20__ TAX YEAR, KANSAS PERSONAL PROPERTY ASSESSMENT FORM

FILE WITH THE COUNTY APPRAISER BY MARCH 15TH IF NEW PROPERTY AND/OR CHANGES TO REPORT

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 list said property for assessment with the county appraiser. Once an initial statement is filed, a subsequent filing is not required unless there is a change to report regarding a previously filed rendition including the sale of existing personal property, the purchase of new personal property, and any changes to the location or use of personal property. Property held but taxable to others, shall be listed in the name of the owner on Schedule 7. Filing Deadline is on or before March 15th. 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 2% per month up to a maximum of 10%, the penalty for failure to file is 12.5%. This is pursuant to Kansas Statues 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	16M & 20M MTR VEH (separate certification)		20%				
5	2.5	COMM INDST M&E		25%				
6	2.6A	OTHER NON-BUSINESS		30%				
6	2.6B	MARINE EQUIPMENT **		EX				
6	2.6C	OTHER COMM		30%				
		WATERCRAFT (separate Const. category)		EX				
		TOTALS FOR THIS RETURN:		XXX				
7		PROPERTY HELD BUT TAXABLE TO OTHERS (vending machines, leased equip, etc.)				YES ☐		NO ☐

INSTRUCTIONS FOR FILING KANSAS PERSONAL PROPERTY ASSESSMENT FORM

File a return in each county where taxable personal property is owned or held. Once an initial rendition is filed, no subsequent annual statement shall be required unless there is a change. 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. Both the property owner and the rendition preparer (if applicable) must sign the return. Attach any appropriate schedules.

3) This form must be completed, signed, and filed with the county appraiser by March 15th as an initial filing or change. A written request for an extension must be filed with the county appraiser and state just and adequate reasons on which the request shall be granted for a reasonable amount of time. The penalty for late filing is 2% per month up to a maximum of 10%, the penalty for failure to file is 12.5%.

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: **Merchants and manufacturers inventories**. Machinery and equipment with a **"retail cost when new" of $1500 or less**. 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. K.S.A. 79-201m, K.S.A. 79-201w, K.S.A. 79-223

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 non-commercial trailers over 15,000 lbs, travel trailers that are not Kansas RV-titled, Tiny Home Trailers, Aircraft, Hot Air Ballons, non- commercial truck beds, etc. **Note:** The owner of record must notify the county appraiser of the sale or acquisition of any Schedule 6 item. **The notification must be given on or before December 20th**, so the value can be prorated for the number of months it is owned.

Exemptions: **Farm machinery and equipment** "actually and regularly" used in a farming or ranching operation. **Antique and amateur built aircraft**. **Utility trailers** registered after December 31, 2022, as antique 35 years or older, 2,000 lbs or less empty or 8,000 lbs or less gross weight. PP NEC Other (subclass 6) whose **purchase price is $750 or less**. Any off-road, non-highway, vehicles typically not classified as motor vehicles as provided in K.S.A. 8-126**.** and any trailer having a gross weight of 15,000 lbs or less, as well as marine equipment (boat trailers, boat motors). K.S.A. 79-201j, K.S.A.79-220, K.S.A. 79-265, K.S.A. 79-234, K.S.A. 79-267

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 as of January 1st, 2026 shall be exempt per K.S.A. 79-5501. A 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 are exempt per K.S.A. 79-267. Any boat that is designed to be **propelled through water through human power alone** shall be exempt as well. K.S.A. 79-5501

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

Manufacturer & Model	Model Year	Width x Length (do not include hitch)	Double or Single	County Use: Grade	County Use: Condition	County Use: 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 pg 2 for exemptions

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									

County Use

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 pg 2 for exemptions

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.

SCHEDULE 6: PERSONAL PROPERTY NOT ELSEWHERE CLASSIFIED Refer to instructions on pg 2 for exemptions

TRAILERS: Horse, Utility, etc. Gross weight over 15,000 lbs. Trailers for business listed on Schedule 5.

Description (horse,utility,car,etc.)	Make	Model	Model Year	Length	Purchase Price	Yr of Purchase	No. of Axles	Haul Car?	**County Use**
1.									
2.									

TRAVEL TRAILERS & CAMPERS THAT ARE NOT "RV" TITLED: Camping trailers, Slide-Ins (Truck Campers), etc.

Description (5^{th} Wheel,camp,slide in, etc.)	Make	Model	Model Year	VIN #	Sink? Y/N	Shwr? Y/N	Toilet? Y/N	Length	No. of Axles	**County Use**
1.										
2.										

TINY HOME TRAILERS: These will NOT be titled as an RV.

Make	Model	Model Year	VIN#	Sink? Y/N	Shwr? Y/N	Toilet? Y/N	Purchase Price	Length	Sq. Ft Living	**County Use**
1.										
2.										

AIRCRAFT: Airplanes, Helicopters, etc. Owner must provide documentation for engine hours upon request.

Description (plane, Ultra-light, balloon, etc.)	Make	Model	Year	No. of Engines	Horsepower Per Eng.	Rated Seats	**County Use**
1.							
2.							

ALL OTHER PROPERTY NOT ELSEWHERE CLASSIFIED: Machinery and equipment no longer used for commercial purposes, non-business beds on cab and chassis trucks, etc.

Description	Item Name	Make/Model	Model Year	Purchase Price	Year Purchased	Purchased New or	Material (steel/Alum)	**County Use**
1.								
2.								

WATERCRAFT (**As of January 1st, 2026 shall be exempt)**

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