

132.485 Motor vehicle registration as consent to assess -- Exceptions -- Assessment of vehicle twenty years old or older -- Ownership -- Assessment of vehicle purchased and registered in different years -- Exemptions -- Criteria for adjustment of value. (Effective January 1, 2028)

- (1) (a)
 1. 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 for valuing motor vehicles for assessment unless:
 - a. The registrant appears before the property valuation administrator to assess the vehicle; or
 - b. The motor vehicle is twenty (20) years old or older, in which case paragraph (b) of this subsection applies regarding its valuation.
 2. The standard value of motor vehicles shall be the average trade-in value, not the rough or clean trade-in values, prescribed by the valuation manual.
 3. The property valuation administrator may adjust the value of a motor vehicle when the registrant has provided evidence that the standard value does not reflect the motor vehicle's condition, options, mileage, or certificate of title issued.
- (b) In the case of motor vehicles that are twenty (20) years old or older:
 1. It shall not be presumed that a vehicle has been maintained in, or restored to, the original factory or otherwise classic condition or that its value has increased over the previous year;
 2. In assessing motor vehicles under this paragraph and calculating the taxes due thereon, through the AVIS or otherwise, if the registrant does not appear before the property valuation administrator to assess the vehicle, the standard value shall be as follows:
 - a. The actual valuation of the vehicle as was assessed in the vehicle's nineteenth year, if the vehicle was assessed for taxation in the Commonwealth in that year; or
 - b. The average trade-in value prescribed by the applicable edition of the valuation manual for the vehicle in its nineteenth year, if the vehicle was not assessed for taxation in the Commonwealth in that year;
reduced by ten percent (10%) annually for each year beyond nineteen (19) years; and
 3. In the case of any motor vehicle for which the assessment procedure provided in subparagraph 2.b. of this paragraph would apply but cannot be carried out because the applicable edition of the valuation manual is unavailable, the property valuation administrator shall conduct an assessment of the vehicle to determine the value thereof for the given taxable year. The assessment under this subparagraph may be done in

person if the vehicle's owner presents the vehicle at the property valuation administrator's office, or the assessment may be done through a review of photographs and other documentary evidence. In subsequent years, that valuation shall be reduced by ten percent (10%) annually.

- (2) 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 for valuing recreational vehicles for assessment unless the registrant appears in person before the property valuation administrator to assess the vehicle.
- (3) 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.
- (4) 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 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 sixty (60) days from the date of the notice. Payments made after the due date shall carry the normal penalty and interest for motor vehicles.
- (5) This section does not apply to:
 - (a) Motor vehicles or recreational vehicles owned and operated by public service companies, common carriers, or agencies of the state and federal governments; or
 - (b) Street-legal special purpose vehicles exempt from ad valorem taxation under KRS 132.096.

Effective: January 1, 2028

History: Amended 2026 Ky. Acts ch. 135, sec. 41, effective January 1, 2028. -- Amended 2022 Ky. Acts ch. 13, sec. 1, effective March 10, 2022. -- Amended 2018 Ky. Acts ch. 171, sec. 109, effective April 14, 2018; and ch. 207, sec. 109, effective April 27, 2018. -- Amended 2015 Ky. Acts ch. 22, sec. 1, effective June 24, 2015. -- 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 (3/10/2022). 2022 Ky. Acts ch. 13, sec. 3, provides that the amendments to this statute in 2022 Ky. Acts ch. 13, sec. 1, apply to motor vehicles assessed on or after January 1, 2024.

Legislative Research Commission Note (6/24/2015). 2015 Ky. Acts ch. 22, sec. 2 provides that the amendments to this statute made in 2015 Ky. Acts ch. 22, sec. 1, shall apply to motor vehicles assessed on or after January 1, 2016.

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.