

MINUTES OF THE HOUSE TRANSPORTATION COMMITTEE.

The meeting was called to order by Chairperson Gary K. Hayzlett at 1:30 p.m. on March 24, 1997 in Room 526-S of the Capitol.

All members were present except:

Committee staff present: Hank Avila, Legislative Research Department
Bruce Kinzie, Revisor of Statutes
Jackie Buchanan, Committee Secretary

Conferees appearing before the committee:

Linda K. Hamilton, Barber County Treasurer
Bill R. Fuller, Associate Director, Public Affairs Division, Kansas Farm Bureau
LewJene Schneider, Director of Research and Legal Affairs, Kansas Livestock Association
Bob Lott, Ottawa County Appraiser

Others attending: See attached list

Sub SB 332 - Taxation on motor vehicles

The Chair opened the hearing on **Sub SB 332**.

Linda K. Hamilton, Barber County Treasurer, testified in support of **Sub SB 332** which raises the weight of the trucks under the "tag and tax" system from 12,000 to 16,000 lbs. She requested the bill be amended to also include those trucks tagged for 20,000 lbs. or higher in an effort to extend tax relief to as many vehicle owners as possible. (Attachment 1)

Bill R. Fuller, Associate Director, Public Affairs Division, Kansas Farm Bureau, testified in support of **Sub SB 332** indicating the problem is the inequity in the system used in the taxation of light trucks, including many pickup trucks. He requested an amendment to include 20m trucks. (Attachment 2)

LewJene Schneider, Director of Research and Legal Affairs, Kansas Livestock Association, testified in support of **Sub SB 332** and supported an amendment to include the 20m tags. (Attachment 3)

Bob Lott, Ottawa County Appraiser, testified he did not believe that **Sub SB 332** is the solution to the problem as it is a taxation (valuing) problem. He recommended that treasurers and appraisers use the same valuation tool at all times when valuing 1/2, 3/4 and 1 ton trucks. He recommended going back to the 1979 law, gross vehicle weight, and tax all 1/2, 3/4 and 1 ton trucks on the staggered system regardless of tag weight required. With tagging trailers, he believes it is a registration problem, and he recommends using the valuation solution. (Attachment 4)

The Chair called on Betty McBride, Director, Kansas Division of Vehicles, Department of Revenue, to reply to a question concerning what the fiscal note would be for **Sub SB 332**. There is no way to know what the fiscal note would be for each county and township, but felt there would be a loss for some counties and others there would not be a significant change; the registration fee would remain the same, so there should not be a loss to the State.

The Chair called on Mary Turkington, Kansas Motor Carriers Association, to comment on the registration process. Since January 1, 1956, there has been no registration on 1/2, 3/4, and 1 ton pickup trucks when gross weight category was adopted. The trailer fee is an identification fee until you get into the farm trailers. If the gross weight of a farm trailer plus the weight of the cargo is 6,000 lbs or less, it does not have to be registered. Other trailers must be registered. She has no objection to increasing the weight to 20,000 lbs as a proposed amendment, but would oppose going higher than the 20,000 lbs.

Betty McBride, Director, Kansas Division of Vehicles, provided a chart indicating how changing tags from advolorum to staggered tax and tag system would work. (Attachment 5) She also advised that depending on the county levy, some people may realize no difference in the amount they pay, and some may actually pay more with the tax and tag.

CONTINUATION SHEET

MINUTES OF THE HOUSE TRANSPORTATION COMMITTEE, Room 526 -S Statehouse, at 1:30 p.m. on March 24, 1997.

The hearing was closed on Sub SB 332.

SB 139 - Regulation of motor vehicles, traffic violations

The Chair opened discussion and final action on SB 139.

Representative Shore made a motion to table SB 139, motion seconded by Representative Dillon, and motion carried.

SB 29 - Persons with disabilities, accessible parking

The Chair opened discussion and final action on SB 29.

Bob Burke, Investigator, Shawnee County District Attorney, presented written testimony regarding a possible amendment to SB 29 on the House or Senate floor that would allow a disabled person who receives a parking citation, to get the citation dismissed when they "forget" to hang their placard. He encouraged committee members to not vote for this possible amendment. (Attachment 6)

Representative McKinney made a motion to strike lines 13, 14 and 15 on page 6 regarding deposit of snow and debris, motion seconded by Representative Dillon, and motion carried.

Representative Flower made a motion to change the word "handicap" to "disabled" on line 9 of page 6, motion seconded by Representative McClure, and motion carried.

Representative Powers made a motion to pass SB 29 favorably, as amended, motion seconded by Representative McClure, and the motion failed.

SB 174 - Preliminary breath test; refusal; penalty

The Chair opened discussion and final action on SB 174.

Representative McKinney made a motion to strike Section 1 of the bill and to maintain the current traffic infraction but increasing the penalty to \$50 for refusing the preliminary breath test and under BUI change to an unclassified misdemeanor not to exceed \$50, motion seconded by Representative Dillon, and motion carried.

Representative Powers made a motion to pass SB 174 favorably, as amended, seconded by Representative McKinney, and motion carried.

Sub SB 332 - Taxation of motor vehicles

The Chair opened discussion and final action on Sub SB 332.

Representative Shore made a motion to raise the weight to 20,000 lbs., seconded by Representative Aurand, and the motion carried.

Representative Shore made a motion to pass Sub SB 332 favorably, as amended, seconded by Representative Dillon, and motion carried.

Minutes of the March 18, March 19, and March 20 were presented for corrections or approval. Representative Humerickhouse made a motion to accept minutes as written, seconded by Representative Flower, and motion carried.

Meeting was adjourned at 3:00.

HOUSE TRANSPORTATION COMMITTEE GUEST LIST

DATE: March 24, 1997

NAME	REPRESENTING
TOM WHITAKER	Ks Motor Carriers Assn
Bob Lott	Ottawa County Appraiser
Jim Hamilton	Bourbon County Treasurer
Dick Bauman	KDOT
Ken Baker	Economic Lifelines
Mike Kelley	KS Motor Carriers Assn
MARY E TURKINGTON	Kansas Motor Carriers Assn.
Lawrence Schneider	Ks Livestock Assn.
Karen Kelley	Y&B
D. Scot Loyd	Swindoll, Tanzen, Hawk & Loyd, LLC, McPherson
Steve Blank	Hubbell Assoc.
Ron Sturgeon	Osborne Co. Leadership
Brad Mullen	Osborne Co Leadership Council
John DeMeClary	
Representative from Treborn	Legislature
Don DePue (Donnie O'Toole)	Intern Asst.
Jack Mullen	KAC
Jim Kelly	Ph E

BARBER COUNTY TREASURER

120 East Washington
MEDICINE LODGE, KANSAS
67104-1452

LINDA K. HAMILTON
Treasurer

PHONE
316-886-3775

Senate Bill 332

I would like to thank Senator Lee for introducing Senate Bill 332 in an effort to correct inequities in the taxation of "light weight" as opposed to "heavy weight" trucks. By law, pickups and trucks are classified for taxation according to the gross weight for which the vehicle is registered. "Light trucks" having a gross weight of 12,000 pounds or less are valued for taxation purposes on a set formula and are taxed under the staggered "tag and tax" system according to K.S.A. 79-5100. "Heavy trucks" registered for a gross weight of 16,000 pounds and above are valued at fair market value and taxed according to K.S.A. 79-306d. Thus, it is this underlying basis of vehicle taxation which is responsible for the inequities present in vehicle taxation today.

The inequities were further enhanced by legislation which was passed in 1995 which lowered property taxes on light weight vehicles taxed under the staggered "tag and tax" system while no changes were made in the taxation of "heavy trucks". The legislation which was passed provided for a gradual reduction in the assessment rate and a phase-out of the state-wide school levy portion of the average county levy over a five-year period. The property tax relief provided in this legislation was greatly needed and, although we are just now entering the second year of the adjustment, the tax relief has been noticed and appreciated by taxpayers state-wide.

This same tax relief, however, has broadened the inequities seen in vehicle taxation. As both the levy and the valuation continue to decrease annually on light trucks and cars the inequities between the two systems will, no doubt, continue to grow.

I have brought three examples with me today to illustrate the inequities. Example #1 reflects a 1993 Chevrolet tagged at 16,000 pounds for the 1995 registration year. This individual paid \$700.29 in personal property tax whereas he would have only been charged \$329.86 under the "light truck" method.

Example #2 illustrates a 1994 Ford tagged at 20,000 pounds for the 1995 registration year. This individual paid \$821.41 in personal property tax and would have paid only \$419.25 under the "light truck" method.

Example #3 shows a 1994 Chevrolet tagged at 16,000 pounds for the 1996 registration year. The taxpayer paid \$557.39 in personal property tax and would have been charged only \$296.43 if tagged as a light weight truck.

Each of the owners of the vehicles cited in the examples dropped their registration weight to 12,000 in order to avoid paying the enormous difference in taxes. This practice is understandably commonplace. Vehicle owners are willing to risk being ticketed and fined for not having their vehicles registered for the correct gross weight rather than pay the exorbitant difference in tax.

*House Transportation
Attachment 1
3-24-97*

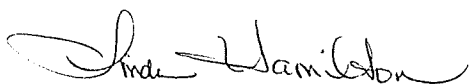
Senate Bill 332, as passed by the Senate, raises the weight of the trucks under the "tag and tax" system from 12,000 to 16,000. Obviously, the higher the weight of trucks that can be brought under the "tag and tax" system, the more taxpayers can experience relief from the inequities present in taxation between heavy and light trucks. It is hoped that this bill could be amended to also include those trucks tagged for 20,000 or higher in an effort to extend tax relief to as many vehicle owners as possible. One concern which has been expressed against raising the limit higher than originally proposed is that once under the "tag and tax" system, truck owners will no longer have the option of paying their registration on a "quarterly" basis. While it is true that "heavy truck" owners tagging their trucks for a gross weight of 20,000 or more presently do have the option of paying their annual registration amount on a quarterly basis, this slight help in cash flow will be more than compensated for in the lower total amount of property tax due. For example, the annual registration due on a 20,000 weight is \$132.25 or four quarterly payments of \$34.75. From the examples provided earlier in my testimony where inequities of several hundred dollars are common, one can see that the difference in property tax more than makes up for no longer having the option of paying the registration fee on a quarterly basis. Any displeasure on the part of vehicle owners who have lost the option of paying their registration on an annual basis can be easily dispelled by educating the customer over the counter of the savings in property tax he or she will be experiencing.

The "tag and tax" system of vehicle registration and taxation is convenient, one-stop shopping for taxpayers and has also greatly enhanced the efficiency of taxation within the courthouse. Vehicle owners whose vehicles fall under the light weight "tag and tax" system come to one office for titling, registration, and taxation of their vehicles. Registration periods are "staggered" according to the first letter of the last name which aids in work flow in the Treasurer's office throughout the year.

On the contrary, owners whose vehicles fall under the "heavy truck" classification are submitted to the proverbial "go to the next office" routine to title and register their vehicle in the Treasurer's office and then turn it in for assessment in the Appraiser's office. Not only is this system time-consuming and frustrating for vehicle owners, it also causes a tremendous work load in three offices within the courthouse and provides many opportunities for vehicles to "fall thru the cracks" and be overlooked within the taxation system. It seems logical that the more vehicles that can be administered thru the "tag and tax" system, the more efficient the entire vehicle registration system will be for everyone involved.

In summary, the inequity and unfairness of vehicle taxation between "light weight" vs. "heavy weight" vehicles certainly deserves consideration. We live in a day when lawsuits are routine. This dilemma and the taxpayers involved deserve a proactive response to the situation. I trust this testimony and the examples provided have given some insight into the magnitude of the problem.

Respectfully submitted this 24th day of March, 1997.



Linda Hamilton
Barber County Treasurer

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KANSAS

Department of Revenue
Division of Vehicles
Topeka, KS 66626-0001

Plate No. 3TC830

TITLE AND REGISTRATION APPLICATION

TRANSACTION

TYPE RRHTST DESCRIPTION
REGISTRATION RENEWAL
DATE 01-17-1995

TRANSACTION I.D.#

004100950117-0011

KAT

AND/OR

OWNER'S NAME

REGISTRATION

VEHICLE ID NUMBER

2DCEK17KOP1239914

VEHICLE TYPE

HEAVY TRUCK (>12M)

PLATE NO. 3TC830

REGISTRATION TYPE

STANDARD

DECAL NO. TR0003081

MAKE MODEL YEAR

CHEV CK10753 93

STYLE TRUCK CLASS

PK FARM

REGISTRATION EXPIRES: 12-31-1995

MILEAGE PUR/T_o KS DATE

0000010

EMPI/GROSS WT.

16000

OLD DECAL

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FEE SUMMARY

TYPE	AMOUNT
RGSTRN/SRVC FEE	\$37.25

I hereby certify that I am a resident or have a bona fide place of business in this county and that I am an owner of and have in effect financial security for the aforementioned vehicle as required by law. I further certify that the information in this application is true and correct to the best of my knowledge and belief.

FALSE CERTIFICATION CAN RESULT IN CRIMINAL PROSECUTION

Insurance Policy Number 21A-27-33

Company UNION MUTUAL INSURANCE

TOTAL AMOUNT \$37.25

Owner's Signature(s) SIGNATURE ON FILE

Date

Property Tax Statement

Prior Year Tax

Tax Paid

Penalty

TOTAL

VEHICLE TYPE HT

CLASS

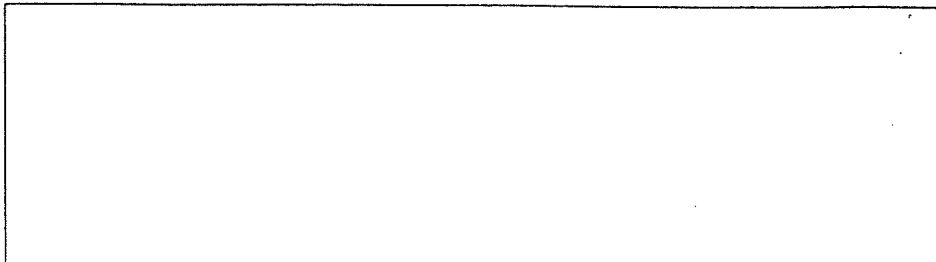
TAX VALUE

REG. TYPE ST

SITUS BA

TAX UNIT

PLATE NO. 3TC830



AMOUNT RECEIVED	\$37.25
CHANGE DUE	\$0.00

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11484957

PERSONAL PROPERTY FILE INQUIRY
HEADER SCREEN

CITY/TWP #- 04 -ID #- 0000695

Name-

Del Code

Addr1-

Location-

Addr2-

USD Dist#- 255 Tax Unit- 004

City-

0000

Alpha Name

Assessed

4770

Penalty

Appraised

15900

Tax

700.29

Statement #

07137

TYPE

MAKE

MODEL

YEAR

STYLE

04

CHEV

K19

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CMD 1 FOR ALPHA SCREEN

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CMD 2 FOR SUMMARY SCREEN

DATE 96 02 09

KSA 79-5100 MOTOR VEHICLE TAX CHART
TO BE USED FOR 1995 LEVIED TAXES

TIME 1

TAXABLE VALUE:	3175.20	COUNTY:	BARBER
VEHICLE TYPE:	ALL	MILL LEVY:	0.112922
CLASS CODE:	17	VEHICLE YEAR:	1993

TOTAL YEARLY FEE:	329.86	REGULAR/	
MONTH OF PURCHASE		GRANDFATHERED TAX	

EXPIRATION MONTH	JUN	329.86
	JUL	299.98
	AUG	270.10
	SEP	240.22
	OCT	210.34
	NOV	180.46
	DEC	150.58
	JAN	125.49
	FEB	100.39
	MAR	75.29
	APR	50.19
	MAY	25.09

CMD3--PRIOR MENU

CMD7--PRIOR SCREEN

ENTER--CONTI

KANSAS

Department of Revenue
Division of Vehicles
Topeka, KS 66626-0001

Plate No. 5TD977

TITLE AND REGISTRATION APPLICATION

TRANSACTION
TYPE RRHTST DESCRIPTION
REGISTRATION RENEWAL
DATE 01-26-1995

TRANSACTION I.D.#

004100900126-0005

SEE

OWNER'S NAME

RELATIONSHIP

AND/OR

VEHICLE ID NUMBER 1FTHX26HORKB03413	VEHICLE TYPE HEAVY TRUCK (0120)	PLATE NO. 5TD977
MAKE FORD	REGISTRATION TYPE STANDARD	DECAL NO. TK0003170
MODEL	TRUCK CLASS PK FARM	REGISTRATION EXPIRES: 12-31-1995
YEAR 94	MP/GROSS WT. 20000	OLD DECAL
MILEAGE 0001095	PUR/To KS DATE	

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FEE SUMMARY

TYPE	AMOUNT
REGISTRATION/SRVC FEE	\$42.25
UNTY MISC	\$0.30

I hereby certify that I am a resident or have a bona fide place of business in this county and that I am an owner of and have in effect financial security for the aforementioned vehicle as required by law. I further certify that the information in this application is true and correct to the best of my knowledge and belief.

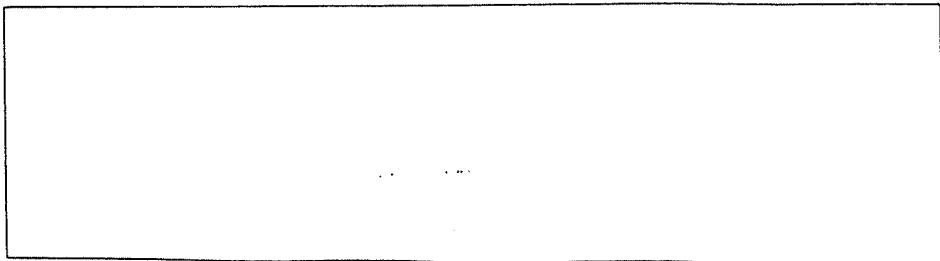
FALSE CERTIFICATION CAN RESULT IN CRIMINAL PROSECUTION

Insurance Policy Number 4 9999
Company FARM BUREAU

TOTAL AMOUNT \$42.75

Owner's Signature(s) SIGNATURE ON FILE Date _____

Property Tax Statement	Prior Year Tax	VEHICLE TYPE	HT	REG. TYPE	ST	PLATE NO.
Tax Paid		CLASS		SITUS	BA	5TD977
Penalty		TAX VALUE		TAX UNIT		
TOTAL						



AMOUNT RECEIVED \$42.75
CHANGE DUE \$0.00

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Personal Property Tax

PERSONAL PROPERTY FILE THROUGH

HEADER SCREEN

CITY/TWP #- 04 -ID #- 0001229

Name-

Del Code

Addr1-

Location-

Addr2-

USD Dist#- 255 Tax Unit- 004

City-

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Assessed

5595

Penalty

Alpha Name

Appraised

18450

Tax

821.41

Statement #

07195

TYPE

MAKE

MODEL

YEAR

STYLE

FORD

X26

94

CMD 1 FOR ALPHA SCREEN

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CMD 2 FOR SUMMARY SCREEN

WIPS Inquiry

1 DATE 96 02 09 RSA 79-5100 MOTOR VEHICLE TAX CHART TIME 10.0
 2 TO BE USED FOR 1995 LEVIED TAXES
 3

4 TAXABLE VALUE: 4284.00 COUNTY: BARBER
 5 VEHICLE TYPE: ALL MILL LEVY: 0.112922
 6 CLASS CODE: 18 VEHICLE YEAR: 1994

7 TOTAL YEARLY FEE: 419.25 REGULAR/ GRANDFATHERED TAX
 8 MONTH OF PURCHASE

9	EXPIRATION MONTH ==>	OCT	419.25
10		NOV	378.94
11		DEC	339.62
12		JAN	304.74
13		FEB	270.90
14		MAR	237.04
15		APP	203.17
16		MAY	169.31
17		JUN	135.45
18		JUL	101.58
19		AUG	67.72
20		SEP	33.86
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KANSAS

Department of Revenue
Division of Vehicles
Topeka, KS 66626-0001

Plate No. GTD567

TITLE AND REGISTRATION APPLICATION

TRANSACTION
TYPE RRHTST DESCRIPTION
REGISTRATION RENEWAL
DATE 02-08-1996

TRANSACTION I.D.#

004100960208-0037

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OWNERS
NAME

DBA

REGISTRATION

OLD DECAL

VEHICLE ID NUMBER 2GCEC19K4R1225644	VEHICLE TYPE HEAVY TRUCK (>12M)	PLATE NO. GTD567
MAKE CHEV	REGISTRATION TYPE STANDARD	DECAL NO. TK0002350
MODEL CC10753	TRUCK CLASS PK FARM	REGISTRATION EXPIRES: 12-31-1996
YEAR 94	MP/GROSS WT. 16000	
MILEAGE 0000025	PUR/TO KS DATE	

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FEE SUMMARY	
TYPE	AMOUNT
ROSTRN/SRVC FEE	\$37.25

I hereby certify that I am a resident or have a bona fide place of business in this county and that I am an owner of and have in effect financial security for the aforementioned vehicle as required by law. I further certify that the information in this application is true and correct to the best of my knowledge and belief.

FALSE CERTIFICATION CAN RESULT IN CRIMINAL PROSECUTION

Insurance Policy Number 772608
Company FARM BUREAU

TOTAL AMOUNT \$37.25

Owner's Signature(s) _____

Date

2-8-96

Property Tax Statement	Prior Year Tax
Tax Paid \$0.00	\$0.00
Penalty	
CRDT TOTAL	
TTL \$0.00	\$0.00

VEHICLE TYPE HT	REG. TYPE ST	PLATENO. GTD567
CLASS	SITUS BA	
TAX VALUE	TAX UNIT	

AMOUNT RECEIVED	\$37.25
CHANGE DUE	\$0.00

14393566

PERSONAL PROPERTY FILE INQUIRY
HEADER SCREEN

CITY/TWP #- 63 -ID #- 0000030

Name _____ Del Code _____
Addr1 _____ Location _____
Addr2 _____ USD Dist# 254 Tax Unit 110
City _____

Alpha Name ERB, STEVE

Assessed 4530 Penalty _____ Appraised 15100
Tax 557.39 Statement # 07936

TYPE 04 MAKE MAKE MODEL YEAR 94 STYLE

CMD 1 FOR ALPHA SCREEN ENTER FOR MAIN SCREEN
CMD 7 FOR EOJ CMD 2 FOR SUMMARY SCREEN

VIPS Inquiry

DATE 03 11 97

KSA 79-5100 MOTOR VEHICLE TAX CHART TO BE USED FOR 1996 LEVIED TAXES

TIME 15

TAXABLE VALUE:	2714.80	COUNTY:	BARBER
VEHICLE TYPE:	ALL	MILL LEVY:	0.116489
CLASS CODE:	16	VEHICLE YEAR:	1994
TOTAL YEARLY FEE:	296.43	REGULAR/	
MONTH OF PURCHASE:		GRANDFATHERED TAX	

EXPIRATION MONTH ==>	MAY	256.43
	JUN	270.08
	JUL	243.73
	AUG	217.38
	SEP	191.03
	OCT	164.68
	NOV	138.34
	DEC	111.99
	JAN	85.64
	FEB	59.29
	MAR	32.94
	APR	6.59

CMD3~PRIOR MENU

CMD7~PRIOR SCREEN

ENTER CONTI



PUBLIC POLICY STATEMENT

HOUSE COMMITTEE ON TRANSPORTATION

RE: Sub. SB 332 - Provides pickup truck taxation equity.

**March 24, 1997
Topeka, Kansas**

**Presented by:
Bill R. Fuller, Associate Director
Public Affairs Division
Kansas Farm Bureau**

Chairman Hayzlett and members of the House Committee on Transportation, I am Bill Fuller, Associate Director of the Public Affairs Division for Kansas Farm Bureau.

We certainly appreciate this opportunity to outline a concern of many of the farmers and ranchers who are members of the 105 county Farm Bureaus in Kansas. The problem is the inequity in the system used in the taxation of light trucks, including many pickup trucks.

Trucks having a gross weight of 12,000 pounds or less are valued on a set formula and are taxed using the "tag and tax" system. Trucks with a gross weight of 16m, 20m and 24 are valued at market value and taxed as personal property. The inequities are becoming more evident after the passage of legislation in 1995 that reduced the assessment rate and is phasing-out, over a four-year period, the statewide school levy on autos, vans and light trucks.

*House Transportation
Attachment 2
3-24-97*

Sub. SB 332 reduces the problem by bringing 42,403 16m trucks under the "tag and tax" system of registration and taxation:

- 34,138 Farm
- 7346 Regular
- 755 Local
- 160 6m Mile
- 4 Custom Harvester

We suggest amending the bill to add 16,588 20m trucks:

- 11,778 Farm
- 4,289 Regular
- 430 Local
- 89 6m Mile
- 2 Custom Harvester

We commend and express appreciation to Senator Janis Lee, the sponsor of the bill, for her leadership and work toward correcting this inequity. The 40-0 Senate vote was overwhelming and certainly appreciated. We respectfully ask the House Transportation Committee to approve this plan to resolve the issue of tax inequity.

Thank You!



Since 1894

**TO: Representative Hayzlett and House Transportation
Committee Members**

FROM: LewJene Schneider, Director of Research and Legal Affairs

DATE: March 24, 1997

RE: Substitute for Senate Bill 332

Chairman Hayzlett and members of the Committee, thank you for the opportunity to appear before you today. I am LewJene Schneider, Director of Research and Legal Affairs for the Kansas Livestock Association.

The Kansas Livestock Association is in support of Substitute for Senate Bill 332. This legislation will equalize 12m and 16m pickup/truck taxes. Inequities exist in the property tax between larger tagged trucks and 12m trucks.

The smaller weight vehicles fall under the classification system. As you know, the Kansas Legislature passed a motor vehicle property tax reduction plan several years ago. Trucks having a gross weight of 12,000 pounds or less are valued for taxation purposes on a set formula and are taxed under the staggered "tag and tax" system, pursuant to K.S.A. 79-5100.

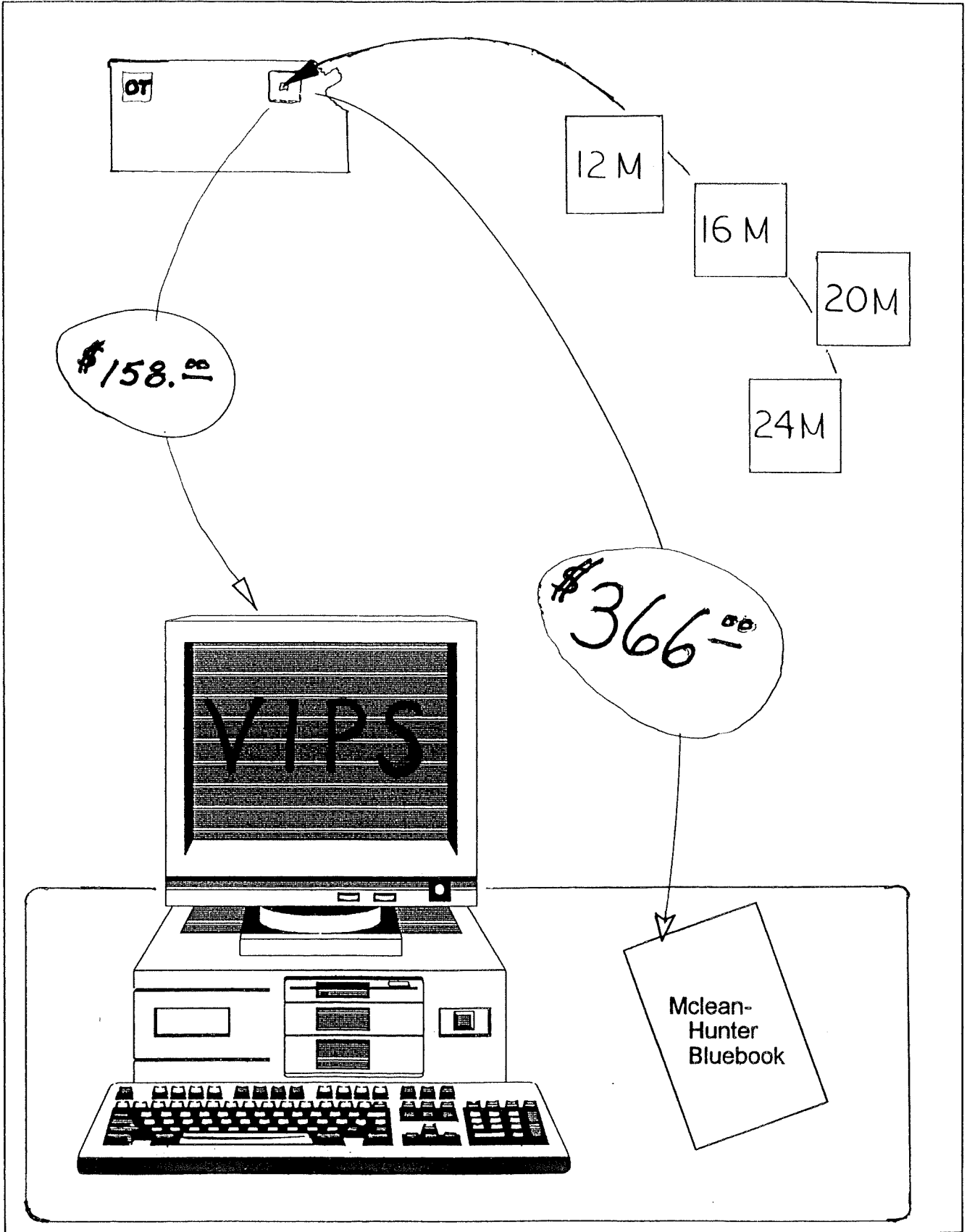
The 16m and 20m tags were omitted in the plan. Therefore, the larger tagged pickups are currently being valued on a fair market value and taxed according to K.S.A. 79-306d. These pickups are subject to the county wide average mill levy, and the difference in property tax on the same vehicle, depending on the gross weight for which the vehicle is registered, is anywhere from \$100 to \$400.

Substitute for Senate Bill 332 will address the discrepancy in the tag and property tax issue. We would support the amendment to include 20m tags in the bill.

We would ask that the committee pass this bill favorably out of committee.

Thank you for your time and consideration.

*House Transportation
Attachment 3
3-24-97*



House Transportation
Attachment 4
3-24-97

Ottawa County Appraiser's Office

Ottawa County Appraiser's Office
Suite 110 - Courthouse
307 N. Concord
Minneapolis, Kansas 67467
67467-2140

Phone: 913-392-3037
Fax: 913-392-3605

Monday, March 24, 1997

Truck Valuation Inequity A "Taxing" Problem Ref: SB332

Thank you all and especially thanks to Representatives Hayzlett and Freeborn for all your interest in finally resolving a problem that has been "taxing" treasurers and appraisers for 17 years. That is not intended to make a joke of the plight of those who have literally been taxed unjustly by the present system. You may never know how many will applaud you for accomplishing a correction.

The fact SB332 exists and you are working on it here today is evidence of a sincere interest in resolving the problem. Statewide, it is an encouragement to people to know that this has finally gotten attention beyond the treasurer, appraiser, and taxpayer level; those who have been confronted by the disparity for so long (confronted in a literal sense on some occasions).

I have some good news and some bad news. The good news first, and that is that there is a solution to the problem; in fact 2. The bad news is that it is not in SB332 as it is now written. It is my intent and I pray I can do this with out offense to anyone; but I tell the truth and do not lie. This is a taxation (valuing) problem that manipulating registration will not resolve.

If we are to eliminate the injustices, it makes absolutely no difference where we place the slide on the scale beam of registration weight. As long as we retain and continue to use 2 very diverse valuation methods, the unfairness in taxation will forever exist.

No. 1. You can provide that treasurers and appraisers use the same valuation tool at all times when valuing $\frac{1}{2}$, $\frac{3}{4}$ and 1 ton trucks (pickups). That will assure that there is never a significant variation in the taxes regardless of how they are tagged weightwise.

Although it will result in a significant tax cut to pickup owners who have been assaulted by the current application of the law, and loss of local revenue, I would suggest that appraisers be compelled to use the same

values that exist on the treasurer's computer system. In this way all similar pickups would be valued exactly the same and insure uniformity and equity in taxes. No grounds for future complaints.

No. 2. We can go back to the original 1979 law, recognize it's use of the perfectly defined phrase, **gross vehicle weight** was not by accident. The legislators at that time knew very keenly what they were about. It was a subsequent confusion over **G.V.W.** and "registration weight" that created the conflict that still exists today. We could amend to the wording back to that of the original bill, and apply the law as it was first intended. That is, that all $\frac{1}{2}$, $\frac{3}{4}$, and 1 ton trucks (pickups) were intended to be taxed on the staggered system regardless of tag weight required. That was consistent with the paramount effort at the time to spread tax obligations over the calendar year.

Please review the NADA copies and take special note of that clean, wide break between the heaviest 1 tons at 10,500 lbs GVW, and the lightest $1\frac{1}{2}$ ton vehicles at 13,800 lbs GVW.

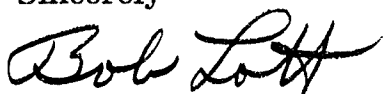
Did I say 2 solutions ??

There are 3. Nearly every farmer and rancher has a \$5 calculator in the bib of his overalls or denim vest pocket. When he goes to town at the first of the year to tag his 24' stock trailer; he is obligated to tag it at least 8M (8,000). When he subsequently comes in to tag his pickup he draws his trusty calculator and keys in 1 2 0 0 0 and hits the + and next he keys in 8 0 0 0 and slams the = sign; 20,000 pops on the screen and he reckons that is enough to haul all the bull he can cram in that trailer come sale day. Wrong, that 8M on his trailer equals zero. I think the solution to this is somewhat obvious, but that is a registration problem and my recommendation is to use one of the valuation solutions above.

As an aside however, you may want to address the what some see as fraud or deception in the practice of registering of farm trailers by tag weight.

Thank you, and may God bless your energies.

Sincerely



Bob Lott

Ottawa County Appraiser

**GROSS
VEHICLE
WEIGHT**

One will notice in the original law in 1979, that the legislature used the industry term, gross vehicle weight.

Gross Vehicle Weight is a very objective, concrete measure that a manufacturer credits to his product and is identified in the VIN. It is my understanding that manufacturers GVW is based on certain federal standards for safety that take in to account such things as tire size, weight bearing capacity of springs etc.

From the copies of NADA pages that are provided, one will be able to discern there is a very neat, clean break between those vehicles commonly referred to as $\frac{1}{2}$, $\frac{3}{4}$ and 1 ton trucks (pickups) and the lightest GVW for the medium and heavy duty trucks beginning with what we would call $1\frac{1}{2}$ ton and larger.

Having talked with some of them at the time, it was obvious that they recognized that nice little break and it was their intent at that time that to simplify and equalize taxing of pickups, all $\frac{1}{2}$, $\frac{3}{4}$ and 1 ton trucks were to be taxed at the time of registration. There could then be no inequity in taxes between neighbors who employ these grand utilitarian vehicles in a great diversity of ways.

After having paid the taxes to the treasurer, each owner would then have a very subjective decision to make as to how heavy he wanted to register his vehicle, and whether he cares to do so in a manner that would provide for the lawful operation. BUT, the two, though outwardly seeming to be related, are in fact two separate functions. The SB332 as it presently stands only shifts the point of conflict and inequity to a new place on the scale, and creates more problem, now bringing the $1\frac{1}{2}$ ton trucks into the fray.

Respectfully,

Bob Lott

Article 51.—MOTOR VEHICLES

79-5101. Definitions. As used in this act the term "motor vehicle" means and includes all motor vehicles required to be registered under the provisions of article 1 of chapter 8 of the Kansas Statutes Annotated and amendments thereto, except: (a) Motor vehicles assessed and taxed by the director of property valuation under the provisions of chapter 79, article 6a, of the Kansas Statutes Annotated, and amendments thereto; (b) motor vehicles of public service companies whose property is assessed by the director of property valuation under the provisions of article 5a of chapter 79 of the Kansas Statutes Annotated, and amendments thereto; (c) motor vehicles owned by a manufacturer of motor vehicles which are returned for taxation purposes by the manufacturer on an average inventory basis under the provisions of article 10 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto; (d) motor vehicles owned or possessed by motor vehicle dealers which are taxed under the provisions of K.S.A. 79-1016 *et seq.* and amendments thereto; (e) mobile homes; (f) motor vehicles having a gross vehicle weight of more than 12,000 pounds; and (g) motor vehicles which are exempted from property taxation under the provisions of the Kansas Statutes Annotated or the Kansas constitution.

History: L. 1979, ch. 309, § 1; L. 1980, ch. 325, § 1; L. 1982, ch. 396, § 3; L. 1983, ch. 335, § 1; April 7.

Attorney General's Opinions:

Registration and taxation of motor vehicles; home rule powers; duties of county officers. 80-88.

Vehicle registration; payment of personal property taxes for preceding year. 82-198.

Personal property tax on motor vehicles, 86-147.

CASE ANNOTATIONS

1. Requiring payment of all personal property taxes as condition precedent to registering motor vehicle under 8-173 is constitutional. *State v. Raulston*, 9 K.A.2d 714, 721, 687 P.2d 37 (1984).

At present ~~we~~ ^{the Counties} are (Assessing) taxing
A share of motor vehicles by virtue of
the owners desire to tag that vehicle
to a certain weight. If that weight
is in excess of 12000 Lbs, then a value
is assigned from a source which is
different than that which would have
been assigned if the decision had been
to tag under 12000 Lbs.

~~XXXXXX~~

In an effort to streamline & simplify that portion of taxation which requires a separate (assessment) activity because of a tag weight decision - I would offer a suggestion that legislation be introduced to accommodate the registration of "all" licensed motor vehicles ~~the~~ (locally assessed) including mopeds ~~presently~~ through the V.P.S. system currently in use in all Kansas Counties.

One of the side benefits would be reduced administrative cost both monetary and manpower, that could be utilized in a more beneficial manner.

T-10 CHEVROLET 1979-78

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
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1979 CHEVROLET—continued

C5D042 (C50). 2½ Ton. GVW 13,800-18,500. W.B. 125-167. V8 350 CID. Tires 8.25x20E.						
6100	Ch & Cab	C50042	\$9139	5248	5500	7175
C6D042 (C60). 3 Ton. GVW 16,000-24,000. W.B. 125-218. V8. 350 CID. Tires 8.25x20E.						
6900	Ch & Cab	C6D042	\$9438	5507	6225	8025
C7D042 (C65). 4½ Ton. GVW 19,200-30,500. W.B. 125-254. V8. 366 CID. Tires 8.25x20E.						
8000	Ch & Cab	C7D042	\$10,618	6514	7200	9250
C5D-C7D SERIES						
75	Add Custom Appearance Pkg.		\$ 146		75	100
50	Add Scottsdale Pkg.		76		50	75
100	Add Cheyenne Pkg.		146		100	125
600	Add Platform & Stake 9'		844		550	700
700	Add Platform & Stake 12'		955		650	800
J8C042 BRUIN. 5 Ton. GVW 23,160-33,200. W.B. 139-217. V8. 427 CID. Tires 10.00x20F.						
	Ch & Cab	J8C042	\$19,434	7905		

TILT CAB GASOLINE ENGINE TRUCKS

W6N042 (T60). 3 Ton. GVW 17,000-25,160. W.B. 133-199. V8. 350 CID. Tires 8.25x20E.						
8900	Ch & Cab	W6N042	\$12,612	6062	8025	10200
W7N042 (T65). 4½ Ton. GVW 20,200-27,500. W.B. 133-199. V8. 366 CID. Tires 8.25x20E.						
9900	Ch & Cab	W7N042	\$13,487	6683	8925	11350

OPTIONAL GASOLINE ENGINES 2½ TON & OVER.

250	Add V8 366 CID Eng. (C6, W6)				225	325
150	Add V8 427 CID Eng. (C7, W7)				150	200
150	Add V8 454 CID Eng. (C7)				150	200
25	Deduct 6 Cyl. 292 CID Eng. (C5, C6)				25	25

CONVENTIONAL DIESEL ENGINE TRUCKS

C6D042 (C60). 3 Ton. GVW 16,000-24,000. W.B. 125-218. 4 Cyl. 4-53T Diesel. Tires 8.25x20E.						
	Ch & Cab	C6D042	\$12,420	5507		
C7D042 (C65). 4½ Ton. GVW 19,200-30,500. W.B. 125-254. 4 Cyl. 4-53T Diesel. Tires 8.25x20E.						
	Ch & Cab	C7D042	\$13,438	6514		
J8C042 BRUIN. 5 Ton. GVW 23,160-33,200. W.B. 139-217. 6V53-N Diesel. Tires 10.00x20F.						
	Ch & Cab	J8C042	\$23,784	7905		

1978 CHEVROLET

LUV: ½ Ton. GVW 3550-4150. W.B. 102.4-117.9. 4 Cyl. 110.8 CID Tires E78x14B. AT.						
3650	Ch & Cab	CL10503	\$3721	2095	3300	4400
3750	Pickup	CL10503	3885	2315	3375	4525
EL CAMINO: ½ Ton. GVW 4424-4674. W.B. 117.1". V8 305 CID. Tires P205/75R-14. AT., PS.						
3700	Sedan Pickup	1AW80	\$4843	3076	3350	4475
3800	Sedan Pickup Super Sport	1AW80/215	5022	3076	3425	4575
100	Add Conquista Pkg.		146		100	125
25	Add 350 CID Eng.		115		25	50
75	Deduct 200 CID V6 Eng.				75	75
K10 BLAZER: ½ Ton. 4WD. GVW 6200. W.B. 106.5. V8 305-2 CID. Tires H78x15B. AT.						
5500	Utility (Hardtop)	CK10516	\$6397	3928	4950	6375
5400	Utility (Folding Top)	CK10516	6297	3780	4875	6250
500	Add Cheyenne Pkg.		781		450	600
25	Add 350-4 CID Eng.		115		25	50
75	Add 400-4 CID Eng.		280		75	100
1050	Deduct 2WD (GVW 6050)				950	1050
G10 VAN: ½ Ton. GVW 4900-6000. W.B. 110-125. V8 305 CID (350CID Beauville). Tires G78x15B. AT.						
3300	Panel	CG11005	\$4609	3652	2975	4050
3650	Sportvan	CG11006	5468	3956	3300	4400
4100	Beauville Sportvan	CG11306	6296	4323	3700	4900

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

1980 JANUARY 1980

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CHEVROLET 1979 T-9

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
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1979 CHEVROLET—continued

P20 STEP VAN: ¾ Ton. GVW 6800-8000. W.B. 125-133. V8. 350 CID (5.7 Litre). Tires 8.75x16.5C. AT.						
5700	Steel Panel 10'	CP20842	\$7287	5311	5150	6775
P30 STEP VAN: 1 Ton. GVW 7600-14,000. W.B. 125-157. V8 350 CID (5.7 Litre). Tires 8.75x16.5C. AT.						
5900	Steel Panel 10'	CP30842	\$7487	5485	5325	6975
P SERIES						
550	Add Aluminum				500	650
200	Add 11,000 lb. Rear Axel (P30)				200	250
150	Add V8 454 CID (7.4 Litre) Eng.				150	200

CONVENTIONAL GASOLINE ENGINE TRUCKS

C10: ½ Ton. GVW 4900-7000. W.B. 117.5-131.5 V8. 305 CID (5.0 Litre). Tires GR78x15B. AT.						
3900	Ch & Cab	CC10703	\$4943	3406	3525	4675
3950	Pickup Step 6½'	CC10703	5091	3570	3575	4725
4000	Pickup Fleet 6½'	CC10703	5091	3629	3600	4775
4000	Pickup Step 8'	CC10903	5171	3693	3600	4775
4050	Pickup Fleet 8'	CC10903	5171	3767	3650	4825
5000	Suburban (Endgate)	CC10906	6614	4285	4500	5850

C10 DIESEL: ½ Ton. GVW 5300-6200. W.B. 117.5-131.5. V8. 350 CID (5.7 Litre). LF9 Diesel. Tires GR78-15B. AT.

	Pickup Step 6½'	CC10703	\$6849	3863		
	Pickup Fleet 6½'	CC10703	6849	3921		
	Pickup Step 8'	CC10903	6929	3988		
	Pickup Fleet 8'	CC10903	6929	4062		

C20: ¾ Ton. GVW 6400-8200. W.B. 131.5-164.5. V8. 350 CID (5.7 Litre). Tires 8.75x16.5C. AT.

4350	Ch & Cab	CC20903	\$5481	3693	3925	5150
4400	Pickup Step 8'	CC20903	5777	4077	3975	5200
4450	Pickup Fleet 8'	CC20903	5777	4151	4025	5250
4750	Ch & Bonus Cab	CC20943	6233	4224	4275	5575
4850	Pickup Filt. Bonus Cab 8'	CC20943	6516	4682	4375	5675
5050	Ch & Crew Cab	CC20943	6634		4550	5900
5150	Pickup Fleet Crew Cab	CC20943	6918		4650	6000
5450	Suburban (Endgate)	CC20906	7075	4556	4925	6325

C30: 1 Ton. GVW 8600-10,000. W.B. 131.5-164.5. V8. 350 CID (5.7 Litre). Tires 9.50x16.5D. AT.

4650	Ch & Cab	CC30903	\$5941	3899	4200	5650
4700	Pickup Step 8'	CC30903	6237	4283	4250	5700
4750	Pickup Fleet 8'	CC30903	6237	4358	4275	5775
5250	Ch & Bonus Cab	CC30943	6740	4453	4725	6300
5350	Pickup Filt. Bonus Cab 8'	CC30943	7023	4911	4825	6400
5350	Ch & Crew Cab	CC30943	6900		4825	6400
5450	Pickup Filt. Crew Cab	CC30943	7183		4925	6500

C10-30 SERIES

200	Add F44 Big 10	\$ 375			200	250
200	Add Scottsdale Pkg.				200	250
300	Add Cheyenne Pkg.				275	375
450	Add Silverado Pkg.				425	525
450	Add Chevy Sport Pkg.				425	525
100	Add Camper Special Pkg.				100	125
200	Add Camper Deluxe Pkg.				200	250
50	Add 350 CID (5.7 Litre) Eng. (C10)				50	75
75	Add 400 CID (6.6 Litre) Eng.				75	100
150	Add 454 CID (7.4 Litre) Eng.				150	200
500	Add Stake				450	600
350	Add Dual Rear Wheels				325	425
	Add Heavy Duty Chassis					
75	Deduct 6 Cyl. 250 CID Eng.				75	75
25	Deduct 6 Cyl. 292 CID Eng.				25	25

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

MIDWEST EDITION

T-24 DODGE 1979

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
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1979 DODGE

D50: 1/2 Ton. GVW 3880. W.B. 109.4. 4 Cyl. 2000CC (Sport 2600CC). Tires 6.00x14C. AT.

4450	Pickup Sweptline	9JL4	\$4819	2410	4025	5250
4950	Sport Pickup Sweptline	9JP4	5608	2410	4475	5800
150	Add Skylight Sun Roof		216		150	200

AW100: RAMCHARGER. 1/2 Ton. 4WD. GVW 4800-6050. W.B. 106". V8. 318 CID. Tires FR78-15B. AT.

5625	Utility (With Top)		\$7286		5075	6500
450	Add S.E. Package		647		425	525
50	Add V8 360 CID Eng.		125		50	75
75	Deduct 6 Cyl. 225 CID Eng.				75	75
1150	Deduct 2WD (AD Prefix)				1050	1150

B100: 1/2 Ton. GVW 4700-6000. W.B. 109.6-127.6. V8. 318 CID. Tires ER78-15B. AT.

4550	Sportsman Wagon		\$6287		4100	5375
3950	Tradesman Van		5580	3433	3575	4725
350	Add Custom Sportsman Pkg.		465		325	425
500	Add Royal Sportsman Pkg.		675		450	600
750	Add Royal Sportsman S.E. Pkg.		915		675	850
150	Add Royal Exterior Pkg.				150	200
100	Add Royal Interior Pkg.				100	125
750	Add Street Van Pkg.				675	850
300	Add Insulation Pkg. Hvy. Duty				275	375
200	Add B200				200	250
350	Add B300 (Van)				325	425
	Add B300 (Spt. Wgn.)					
	Add Sunscreen Glass					
250	Add Sky Lite Sun Roofs				225	325
100	Add 8 Pass. Pkg.				100	125
250	Add 12 Pass. Pkg.				225	325
300	Add 15 Pass. Pkg.				275	375
	Add Travel Seating Pkg.					
350	Add Maxi Wagon (B200-B300)				325	425
350	Add Maxi Van (B200-B300)				325	425
50	Add V8 360 CID Eng.				50	75
75	Deduct 6 Cyl. 225 CID Eng.				75	75

CB300: 3/4-1 Ton. GVW 7500-10,000. W.B. 127.6-145.6. V8. 360 CID. Tires 8.75x16.5E. AT.

5700	KaryVan10x80" WBody		\$7124	4538	5150	6575
6500	KaryVan12x96" WBody		8411	4563	5850	7400

CB400: 1 Ton. GVW 11,500. W.B. 163.6. V8. 360 CID Eng. Tires 8.00-16.5E. AT.

	KaryVan15x96" WBody		\$9760	6403		
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CONVENTIONAL GASOLINE ENGINE TRUCKS

D100 CUSTOM: 1/2 Ton. GVW 4800-6050. W.B. 115-131. V8. 318 CID. Tires FR78-15B. AT.

3875	Pickup Utiline 6 1/2'		\$4955	3432	3500	4650
3925	Pickup Sweptline 6 1/2'		4955	3402	3550	4700
3925	Pickup Utiline 8'		5134	3507	3550	4700
3975	Pickup Sweptline 8'		5134	3477	3600	4750

D150 CUSTOM: 1/2 Ton. GVW 6050. W.B. 115-149. V8. 318 CID. Tires L78-15B. AT.

4325	Pickup Utiline 6 1/2'		\$5300	3647	3900	5125
4375	Pickup Sweptline 6 1/2'		5300	3617	3950	5175
4375	Pickup Utiline 8'		5378	3767	3950	5175
4425	Pickup Sweptline 8'		5378	3727	4000	5225
4575	P'kup Sweptline Club Cab 6 1/2'		5696	3727	4125	5400
4675	P'kup Sweptline Club Cab 8'		5774	3857	4225	5500

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

1980 JANUARY 1980

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DODGE 1979-78

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	A. Retail
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1979 DODGE—continued

D200 CUSTOM: ¾ Ton. GVW 6200-8100. W.B. 131-165. V8. 318 CID. Tires 8.00-16.5D. AT.

4475	Pickup Utrline 8'	\$5577	3812	4050	5275
4525	Pickup Sweptline 8'	5577	3772	4075	5350
4775	P'kupSweptlineClubCab8'	5872	3965	4300	5600
5125	P'kupSweptlineCrCab6½'	6465	4190	4625	5975
	PickupSweptlineCrewCab8'	6643	4455		

D300 CUSTOM: ¾-1 Ton. GVW 8600-10,000. W.B. 131-165. V8. 360 CID. Tires 9.50-16.5E. AT.

4525	Ch & Cab (W.B. 131")	\$5474	3930	4075	5525
4725	P'kupSweptline8'(W.B.131")	5737	4320	4275	5725
4825	Ch & Cab (W.B. 135")	5936	3965	4350	5850
	Ch&ClubCab(W.B.149")	6322	4135		
5075	P'kupSweptlineClbCab8'	6046	4430	4575	6100
5025	Ch & Cab (W.B. 159")	6014	4110	4525	6050
5325	P'kupSweptlineCrCab8'	6565	4440	4800	6375

D400 CUSTOM: 1 Ton. GVW 10,100-10,500. W.B. 135-159. V8. 360 CID. Tires 8.00-16.5E. AT.

	Ch & Cab (W.B. 135")	\$6628	3975		
	Ch & Cab (W.B. 159")	6714	4120		

D SERIES

150	Add Adventurer Pkg.			150	200
350	Add Adventurer S.E. Pkg.			325	425
100	Add Camper Pkg.			100	125
	Add GVW Pkg.				
	Add Stake 8'				
300	Add Dual Rear Wheels			275	375
50	Add V8 360 CID Eng.			50	75
	Add 6 Cyl. 243 CID Diesel Eng.				
100	Deduct 6 Cyl. 225 CID Eng.			100	100

1978 DODGE

AW100: RAMCHARGER 4WD. GVW 6100. W.B. 106". V8. 318 CID. Tires H78-15B. AT.

4675	Utility (Without Top)	\$6002	3990	4225	5500
350	Add Rem H'top Steel Roof	498		325	425
350	Add S.E. Package	530		325	425
25	Add V8 360 CID Eng.	69		25	50
25	Add V8 400 CID Eng.	69		25	50
75	Add V8 440 CID Eng.	223		75	100
50	Deduct 6 Cyl. 225 CID Eng.			50	50
1050	Deduct 2WD (AD Prefix)			950	1050

B100: ½ Ton. GVW 4600-5500. W.B. 109-127. V8 318 CID. Tires E78-15B. AT.

3650	Sportsman Wagon	\$5813	3670	3300	4400
3350	Tradesman Van	4868	3368	3025	4100
250	Add Custom Sportsman Pkg.			225	325
350	Add Royal Sportsman Pkg.			325	425
500	Add Royal Sportsman S.E. Pkg.			450	600
150	Add B200 ¾ Ton GVW 6100-6400			150	200
250	Add B300 (Van) 1 Ton GVW 6500-8200			225	325
500	Add B300 (Spt. Wgn.) 1 Ton 127" W.B.			450	600
	Add Sunscreen Glass				
100	Add 8 Pass. Pkg.			100	125
200	Add 12 Pass. Pkg.			200	250
250	Add 15 Pass. Pkg.			225	325
200	Add Maxi-Wagon (B200-B300)			200	250
200	Add Maxi-Van (B200-B300)			200	250
100	Add W.B. 127"			100	125
25	Add V8 360 CID Eng.			25	50
25	Add V8 400 CID Eng.			25	50

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

FORD 1979 T-37

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
1979 FORD—continued						
5725	Super Window Van	S350	\$7387	4464	5175	6600
5700	Super Display Van	S360	7341	4478	5150	6575
	Cutaway Van	E37W	6188	3917		
	Parcel Del. Van	E383	8187	5279		
ECONOLINE SERIES						
50	Add V8 351 CID Eng.				50	75
150	Add V8 460 CID Eng.				150	200
100	Add Custom Pkg.				100	125
250	Add Chateau Pkg.				225	325
	Add Cruising Van Pkg.		\$1832			
350	Add Free Wheeling Ext. Pkg.				325	425
250	Add Free Wheeling Int. Pkg.				225	325
	Add Camper Pkg. (Cutway Van)					
	Add Privacy Glass					
50	Deduct 6 Cyl. 300 CID Eng.				50	50
F100 CUSTOM: ½ Ton. GVW 4800-5800. W.B. 117-155. V8. 302 CID. Tires F78-15B. AT.						
3850	Ch & Cab		\$4878	3094	3475	4625
3950	Pickup Flareside 6-¾'		5085	3448	3575	4725
4000	Pickup Styleside 6-¾'		5085	3448	3600	4775
4050	Pickup Flareside 8'		5179	3513	3650	4825
4100	Pickup Styleside 8'		5179	3513	3700	4900
4200	Ch&Supercab(351CID)		5875	3576	3800	5000
4350	P'kupStylsSuperCab(351CID)		6255	3930	3925	5150
F150: CUSTOM: ½ Ton. GVW 6050-6400. W.B. 133-155. V8. 302 CID. Tires L78-15B. AT.						
4125	Ch & Cab		\$5018	3221	3725	4925
4225	Pickup Flareside 8'		5489	3605	3825	5025
4275	Pickup Styleside 8'		5489	3605	3850	5075
4475	Ch & Supercab (351 CID)		6075	3655	4050	5275
4625	P'kupStylsSuperCab(351CID)		6302	4009	4175	5450
F250 CUSTOM: ¾ Ton. GVW 6200-8100. W.B. 133-155. V8. 351 CID. Tires 8.00-16.5D. AT.						
4250	Ch & Cab		\$5525	3479	3825	5050
4350	Pickup Flareside 8'		5822	3868	3925	5150
4400	Pickup Styleside 8'		5823	3868	3975	5200
4600	Ch & Supercab		6074	3727	4150	5425
4750	P'kup Styls Supcab		6301	4081	4275	5575
4750	Ch & Crew Cab		6361	4025	4275	5575
4900	P'kup Styls Crew Cab		6657	4380	4425	5725
F350 CUSTOM: ¾-1 Ton. GVW 8600-10,000. W.B. 137-166.5. V8. 351 CID. Tires 9.50x16.5E. AT.						
4600	Ch & Cab (137" W.B.)		\$6141	3905	4150	5425
5050	Platform 9'		7132	4507	4550	5900
5100	Platform 9' and Stake		7181	4747	4600	5950
4850	P'kupStyleside(140"W.B.)		6739	4341	4375	5675
4950	Ch&Supercab(155"W.B.)		6908	4121	4475	5800
5100	Styleside Supercab		7318	4510	4600	5950
5150	Ch&CrewCab(167"W.B.)		6949	4325	4650	6000
5250	Styleside Crew Cab		7233	4766	4725	6100
F SERIES						
200	Add Free Wheeling "A" Pkg.				200	250
300	Add Free Wheeling "B" Pkg.				275	375
250	Add Ranger Pkg.				225	325
350	Add Ranger XLT Pkg.				325	425
700	Add Ranger Lariat Pkg.				650	800
200	Add Camper Special Pkg.				200	250
375	Add Pickup Box Cover				350	450
75	Add V8 351 CID Eng.				75	100
125	Add V8 400 CID Eng.				125	150

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

D

MIDWEST EDITION

T-38 FORD 1979

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
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1979 FORD—continued

175	Add V8 460 CID Eng.				175	225
300	Add Dual Rear Wheels (F350)				275	375
	Add GVW Pkg.					
50	Deduct 6 Cyl. 300 CID Eng.				50	50

CONVENTIONAL GASOLINE ENGINE TRUCKS

F600: 1½-2½ Ton. GVW 14,000-24,000. W.B. 134-260.5. V8. 370 CID. Tires 7.50x20D.

7200	Ch & Cab	\$ 9,745	4864	6500	8350
	Ch & Crew Cab	11,629	N/A		
	Add 4WD				

F700: 2½-3½ Ton. GVW 21,000-27,500. W.B. 134-260.5. V8. 370 CID. Tires 8.25x20E.

	Ch & Cab	\$11,853	5934		
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F800: 2½-4 Ton. GVW 23,000-32,000. W.B. 134-212. V8. 370 CID. Tires 9.00x20E.

	Ch & Cab	\$12,898	6266		
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L800: 2½-5 Ton. GVW 23,000-35,000. W.B. 138-222. V8. 370 CID. Tires 9.00x20E.

	Ch & Cab	\$13,875	6652		
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SHORT CONVENTIONAL GASOLINE ENGINE TRUCKS

LN600: 1½-2½ Ton. GVW 16,500-24,000. W.B. 124-250. V8 370 CID. Tires 7.50x20D.

7400	Ch & Cab	\$9,943	5290	6675	8575
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LN700: 2½-3½ Ton. GVW 21,000-27,500. W.B. 124-250. V8. 370 CID. Tires 8.25x20E.

	Ch & Cab	\$12,057	6095		
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LN800: 2½-Ton. GVW 23,000-35,000. W.B. 138-222. V8. 370 CID. Tires 9.00x20E.

	Ch & Cab	\$13,624	6653		
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TILT GASOLINE ENGINE TRUCKS

C600- 1¾-2½ Ton. GVW 17,000-24,000. W.B. 99-175. V8. 370 CID. Tires 7.50x20D.

8200	Ch & Cab	\$11,680	5880	7400	9450
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C700: 2½-3½ Ton. GVW 21,000-27,500. W.B. 99-206. V8. 370 CID. Tires 8.25x20E.

	Ch & Cab	\$13,776	6506		
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C800: 3½-5 Ton. GVW 25,100-34,000. W.B. 99-175. V8. 370 CID. Tires 9.00x20E.

	Ch & Cab	\$16,775	7255		
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OPTIONAL GASOLINE ENGINES-1½ TON AND OVER

Add V8 370 CID 4V (600)

Add V8 429 CID 4V (700-800)

Add V8 475 CID 4V (800)

Deduct 6 Cyl. 300 CID (F600)

CONVENTIONAL DIESEL ENGINE TRUCKS

F7000: 2½-3 Ton. GVW 21,000-27,500. W.B. 134-212. V636 (Cat. 3208). Tires 8.25x20E.

	Ch & Cab	\$18,120	6650		
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L8000: 2½-5 Ton. GVW 23,100-35,000. W.B. 138-222. V636 (Cat 3208). Tires 9.00x20E.

	Ch & Cab	\$25,285	8540		
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SHORT CONVENTIONAL DIESEL ENGINE TRUCKS

LN7000: 2½-3½ Ton. GVW 21,000-27,500. W.B. 124-220. V636 (Cat 3208). Tires 8.25x20E.

	Ch & Cab	\$18,445	7019		
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LN8000: 2½-5 Ton. GVW 23,100-35,000. W.B. 138-222. V636 (Cat 3208).

	Ch & Cab	\$24,964	8420		
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TILT CAB DIESEL ENGINE TRUCKS.

C7000: 2½-3½ Ton. GVW 21,000-27,500. W.B. 99-206. V636 (Cat 3208). Tires 8.25x20E.

	Ch & Cab	\$21,970	7840		
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C8000: 3-5 Ton. GVW 25,100-39,000. W.B. 99-175. V636 (Cat 3208). Tires 9.00x20E.

	Ch & Cab	\$26,317	8710		
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SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

1980 JANUARY 1980

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T-56 G.M.C. 1979

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
1979 G.M.C.—continued						
P1500: ½ Ton. GVW 6200. W.B. 102". 6 Cyl. 292 CID (4.8 Litre). Tires L78-15B. AT.						
5000	Van 7'	TP10542	\$6339	4226	4500	5850
P2500: ¾ Ton. GVW 6800-8000. W.B. 125-133. V8. 350 CID (5.7 Litre.) Tires 8.75-16.5C. AT.						
5700	Van 10'	TP20842	\$7642	5311	5150	6575
P3500: 1 Ton. GVW 7600-14,000. W.B. 125-157. V8. 350 CID (5.7 Litre). Tires 8.75-16.5C. AT.						
5900	Van 10'	TP30842	\$7867	5485	5325	6975
P SERIES						
550	Add Aluminum				500	650
150	Add V8 454 CID (7.4 Litre)		\$ 675		150	200

CONVENTIONAL GASOLINE ENGINE TRUCKS

C1500: ½ Ton. GVW 4900-7000. W.B. 117.5-131.5. V8. 305 CID (5.0 Litre). Tires GR78-15B. AT.

3900	Ch & Cab	TC10703	\$4943	3406	3525	4675
3950	Pickup F.S. 6½'	TC10703	5091	3570	3575	4725
4000	Pickup W.S. 6½'	TC10703	5091	3628	3600	4775
3950	Ch & Cab (131.5" W.B.)	TC10903	5023	3467	3575	4725
4000	Pickup F.S. 8'	TC10903	5171	3693	3600	4775
4050	Pickup W.S. 8'	TC10903	5171	3767	3650	4825
5000	Suburban (Endgate)	TC10906	6614	4285	4500	5850

C1500 DIESEL: ½ Ton. GVW 5300-6200. W.B. 117.5-131.5. 8 Cyl 350 CID (5.7 Litre). Tires GR78-15B. AT.

	Pickup F.S. 6½'	TC10703	\$6849	3863		
	Pickup W.S. 6½'	TC10703	6849	3921		
	Pickup F.S. 8'	TC10903	6929	3988		
	Pickup W.S. 8'	TC10903	6929	4062		

C2500: ¾ Ton. GVW 6400-8200. W.B. 129.5. 164.5. V8. 350 CID (5.7 Litre). Tires 8.75-16.5C. AT.

4350	Ch & Cab	TC20903	\$5481	3676	3925	5150
4400	Pickup F.S. 8'	TC20903	5742	4061	3975	5200
4450	Pickup W.S. 8'	TC20903	5742	4135	4025	5250
4750	Ch & Bonus Cab	TC20943	6233	4224	4275	5575
4850	P'kup W.S. Bonus Cab	TC20943	6516	4682	4375	5675
5050	Ch & Crew Cab	TC20943	6635	N/A	4550	5900
5150	P'kup W.S. Crew Cab	TC20943	6918	N/A	4650	6000
4850	Platform & Stake 8'		6239	4209	4375	5675
5450	Suburban Endgate	TC20906	7075	4556	4925	6325

C3500: 1 Ton. GVW 8600-10,000. W.B. 131.5-164.5. V8 350 CID (5.7 Litre). Tires 9.50-16.5D. AT.

4650	Ch & Cab	TC30903	\$5941	3899	4200	5650
4700	Pickup F.S. 8'	TC30903	6237	4284	4250	5700
4750	Pickup W.S. 8'	TC30903	6237	4358	4275	5775
5250	Ch & Bonus Cab	TC30943	6740	4453	4725	6300
5350	P'kup W.S. Bonus Cab	TC30943	7023	4912	4825	6400
5350	Ch & Crew Cab	TC30943	6900	N/A	4825	6400
5450	P'kup W.S. Crew Cab	TC30943	7183	N/A	4925	6500
5200	Platform & Stake 9'	TC31003	6856	4671	4700	6250

C SERIES

200	Add F44 Pkg.				200	250
100	Add Camper Special Pkg.				100	125
400	Add High Sierra Pkg.				375	475
200	Add Sierra Grande Pkg.				200	250
450	Add Sierra Classic Pkg.				425	525
450	Add Street Coupe Equip. (C1500)				425	525
100	Add V8 400 CID (6.6 Litre)				100	125
200	Add V8 454 CID (7.4 Litre)				200	250
	Add Heavy Duty Chassis					
350	Add Dual Rear Wheels (C3500)				325	425

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

1980 JANUARY 1980

D

G.M.C. 1978 T-57

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
1979 G.M.C.—continued						
100	Deduct 250 CID (4.1 Litre)				100	100
50	Deduct 292 CID (4.8 Litre)				50	50
C5D042 (C5000): 2½ Ton. GVW 13,800-18,500. W.B. 125-167. V8. 350 CID (5.7 Litre). Tires 8.25-20E.						
6100	Ch & Cab	C5D042	\$ 9399	5248	5500	7175
6800	Platform & Stake 9'		10,243	6081	6125	7925
6900	Platform & Stake 12'		10,354	6302	6225	8025
C6D042 (C6000): 3 Ton. GVW 16,000-24,000. W.B. 125-218. V8. 350 CID (5.7 Litre). Tires 8.25-20E.						
6900	Ch & Cab	C6D042	\$9,698	5507	6225	8025
7700	Platform & Stake 12'		10,653	6561	6950	8900
C7D042 (C6500): 4½ Ton. GVW 20,200-30,500. W.B. 125-254. V8. 366 CID (6.0 Litre). Tires 8.25-20E.						
8000	Ch & Cab	C7D042	\$10,878	6514	7200	9250
8800	Platform & Stake 12'		11,833	7568	7925	10100
J8C042 (BRIGADIER): 5 Ton. GVW 23,160-34,000. W.B. 139-217. V8. 427 CID (7.0 Litre). Tires 10.00-20F.						
	Ch & Cab	J8C042	\$19,434	7905		

TILT CAB GASOLINE ENGINE TRUCKS

W6N042 (T6000): 3 Ton. GVW 17,280-26,000. W.B. 133-199. V8. 350 CID (5.7 Litre). Tires 8.25-20E.						
9800	Ch & Cab	W6N042	\$12,872	6062	8825	11250
W7N042 (T6500): 4½ Ton. GVW 20,200-27,500. W.B. 133-199. V8. 366 CID (6.0 Litre). Tires 8.25-20E.						
	Ch & Cab	W7N042	\$13,747	6683		

OPTIONAL GASOLINE ENGINES—1½ TON AND OVER

250	Add V8 366 CID Eng. (C6D042, W6N042)				225	325
150	Add V8 427 CID Eng. (C7D042, W7N042)				150	200
150	Add V8 454 CID Eng. (C7D042)				150	200
25	Deduct 6 Cyl. 292 CID Eng. (C5D042, C6D042)				25	25

CONVENTIONAL DIESEL ENGINE TRUCKS

C6D042 (C6000): 3 Ton. GVW 16,000-24,000. W.B. 125-218. 4-53T Diesel. Tires 8.25-20E.						
	Ch & Cab	C6D042	\$12,783	6227		
C7D042 (C6500): 4½ Ton. GVW 20,200-30,500. W.B. 125-254. 4-53T Diesel. Tires 8.25-20E.						
	Ch & Cab	C7D042	\$13,801	7234		
J8C042 (BRIGADIER): 5 Ton. GVW 23,160-34,000. W.B. 139-217. 6V53N Diesel. Tires 10.00-20F.						
	Ch & Cab	J8C042	\$23,784	8749		

1978 G. M. C.

CABALLERO: ½ Ton. GVW 4424-4674. W.B. 117.1". V8 305 CID. Tires P205-75R. AT—PS.						
3700	Pickup	5AW80	\$4774	3184	3350	4475
3800	Pickup (Diablo)	5AW80/YE7	4953	3184	3425	4575
100	Add Laredo Pkg.				100	125
25	Add V8 350 CID Eng.				25	50
25	Deduct V6 231 CID Eng.				25	25
50	Deduct V6 200 CID Eng.				50	50
JIMMY: ½ Ton. 4WD. GVW 6200. W.B. 106.5". V8. 305 CID. Tires H78-15B. AT.						
5500	Utility (W/Htp)	TK10516	\$6378	4280	4950	6375
5400	Utility (W/Con. Tp)	TK10516	6278	4132	4875	6250
500	Add High Sierra Pkg.		781		450	600
25	Add V8 350 CID Eng.		115		25	50
75	Add V8 400 CID Eng.		280		75	100
1050	Deduct 2WD				950	1050
50	Deduct 6 Cyl. 250 CID Eng.				50	50

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

T-74 INTERNATIONAL 1975

1/2 Ton

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
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1975 INTERNATIONAL—continued CONVENTIONAL GASOLINE ENGINE TRUCKS.

150: GVW 6200-6500. W.B. 115-132. V8. 304 CID. Tires H78x15.

3/4 Ton

1675	Ch & Cab		\$3800	3624	1525	2250
1825	Pickup Bonus Load 6½'		3952	4034	1650	2425
1850	Pickup Bonus Load 8'		3988	4487	1675	2450

200: GVW 6700-10,000. W.B. 132-166. V8. 304 CID. Tires 8.00x16.5. AT.

1900	Ch & Cab		\$4166	3922	1725	2500
2050	Pickup Bonus Load 8'		4330	4387	1850	2675
2350	Travelette Cab		4897	4377	2125	3000
2500	Travelette P'kup BL 6½'		5059	4784	2250	3200
2600	Travelette P'kup BL 8'		5212	4891	2350	3300

SERIES 150-200

100	Add Camper Pkg.				100	125
100	Add Cust. Trim Pkg.				100	125
275	Add Trailer Towing Pkg.				250	350
25	Add V8 345 CID Eng.				25	50
25	Add V8 392 CID Eng.				25	50
200	Add Dual Rear Wheels (Series 200)				200	250

500: GVW 13,840-15,000. W.B. 132-156. V8. 304 CID. Tires 7.50x17.

2750	Ch & Cab		\$4844	4728	2475	3575
25	Add V8 345 CID Eng.				25	50
25	Add V8 392 CID Eng.				25	50

CONVENTIONAL LOADSTAR GASOLINE ENGINE TRUCKS.

1600: GVW 16,000-24,500. W.B. 127-236. V8. 345 CID. Tires 7.50-20 FDR.

3750	Ch & Cab		\$6305	5446	3375	4700
	Add 4WD					

1700: GVW 20,500-27,500. W.B. 127-236. V8. 400 CID. Tires 7.50x20 FDR.

4200	Ch & Cab		\$6960	6183	3800	5175
	Add 4WD					

1800: GVW 20,200-30,200. W.B. 127-236. V8. 400 CID. Tires 8.25-20 FDR.

4800	Ch & Cab		\$8163	6423	4325	5825
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TILT CAB CARGOSTAR GASOLINE ENGINE TRUCKS.

CO1610B: GVW 17,000-23,660. W.B. 101-192. V8. 345 CID. Tires 7.50-20 FDR.

4550	Ch & Cab		\$7840	5924	4100	5550
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CO1710B: GVW 21,700-27,500. W.B. 101-192. V8. 400 CID. Tires 8.25-20 FDR.

5100	Ch & Cab		\$8979	6603	4600	6125
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CO1810B: GVW 21,700-32,060. W.B. 101-192. V8. 400 CID. Tires 8.25-20 FDR.

5900	Ch & Cab		\$10,276	6664	5325	6975
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OPTIONAL GASOLINE ENGINES

50	Add MV446 Eng. (1800)(CO1810B)				50	75
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CONVENTIONAL LOADSTAR DIESEL ENGINE TRUCKS.

1750: GVW 21,700-27,500. W.B. 127-236. V8. D-150. Tires 8.25-20 FDR.

6000	Ch & Cab		\$10,280	7041	5400	7075
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1850: GVW 23,660-30,200. W.B. 127-236. V8. D170. Tires 9.00-20 FDR.

6900	Ch & Cab		\$12,154	7124	6225	8025
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TILT CAB CARGOSTAR DIESEL ENGINE TRUCKS.

CO1850B: GVW 21,700-32,060. W.B. 101-192. V8. D170. Tires 8.25-20 FDR.

7300	Ch & Cab		\$12,904	6950	6575	8475
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OPTIONAL DIESEL ENGINES

100	Add V8 D170 (1750)				100	125
200	Add V8 D190 (1850)(CO1850B)				200	250
800	Add 6V 53N (1850)				725	900

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

T-70 INTERNATIONAL 1979-78

Av'g. Trade-In	BODY TYPE	Model	Fact. A.D.P.	Ship. Wgt.	Av'g. Loan	Av'g. Retail
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1979 INTERNATIONAL—continued

	Terra Pickup (Diesel)...		\$9446	3871		
600	Add Rallye Pkg.....		732		550	700
200	Add Custom Trim Pkg.....				200	250
125	Add Deluxe Int. Trim.....				125	150
100	Add Deluxe Ext. Trim.....				100	125
75	Add V8 345 CID Eng.....				75	100
1150	Deduct 2WD.....				1050	1150
100	Deduct 4 Cyl. 196 CID Eng.....				100	100

"S" SERIES. CONVENTIONAL GASOLINE ENGINE TRUCKS

1624: GVW	14,800-20,000. W.B. 140-188. V8. 345 CID. Tires 7.00x20.					
7500	Ch & Cab.....		\$10,228	5715	6750	8700
1724: GVW	16,000-26,500. W.B. 140-254. V8. 345 CID. Tires 7.50x20.					
8000	Ch & Cab.....		\$10,755	5745	7200	9250
1824: GVW	17,000-35,000. W.B. 140-254. V8. 400 CID. Tires 7.50x20.					
	Ch & Cab.....		\$11,592	5905		
	Add 4WD.....		4,474			
1924: GVW	21,700-35,000. W.B. 140-254. V8. 400 CID. Tires 8.25x20.					
	Ch & Cab.....		\$13,605	6275		

TILT CAB CARGOSTAR GASOLINE TRUCKS

C01610B: GVW	17,000-25,000. W.B. 101-192. V8. 392 CID. Tires 9.00x20.					
	Ch & Cab.....		\$11,756	5924		
C01710B: GVW	21,700-27,500. W.B. 101-192. V8. 400 CID. Tires 8.25x20.					
	Ch & Cab.....		\$13,393	6603		
C01810B: GVW	21,700-33,200. W.B. 101-192. V8. 400 CID. Tires 8.25x20.					
	Ch & Cab.....		\$15,299	6664		

OPTIONAL GASOLINE ENGINES

Add V392 Eng.....	
Add MV446 Eng.....	

"S" SERIES CONVENTIONAL DIESEL ENGINE TRUCKS

1754: GVW	16,000-28,000. W.B. 140-218. V8. D150. Tires 7.50x20.					
	Ch & Cab.....		\$14,634	6455		
1854: GVW	20,200-35,000. W.B. 140-254. V8. D190. Tires 8.25x20.					
	Ch & Cab.....		\$17,693	6910		
1954: GVW	21,700-35,000. W.B. 140-254. 6 Cyl. DT466. Tires 8.25x20.					
	Ch & Cab.....		\$21,974	7410		

TILT CAB CARGOSTAR DIESEL ENGINE TRUCKS

C01850B: GVW	21,700-33,200. W.B. 101-192. V8. D170. Tires 8.25x20.					
	Ch & Cab.....		\$19,138	6950		

OPTIONAL DIESEL ENGINES

Add V8 D170 (1754).....	
Add V8 D190 (C01850B).....	
Add 6 Cyl. DT466 (1854-1954-C01850B).....	
Add 3208 (Cat) (1854-1954-C01850B).....	

1978 INTERNATIONAL

SCOUT II XLC: 4WD. GVW 6200. W.B. 100-118. V8. 304A CID. (Diesel-6-33. 198 CID).
Tires H78-15LRB. AT.

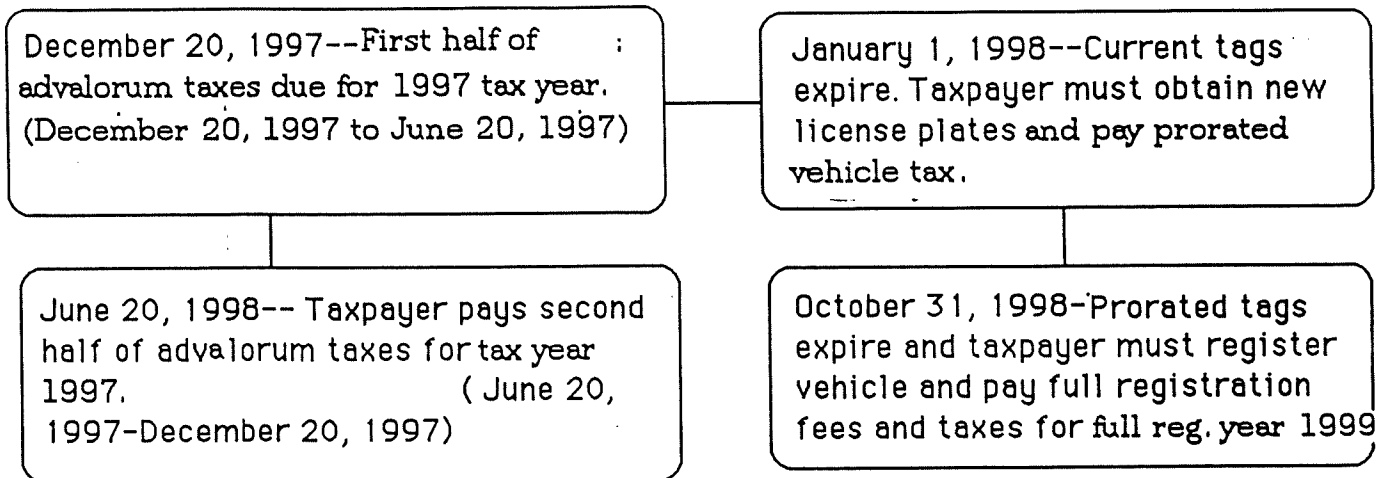
4575	Traveltop.....	\$6329	3846	4125	5400
4500	Terra Pickup.....	6284	3861	4050	5300
3900	Scout SS II.....	5563	3455	3525	4675

SEE PAGE T-2 FOR ADDITIONAL OPTIONS.

1980 JANUARY 1980

D

Typical registration transactions for 16M vehicle owned by Edward Smith, changing tags from advalorem to staggered tax and tag system. Note: This typical sequence of transactions will occur only once, in the year that the taxpayer changes from advalorem to the tax and tag system.



December 20, 1997-- First half of advalorem taxes due for 1997 tax year.
(January 1, 1997-June 20, 1997)

January 1, 1998-- Current license plate expires. Now vehicle is under tax and tag, and must obtain new license plate and pay prorated registration fees and vehicle taxes to initiate staggered registration for 1998 from January 1 to normal registration date based on first letter of last name. (January 1, 1998 to October 31, 1998)

June 20, 1998-- Taxpayer pays second half of advalorem taxes for 1997 tax year.
(June 20, 1997 to December 20, 1997)

October 31, 1998-- Prorated license plate expires. Taxpayer must now pay registration fees and full vehicle taxes for annual 1999 registration period.

House Transportation
Attachment 5
3-24-97

First Assistant District Attorney
Joel W. Hecke

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Director of Victim Services
Suzanne H.

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March 24, 1997

To: Senator Oleen, Chairperson, Senate Federal and State Committee
Representative Hayzlett, Chairman, House Transportation Committee

From: Bob Burke, Investigator, Shawnee County District Attorney

I have been informed of a possible amendment to SB 29 being presented on the House or Senate floor that would allow a disabled person who receives a parking citation, to get the citation dismissed when they "forget" to hang their placard.

Kansas law allows dismissal of a drivers license violation when the person stopped "left their license at home", and they can produce it to the court. In this situation the officer has a face to face meeting with the violator and the officer knows who the violator really is.

I intentionally left this provision out of the disabled parking requirements several years ago, and here is the reason why.

There is a lot of abuse of disabled parking, as you know. If the law allowed "dismissal" of the disabled parking citation, when the disabled person presented the placard to the court, then the whole enforcement of disabled parking would be lost.

A person with a legal placard could make it known that if someone receives a "disabled parking citation", just bring the citation to them, and for a "fee", the disabled person with the legal placard could take that citation (from the violator) to the court and get it dismissed. And don't kidd yourself, there are people out there that would take advantage of this kind of situation.

Remember, the car that received the citation is unoccupied, and there is no face to face contact.

In Shawnee County a citation is \$100. A disabled person could make a lot of money by taking citations to the court a stating "they forgot to hang their placard." A disabled person with a placard doesn't need to own a vehicle.

If a disabled person currently takes a citation to court, because they forgot to hang their placard, the court usually will dismiss

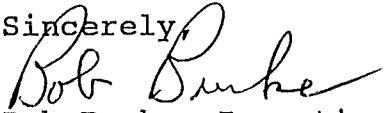
Justice for All

*House Transportation
Attachment 6
3-24-97*

the citation. Disabled persons need to be responsible, just like every one else. I, myself am a member of the disabled community.

If anyone has any questions, please contact me at 233-8200 ext. 4225. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Bob Burke". The signature is written in dark ink and is positioned above the typed name.

Bob Burke, Investigator
Shawnee County District Attorney