is equipment that has not been listed on the states annual property tax listing forms. This form is restricted to listing **ONLY** that equipment that is subject to assessment under K.S.A.79-6a.

2. When the form is complete, you may proceed to register the vehicles listed on the form in accordance with your county's registration procedures.

3. **Optional step:** Make and retain a copy of the completed form for your files.

4. Mail the completed form to:

KANSAS DEPARTMENT OF REVENUE
Division of Property Valuation, State Appraised Property Bureau
Robert B. Docking State Office Building.
915 S. W. Harrison St.
Topeka, Kansas 66612-1585

K.S.A. 8-173 Chapter 8.--AUTOMOBILES AND OTHER VEHICLES

Article 1.--GENERAL PROVISIONS

8-173. Registration of vehicles; proof of payment of personal property taxes or assessment and financial security required.

(a) An application for registration of a vehicle as provided in article 1 of chapter 8 of the Kansas Statutes Annotated and amendments thereto, shall not be accepted unless the person making such application shall exhibit:

(1) A receipt showing that such person has paid all personal property taxes levied against such person for the preceding year, including taxes upon such vehicle, except that if such application is made before June 21 such receipt need show payment of only one-half the preceding year's tax; or

(2) evidence that such vehicle was assessed for taxation purposes by a state agency, or was assessed as stock in trade of a merchant or manufacturer or was exempt from taxation under the laws of this state.

(b) An application for registration of a vehicle as provided in article 1 of chapter 8 of the Kansas Statutes Annotated shall not be accepted if the records of the county treasurer show that the applicant is delinquent and owes personal property taxes levied against the applicant for any preceding year.

(c) An application for registration or renewal of registration of a motor vehicle shall not be accepted until the applicant signs a certification, provided by the director of motor vehicles, certifying that the applicant has and will maintain, during the period of registration, the required insurance, self insurance or other financial security required pursuant to K.S.A. 40-3104 and amendments thereto.

(d) An application for registration or renewal of registration of a vehicle shall not be accepted if the applicant is unable to provide proof of the insurance, self insurance or other financial security required by article 31 of chapter 40 of the Kansas Statutes Annotated. Proof of insurance shall be verified by examination of the insurance card or other documentation issued by an insurance company, a certificate of self insurance issued by the commissioner, a binder of insurance, a certificate of insurance, a motor carrier identification number issued by the state corporation commission, proof of insurance for vehicles covered under a fleet policy, a commercial policy covering more than one vehicle or a policy of insurance required by K.S.A. 40-3104, and amendments thereto and for vehicles used as part of a drivers education program, a dealership contract and a copy of a motor vehicle liability insurance policy issued to a school district or accredited nonpublic school. Examination of a photocopy or facsimile of any of these documents shall suffice for verification of registration or renewal. Proof of insurance may also be verified on-line or electronically.

History: L. 1957, ch. 56, § 1; L. 1960, ch. 45, § 1; L. 1970, ch. 49, § 1; L. 1985, ch. 46, § 1; L. 1989, ch. 37, § 3; L. 1999, ch. 162, § 10; L. 2001, ch. 140, § 1; Apr. 26.

Vehicle State Assessment – Motor Carrier