

**20\_\_ TAX YEAR, KANSAS PERSONAL PROPERTY ASSESSMENT FORM**  
**FILE WITH THE COUNTY APPRAISER BY MARCH 15<sup>TH</sup>**

County: \_\_\_\_\_ Appraiser Mailing Address: \_\_\_\_\_  
 City: \_\_\_\_\_, KANSAS Zip: \_\_\_\_\_ Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

|                        |   |
|------------------------|---|
| County Account Number: | Location of Property if Different Than Mailing Address: |
|------------------------|---|

|                                 |  |
|---------------------------------|--|
| Owner of Record (please print): | Taxpayer - if different than owner (please print): |
|---------------------------------|--|

|                  |                                |
|------------------|--------------------------------|
| Mailing Address: | Daytime Phone Number:          |
|                  | If Business, Name of Business: |
|                  | Type of Business:              |
|                  | Date Started In County:        |

**CHECK ONE BOX AND SIGN:**

**I DO HEREBY CERTIFY** that the attached schedules contain a true and correct list of all personal property in this county owned or held by me, which is subject to property tax under Kansas law.

**I DO HEREBY CERTIFY THAT I DID NOT OWN** or control any property in this county subject to personal property taxation.

By: Owner's Signature (K.S.A. 79-306) \_\_\_\_\_ Date \_\_\_\_\_ Printed Name ( if not printed above) \_\_\_\_\_

By: Other's Signature (K.S.A. 79-303) \_\_\_\_\_ Date \_\_\_\_\_ Printed Name \_\_\_\_\_ Relationship to Owner \_\_\_\_\_

By: Tax Preparer's Signature (K.S.A. 79-306) \_\_\_\_\_ Date \_\_\_\_\_ Printed Name \_\_\_\_\_

**NOTICE:** Every person who owns or holds tangible personal property shall annually list said property for assessment with the county appraiser. Property held but taxable to others, shall be listed in the name of the owner on Schedule 8. Filing Deadline is on or before March 15<sup>th</sup>. This statement must be signed by the property owner, or the person who is required by K.S.A. 79-303 to list personal property on behalf of the owner. In addition, if this statement is prepared by a tax preparer, this statement must also be signed by the preparer, certifying that the statement is true and correct. The penalty for late filing is 5% per month up to a maximum of 25%, the penalty for failure to file is 50%. This is pursuant to Kansas Statutes 79-301, 79-303, 79-306, and 79-1422.

**COUNTY USE ONLY**

| Tax Unit:                      |  | Sec/Twp/Range:                            | City/Twp Code: | Parcel ID#: |          |           |          |       |
|--------------------------------|--|---|----------------|-------------|----------|-----------|----------|-------|
| SCHEDULE / CLASS/ DESCRIPTION  |  |   | APPRAISED      | %           | ASSESSED | PEN %     | PEN VAL  | TOTAL |
| 1                              | 2.1  | RESIDENTIAL MOBILE HOMES                  |                | 11.5%       |          |           |          |       |
| 2                              | 2.2  | MINERAL LEASEHOLD INTERESTS *             |                | 25/30%      |          |           |          |       |
| 3                              | 2.3  | PUBLIC UTILITIES (Locally Assessed) *     |                | 33%         |          |           |          |       |
| 4                              | 2.4A   | HVY & NON-HWY MOTOR VEHICLE               |                | 30%         |          |           |          |       |
| 4                              | 2.4B   | 16 & 20m MTR VEH (separate certification) |                | 20%         |          |           |          |       |
| 5                              | 2.5  | COMM INDST M&E                            |                | 25%         |          |           |          |       |
| 5                              | 2.6A   | OTHER NON-BUSINESS                        |                | 30%         |          |           |          |       |
| 6                              | 2.6B   | MARINE EQUIPMENT **                       |                | 30%         |          |           |          |       |
| 6                              | 2.6C   | OTHER COMM                                |                | 30%         |          |           |          |       |
|                                |  | WATERCRAFT (separate Const. category)     |                | 5%          |          |           |          |       |
| <b>TOTALS FOR THIS RETURN:</b> |  |   |                | <b>XXX</b>  |          |           |          |       |
| 7                              | PROPERTY HELD BUT TAXABLE TO OTHERS (vending machines, leased equip, etc.) |   |                |             |          | YES _____ | NO _____ |       |

\* SCHEDULE 2 & SCHEDULE 3 are separate schedules. Contact the county appraiser for a separate Schedule 2 or Schedule 3.  
 \*\* This includes any additional boat trailers and boat motors not included in Watercraft category. See instructions for more details.

## INSTRUCTIONS FOR FILING KANSAS PERSONAL PROPERTY ASSESSMENT FORM

File a return in each county where you have taxable personal property. Refer to the schedule summaries below for the types of personal property that are taxable. For more information contact your local county appraiser's office.

- 1) Complete the owner and address information. Provide the name of taxpayer if different from owner and provide the location of property if different from the owner's address. **Note:** If this is not a new account, please provide the county account number.
- 2) Check one of the "I DO HEREBY CERTIFY" boxes and sign the return. By law, both the property owner and the rendition preparer (if applicable) must sign the return. Attach any appropriate schedules. **Note:** The county appraiser will supply a list of property reported to the county for the prior tax year. This list should be reconciled and used for the current year reporting.
- 3) File by March 15<sup>th</sup>. By law, this form must be completed, signed and filed with the county appraiser by March 15<sup>th</sup>. A written request for an extension must be filed with the county appraiser prior to March 15<sup>th</sup> if an extension from this filing date is needed. The penalty for late filing is 5% per month up to a maximum of 25%, the penalty for failure to file is 50%.

*Note: Machinery & Equipment Income Tax Credit has been repealed for all tax years beginning after Dec. 31, 2011.* The following is a brief description of the schedules a taxpayer should use to report taxable personal property:

**SCHEDULE 1: Personal Property Mobile Homes** used for Residential Housing; By law, a mobile home is considered to be personal property unless: (1) the owner (or spouse) of the mobile home also owns the land it is on and (2) the mobile home has a permanent foundation. The method used to value a residential mobile home will be the same, whether classified as real or personal.

**SCHEDULE 2: Mineral Leasehold Interests,** contact the county appraiser for a separate Schedule 2.

**SCHEDULE 3: Public Utilities-Locally Assessed,** contact the county appraiser for a separate Schedule 3.

**SCHEDULE 4: Motor Vehicles** are self-propelled and designed to operate on public roads. List motor vehicles that are tagged to operate at 16,000 pounds or greater or non-highway titled. Micro-utility trucks should be listed on this schedule. Vehicles not designed to operate on public roads are listed on Schedule 5 or 6. Commercial vehicles will be reported to the Commercial Motor Vehicle Office and Central Permit.

**SCHEDULE 5: Commercial and Industrial Machinery and Equipment** is any tangible personal property used to produce income or depreciated or expensed for IRS purposes which is not exempt, state appraised, or a motor vehicle. All tangible personal property used for commercial and industrial purposes must be listed for property tax purposes unless it is *expressly exempt*, even if the item has been fully depreciated for income tax or record keeping purposes.

The following is a brief description of the columns on Schedule 5:

- (1) A description of the property.
- (2) The year the new or used item was purchased.
- (3) Note whether the item was purchased new ("N") or used ("U").
- (4) The age, in years, of the item at the time it was purchased. If purchased new the age at purchase is 0.
- (5) The cost to acquire the item; in terms of dollar value, not including sales tax or freight and installation costs that are charged separately and readily discernible from the actual retail price of the item.
- (6) through (10) are for county use

Retail cost when new is the cost of the item when first offered new at the retail level, not including sales tax or freight and installation costs charged separately and readily discernible from the set retail price. When items are purchased used, the appraiser will use a formula prescribed by the state to estimate "retail cost when new".

An "item" functions independently, without direct physical attachment to another "part" of machinery and equipment used in the owners business. For example, a keyboard or monitor is a "part" used in conjunction with other "parts" which together form the "item" (computer).

**Exemptions:** Machinery and equipment with a "retail cost when new" of **\$1500 or less** is *expressly exempt* from taxation. In addition, all machinery and equipment **acquired after June 30, 2006**, via a bona fide purchase or lease or is transported into the state for expansion of an existing business or creation of a new business is *expressly exempt* from taxation.

**SCHEDULE 6: Other personal property not elsewhere classified** is any taxable personal property that cannot be listed on Schedules 1 through 5. Personal property that may qualify as "Other" includes off-road motorcycles, ATVs, work-site utility vehicles, snowmobiles, golf carts, race cars, non-commercial trailers, travel trailers that are not Kansas RV-titled, Tiny Home Trailers, etc. Also includes boat trailer and boat motors not listed as Watercraft.

**Exemption:** Personal property not elsewhere classified (subclass 6) whose **purchase price is \$750 or less** is *expressly exempt* from taxation. **This exemption also applies to Watercraft.**

**SCHEDULE 7: Tangible Personal Property Held But Taxable to Others.** Anyone having in their possession or custody taxable personal property belonging to another (e.g.; leased/lease-purchase equipment, vending or game machines, etc.) must list the property in the name of the owner. Exempt entities must also list taxable personal property belonging to others. Refer to Schedule 5 for applicable exemptions.

**Watercraft** is defined as any boat or vessel designed to be propelled by machinery, oars, paddles, or wind action upon a sail for navigation on the water. Each watercraft may include one trailer and any nonelectric motor or motors necessary to operate such watercraft on the water. Additional trailers and motors must be listed in Schedule 6. **Note: The owner of record must notify the county appraiser of the sale or acquisition of any watercraft. The notification must be given on or before December 20<sup>th</sup>,** so the value can be prorated for the number of months it is owned.

**Exemption:** Any boat that is designed to be propelled through water through human power alone shall be exempt.

**NOTE:** By law, in order to promote uniform, equal and accurate assessments, all renditions filed are subject to review by the county appraiser for completeness and accuracy. For the same reason, the county appraiser will also take steps to discover non-filers.

**NOTE:** If additional lines are needed, attach supplemental schedules or computer printouts with the same information.

| SCHEDULE 1: MOBILE HOMES USED FOR RESIDENTIAL HOUSING |  |  |            |  |                  |       | County Use |       |  |
|---|--|--|------------|--|------------------|-------|------------|-------|--|
| Manufacturer & Model                                  |  |  | Model Year | Width x Length<br>(do not include hitch) | Double or Single | Grade | Condition  | Notes |  |
| 1.  |  |  |            |  |                  |       |            |       |  |
| Other Additions (sheds, etc.)                         |  |  | Yes        | No                                       |                  |       |            |       |  |
|   |  |  |            |  |                  |       |            |       |  |
|   |  |  |            |  |                  |       |            |       |  |
|   |  |  |            |  |                  |       |            |       |  |

| SCHEDULE 4: MOTOR VEHICLES DESIGNED FOR ROAD USE (Do not include Commercial Vehicles)          |       |            |            |                          |          |         |               |          |          |        |             |            |
|--|-------|------------|------------|--------------------------|----------|---------|---------------|----------|----------|--------|-------------|------------|
| Medium/Heavy Duty Trucks, Non-Highway Titled Motor Vehicles, Micro-Utility Trucks, Buses etc.. |       |            |            |                          |          |         |               |          |          |        |             |            |
| Make   | Model | Model Year | Tag Weight | Vehicle ID # (17 digits) | Gas /Dsl | Whl Pwr | Brake air/hyd | Lift Y/N | Slpr Y/N | AC Y/N | Rated Seats | County Use |
| 1.   |       |            |            |                          |          |         |               |          |          |        |             |            |
| 2.   |       |            |            |                          |          |         |               |          |          |        |             |            |
| 3.   |       |            |            |                          |          |         |               |          |          |        |             |            |
| 4.   |       |            |            |                          |          |         |               |          |          |        |             |            |

Cab and chassis truck beds should be listed on Schedule 5 or 6. Motor Vehicles with a current registration tag weight of 12,000 pounds or less pay taxes when registered and should not be listed on this return.

| SCHEDULE 5: COMMERCIAL & INDUSTRIAL MACHINERY & EQUIPMENT (Acquired prior to July 1, 2006) |                      |                         |                     |                    |          |                 |          |                      |                      |            |
|--|----------------------|-------------------------|---------------------|--------------------|----------|-----------------|----------|----------------------|----------------------|------------|
| Refer to instructions on page 2 for exemptions effective tax year 2007 forward.            |                      |                         |                     |                    |          |                 |          |                      |                      |            |
|  |                      |                         |                     |                    |          |                 |          |                      |                      | County Use |
| Item (1)   | Year of Purchase (2) | Purchased New/Used? (3) | Age at Purchase (4) | Purchase Price (5) | Life (6) | Used Factor (7) | RCWN (8) | Appraised Factor (9) | Appraised Value (10) |            |
| 1  |                      |                         |                     |                    |          |                 |          |                      |                      |            |
| 2  |                      |                         |                     |                    |          |                 |          |                      |                      |            |
| 3  |                      |                         |                     |                    |          |                 |          |                      |                      |            |
| 4  |                      |                         |                     |                    |          |                 |          |                      |                      |            |

Includes trailers, beds on chassis cab trucks, backhoes, forklifts, office furniture, etc., used for business purposes. See Schedule 7 for listing property belonging to others.

See next page for Schedule 6 and Watercraft.

| SCHEDULE 7: PERSONAL PROPERTY HELD BUT TAXABLE TO OTHERS   |      |             |              |                         |               |            |
|--|------|-------------|--------------|-------------------------|---------------|------------|
| Refer to Schedule 5 instructions on page 2 for exemptions effective tax year 2007 forward.   |      |             |              |                         |               |            |
| K.S.A. 79-303 & 304: Every person, association, company or corporation having in their possession or custody any taxable personal property belonging to another has the duty to separately list the property in the name of the owner. Includes lease and lease-purchased property, ice machines, vending or game machines, etc. Exempt entities – list taxable property belonging to others here. |      |             |              |                         |               |            |
| Type: (copier, vending or game machine, phone system, etc.)  | ID # | Make/ Model | Owner's Name | Owner's Mailing Address | Owner's Phone | County Use |
| 1.   |      |             |              |                         |               |            |
| 2.   |      |             |              |                         |               |            |
| 3.   |      |             |              |                         |               |            |

Note: Include any number(s) that the lessor may use to identify lease or lease-purchase property.

NOTE: If additional lines are needed, attach supplemental schedules or computer printouts with the same information.

| <b>SCHEDULE 6: PERSONAL PROPERTY NOT ELSEWHERE CLASSIFIED</b>   |              |               |               |                   |                        |                     |                          |                |                  |            |
|---|--------------|---------------|---------------|-------------------|------------------------|---------------------|--------------------------|----------------|------------------|------------|
| Boat motors not considered Watercraft: Boat motors separated and not listed with a watercraft   |              |               |               |                   |                        |                     |                          |                |                  |            |
| Description<br>(Extra Motor)  | Make         | Model         | Model<br>Year | Horse<br>Power    | County Use             |                     |                          |                |                  |            |
| 1.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| 2.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| <b>TRAILERS:</b> Boat trailers (not listed on Watercraft), Horse, Utility, etc. Trailers used for business should be listed on Schedule 5.                            |              |               |               |                   |                        |                     |                          |                |                  |            |
| Description<br>(boat,horse,utility,car,etc.)  | Make         | Model         | Model<br>Year | Length            | Purchase<br>Price      | Yr of<br>Purchase   | No. of<br>Axles          | Haul<br>Car?   | County Use       |            |
| 1.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| 2.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| <b>TRAVEL TRAILERS &amp; CAMPERS THAT ARE NOT "RV" TITLED:</b> Camping trailers, Slide-Ins (Truck Campers), etc.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| Description<br>(5 <sup>th</sup> Wheel,camp,slide in, etc.)  | Make         | Model         | Model<br>Year | VIN #             | Sink?<br>Y/N           | Shwr?<br>Y/N        | Toilet?<br>Y/N           | Length         | No. of<br>Axles  | County Use |
| 1.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| 2.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| <b>TINY HOME TRAILERS:</b> These will NOT be titled as an RV.   |              |               |               |                   |                        |                     |                          |                |                  |            |
| Make  | Model        | Model<br>Year | VIN#          | Sink?<br>Y/N      | Shwr?<br>Y/N           | Toilet?<br>Y/N      | Purchase<br>Price        | Length         | Sq. Ft<br>Living | County Use |
| 1.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| 2.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| <b>OFF ROAD VEHICLES:</b> Golf Carts, Snowmobiles, Dirt Bikes, ATVs, Work-site Utility Vehicles, etc.   |              |               |               |                   |                        |                     |                          |                |                  |            |
| Description<br>(golf cart, ATV, dirt bike, etc.)  | Make         | Model         | Model<br>Year | Purchase<br>Price | Year of<br>Purchase    | Horse<br>Power/CC   | Gas/<br>Elec             | # of<br>Wheels | County Use       |            |
| 1.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| 2.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| <b>AIRCRAFT:</b> Airplanes, Helicopters, etc. Owner must provide documentation for engine hours upon request.   |              |               |               |                   |                        |                     |                          |                |                  |            |
| Description<br>(plane, Ultra-light, balloon, etc.)  | Make         | Model         | Year          | No. of<br>Engines | Horsepower<br>Per Eng. | Rated<br>Seats      | County Use               |                |                  |            |
| 1.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| 2.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| <b>ALL OTHER PROPERTY NOT ELSEWHERE CLASSIFIED:</b> Machinery and equipment no longer used for commercial purposes, non-business beds on cab and chassis trucks, etc. |              |               |               |                   |                        |                     |                          |                |                  |            |
| Description   | Item<br>Name | Make/Model    | Model<br>Year | Purchase<br>Price | Year<br>Purchased      | Purchased<br>New or | Material<br>(steel/Alum) | County Use     |                  |            |
| 1.  |              |               |               |                   |                        |                     |                          |                |                  |            |
| 2.  |              |               |               |                   |                        |                     |                          |                |                  |            |

| <b>WATERCRAFT</b> (separate KS Constitutional category)   |      |       |               |        |                                |                     |               |                |            |
|---|------|-------|---------------|--------|--------------------------------|---------------------|---------------|----------------|------------|
| K.S.A. 2014 Supp. 79-5501: Watercraft is defined as any boat or vessel designed to be propelled by machinery, oars, paddles, or wind action upon a sail for navigation on the water. Each watercraft may include on trailer and any nonelectric motor or motors necessary for the operation of such watercraft on the water. The \$750 exemption is applicable to the watercraft, boat trailers and non-electric motors on this schedule. Watercraft designed to be propelled through water by human power alone shall be exempt. |      |       |               |        |                                |                     |               |                |            |
| Description<br>(inboard,outboard,sail,etc.)   | Make | Model | Model<br>Year | Length | Motor Type<br>(outboard, etc.) | Motor<br>Make/Model | Motor<br>Year | Horse<br>Power | County Use |
| 1.  |      |       |               |        |                                |                     |               |                |            |
| 2.  |      |       |               |        |                                |                     |               |                |            |

NOTE: If additional lines are needed, attach supplemental schedules or computer printouts with the same information.