

132.485 Motor vehicle registration as consent to assess -- Ownership -- Assessment of vehicle purchased and registered in different years -- Exemptions.

- (1) (a) The registration of a motor vehicle with a county clerk in order to operate it or permit it to be operated upon the highways of the state shall be deemed consent by the registrant for the motor vehicle to be assessed by the property valuation administrator from a standard manual prescribed by the Department of Revenue for valuing motor vehicles for assessment unless the registrant appears before the property valuation administrator to assess the vehicle. The standard value of motor vehicles shall be the average trade-in value prescribed by the valuation manual unless information is available that warrants any deviation from the standard value.
- (b) The registration of a recreational vehicle with the county clerk in order to operate it or permit it to be operated upon the highways shall be deemed consent by the registrant thereof for the recreational vehicle to be assessed by the property valuation administrator at a valuation determined from a standard manual prescribed by the Department of Revenue for valuing recreational vehicles for assessment unless the registrant appears in person before the property valuation administrator to assess the vehicle.
- (2) The registration of a motor vehicle on or before the date that the registration of the vehicle is required is prima facie evidence of ownership on January 1.
- (3) When a motor vehicle is purchased in one (1) year, but registration takes place after January 1 of the following year through no fault of the owner, the Department of Revenue shall assess the motor vehicle and shall send notice of the assessment to the January 1 owner in accordance with KRS 186A.035. If the month of registration has passed for the current year, the assessment shall be due and payable if not protested to the department within forty-five (45) days from the date of the notice. Payments made after the due date shall carry the normal penalty and interest for motor vehicles.
- (4) This section does not apply to motor vehicles or recreational vehicles owned and operated by public service companies, common carriers, or agencies of the state and federal governments.

Effective: June 25, 2009

History: Amended 2009 Ky. Acts ch. 56, sec. 1, effective June 25, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 201, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 600, sec. 1, effective April 14, 1998. -- Amended 1982 Ky. Acts ch. 264, sec. 2, effective January 1, 1984; and ch. 395, sec. 3, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 240, sec. 1, effective January 1, 1981. -- Amended 1962 Ky. Acts ch. 29, sec. 3. -- Amended 1960 Ky. Acts ch. 186, Art. I, sec. 13. -- Created 1952 Ky. Acts ch. 159, sec. 1.

Legislative Research Commission Note. This section was amended by 1982 Acts Ch. 395, Section 3 and 1982 Acts Ch. 264, Section 2, which are partially in conflict. Effect has been given to the substantive provisions made by the General Assembly.