

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-2. Valuation of motor vehicles; classification.

(a) The January 1980 midwest edition of the NADA Official Used Car Guide, published by the National Automobile Dealers Used Car Guide Company, is hereby adopted by reference for use by the various county appraisers in determining the trade-in value of all motor vehicles listed therein subject to motor vehicle tax. The winter 1980 edition of the Old Cars Price Guide, published by Krause Publications, Inc., is hereby adopted by reference for use by the various county appraisers in determining the trade-in value of all motor vehicles listed therein subject to motor vehicle tax which are not listed in the January 1980 midwest edition of the NADA Official Used Car Guide. The January through April 1980 edition of the NADA Recreational Vehicle Appraisal Guide, published by the National Automobile Used Car Guide Company, is hereby adopted by reference for use by the various county appraisers in determining the trade-in value of all recreational vehicles listed therein subject to motor vehicle tax. County appraisers shall determine the trade-in value of all motor vehicles not listed within the publications adopted by reference by using such manuals, guides or supplemental schedules devised or prescribed by the division of property valuation of the department of revenue and furnished to the counties by such division. Trade-in value of a specially constructed motor vehicle shall be determined through conferral with the division of property valuation of the department of revenue on a case-by-case basis.

(b) Trade-in value as determined from the sources enumerated in subsection (a) shall be classed pursuant to K.S.A. 1980 Supp. 79-5104 as follows:

<i>Trade-in Value</i>	<i>Class</i>
\$ 0 – \$ 749	Class 1
750 – 1,499	Class 2
1,500 – 2,249	Class 3

2,250 –	2,999	Class 4
3,000 –	3,749	Class 5
3,750 –	4,499	Class 6
4,500 –	5,249	Class 7
5,250 –	5,999	Class 8
6,000 –	6,999	Class 9
7,000 –	7,999	Class 10
8,000 –	8,999	Class 11
9,000 –	9,999	Class 12
10,000 –	10,999	Class 13
11,000 –	11,999	Class 14
12,000 –	12,999	Class 15
13,000 –	13,999	Class 16
14,000 –	15,999	Class 17
16,000 –	17,999	Class 18
18,000 –	19,999	Class 19
20,000 –	and over	Class 20

(c) Copies of guides adopted by reference in subsection (a) are on file and available for inspection in the office of the Kansas department of revenue, division of property valuation, 5th floor, state office building, Topeka, Kansas.

(Authorized by K.S.A. 1980 Supp. 79-5115; implementing K.S.A. 1980 Supp. 79-5102, 79-5103, 79-5104, 79-5108; effective, E-81-40, Dec. 17, 1980; effective May 1, 1981.)

***** Authenticated Kansas Administrative Regulation *****