

K.S.A. 79-303. Every person, association, company or corporation who shall own or hold, subject to his or her control, any tangible personal property, shall list said property for assessment.

The Property of:	Is listed by:
A Ward	His or Her Guardian
A Minor	His or Her Father; if not living or sound then His or Her mother; if neither living, by the person in charge of the property.
A Trust for the Benefit of Another	The Trustee
An Estate of a Deceased Person	The Executor or Administrator
Held in Receivership	The Receiver
A Corporation	A Designee of the Corporation
A Company or Firm	An Agent or Partner

If any person, association, company or corporation shall have in their possession or custody, as of the first day of January of each year, any tangible personal property belonging to others (not specifically included above), it shall be their duty to list such property with the appraiser in the name of the owner of the property.