State of Kansas
Laura Kelly, Governor

Department of Revenue
Ryan Wright-Spain, Acting Secretary

Division of Property Valuation

Bob Kent, Director



2026
Personal Property
Appraisal Guide

January 2026

Zibell Office Bldg, 300 SW 29th St, Topeka, KS 66611
Mail: P.O. Box 3506, Topeka, KS 66601-3506 Phone (785) 296-2365 Fax (785) 296-2320
Hearing Impaired TTY (785) 296-2366
http://www.ksrevenue.gov/pvdindex.html

2026 Personal Property Guide Changes

The following are notable changes:

1. PVD Directive #19-048 added to guide
2. Former Introduction section updated to Foreword
3. RV section revised
4. New exemptions added for off-road vehicles, certain trailers, any marine equipment, and watercraft
5. Tiny homes valuation section updated
6. Other guide changes may consist of dates, page numbers, formatting, and additional language for clarification

Current PVD Personal Property Staff

Sabetha Shreve, Property Appraiser: sabetha.shreve@ks.gov

Jessie Ireland, Property Appraiser: jessie.ireland@ks.gov

Division of Property Valuation
300 SW 29th Street
PO Box 3506
Topeka KS 66601-3506
Mark Burghart, Acting Secretary

Kansas
Department of Revenue

Phone: 785-296-2365
Fax: 785-296-2320
www.ksrevenue.gov
Laura Kelly, Governor

DIRECTIVE #19-048

TO: **County Appraisers**

SUBJECT: **Procedures and Guidelines for Valuing Property**

(This Directive Supersedes Directive #17-048)

This directive is adopted pursuant to the provisions of K.S.A. 79-505, and shall take effect and be in force from and after the Director's approval date for the 2020 valuation year and all subsequent valuation years.

The county appraiser shall follow the policies, procedures and guidelines set forth in the Division of Property Valuation's specifications, manuals, guides, schedules, memoranda, regulations, directives and other instructions, as promulgated by the Director. *See* K.S.A. 79-1456; *In re Appeal of the Director of Property Valuation*, 14 Kan.App.2d 348, 791 P.2d 1338 (1989), *rev. denied* 246 Kan. 767 (1990).

If the director of property valuation has developed and adopted methodologies to value specific types of property, the county appraiser is required to follow such methodologies. K.S.A. 2018 Supp. 79-1456(a). The following guides set forth methodologies to value specific types of property:

1) Personal Property Guide
2) Oil and Gas Appraisal Guide
3) Grain Elevator Appraisal Guide
4) Commercial Feedlot Appraisal Guide
5) Affordable Housing Appraisal Guide

Some guides are revised annually and may set forth the valuation year (tax year) to which they apply. If a guide is not revised annually, then the county appraiser shall utilize the most current version of the guide which precedes the valuation date. The division of property valuation will notify county appraisers of proposed changes in guides and of the adoption of new or revised guides.

In valuing personal property required to be valued at fair market value, the county appraiser may deviate from the values shown in such guides on an individual piece of personal property for just cause shown and in a manner consistent with achieving fair market value. K.S.A. 2018 Supp. 79-1456(b).

In valuing real and personal property, the county appraiser shall interpret appraisal and valuation guides in a manner consistent with statutes. "To be valid, rules or regulations of an administrative agency must be within the agency's statutory authority. Rules or regulations that go beyond that authority, violate the statute, or are inconsistent with the agency's statutory powers are void. Further, administrative rules and regulations must be appropriate, reasonable, and consistent with the law." *In re Tax Appeal of City of Wichita,* 277 Kan. 487, 495, 86 P.3d 513 (2004); *Wagner v. State of Kansas, et al.*, 46 Kan.App.2d 858, 862, 265 P.3d 577 (2011), *rev. denied* 294 Kan. 948 (2012).

The Orion computer assisted mass appraisal system is a tool for mass appraisal intended to facilitate performance of the three generally accepted appraisal methodologies of the sales comparison approach, the cost approach, and the income approach when data to perform each approach is readily available. When using the Orion computer assisted mass appraisal system for property required to be valued at fair market value, it is the responsibility of the county appraiser or appraiser's designee to consider all applicable valuation methodologies and any other appropriate factors and then to select the best indication of fair market value based on appraisal judgment. *See* K.S.A. 2018 Supp. 79-503a; Uniform Standards of Professional Appraisal Practice (USPAP). The county appraiser is expected to follow professionally recognized methods and techniques in order to maintain a high level of public trust in the appraisal practice.

David N Harper

Approved: March 24, 2019

David N. Harper
Director of Property Valuation

Foreword

The Personal Property Appraisal Guide (guide) and corresponding Personal Property Assessment Form (rendition) have been prepared by the authority of the Director of Property Valuation Division (PVD) of the Kansas Department of Revenue (KDOR) and the governing Kansas statutes.

1. All property in this state, real and personal, not expressly exempt therefrom, shall be subject to taxation per K.S.A. 79-101.

K.S.A. 79-102 defines both real and personal property as:

"'Real Property', 'real estate', and 'land'... shall include not only the land itself, all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto."

"Personal Property shall include every tangible thing which is the subject of ownership, not forming part or parcel of real property..."

2. Each parcel of real property and all tangible personal property shall be listed, classified, and appraised at fair market value annually as of January 1 in the name of the owner per K.S.A. 79-301, K.S.A. 79-303, K.S.A. 79-501, and K.S.A. 79-1459 except as provided in K.S.A. 79-1439.

K.S.A. 79-503a defines "Fair market value" as "the amount in terms of money that a well-informed buyer is justified in paying and a well-informed seller is justified in accepting for property in an open and competitive market, assuming the parties are acting without undue compulsion." For the purposes of this definition, it will be assumed that consummation of a sale occurs as of January 1.

The appraisal process utilized in the valuation of all real and personal property for ad valorem purposes shall conform to generally accepted appraisal procedures and standards which are consistent with the definition of fair market value unless otherwise specified by law.

3. K.S.A. 75-5105a provides for the Director of Property Valuation Division (PVD) to devise and prescribe uniform assessment tools and guides to assist the county appraiser in establishing market value for real and personal property. This includes the application of the current PVD Personal Property Assessment form (rendition) which shall be utilized by county appraisers as the official valuation form for these properties.

4. The county appraiser shall first conform to the values of such property as determined by use of schedules or methods prescribed in the Personal Property Appraisal Guide and the current rendition per K.S.A. 79-1412a.

5. K.S.A. 79-1456 obliges the county appraiser to follow policies, procedures, guidelines, as well as, developed and adopted methods for specific types of property as instructed by the Director of Property Valuation. The county appraiser may then deviate from such guidelines on an **individual** item and/or property for just cause and in a manner consistent with establishing market value in accordance with the state statutes.

Thus, the county appraiser shall use the guide and the current rendition prescribed by the Director of Property Valuation. If the personal property valuation estimated by use of the guide and current rendition does not reflect market value for an individual item and/or property in the judgment of the appraiser or the taxpayer, the appraiser has the authority to review and adjust the valuation to market value. Appropriate deviation from the guide and current rendition requires (i) just cause, (ii) on an individual item and/or property, and (iii) proper documentation. Any change made in the appraisal from the prescribed guide and rendition application must be supported by proper documentation and a copy of the valuation change must be furnished to the taxpayer in a timely manner sufficient to allow the taxpayer the right to appeal the valuation. Personal property owner/taxpayer/tax representative requests for change must also be documented.

6. PVD Directive #19-048 provides for the county appraiser to follow all policies, procedures, and guidelines set forth in the five named PVD guides, including the Personal Property Appraisal guide.

7. Pursuant to KSA 75-5105a, the Kansas Department of Revenue, Division of Property Valuation prescribes and furnishes the guide and current rendition to all county appraisers**. *For copies, please download from*** https://www.ksrevenue.gov/pvdvaluation.html.

8. The administration of the ad valorem property tax is the jurisdiction of the county appraiser's office, in and for the county, in which the personal property is located. Any question or specific valuation concern should be directed to the county appraiser. Any equalization or payment under protest appeal should be scheduled with the county appraiser. For appeal information, please contact the county appraiser in which the personal property is located or download information from https://www.ksrevenue.gov/pvdappeals.html. Once connected to the site, scroll down to "Taxpayer Appeal Guides" then to "Property Tax Appeal Guides"

Real Property or Tangible Personal Property

It is the responsibility of the county appraiser to classify all real and personal property, taxable and exempt, per K.S.A. 79-1459. Classification for the purposes of ad valorem taxation is delineated in Article 11, Section 1 of the Kansas Constitution. Under this section, property subject to taxation is divided into two primary classes: 1) real; and 2) tangible personal property. Both classes contain several subclasses, each with its own assessment rate. Also see K.S.A. 79-1439.

Current law provides in part, "in determining the classification of property for ad valorem tax purposes, the county appraiser shall conform to the definitions of real and personal property in Kansas law and to the factors set forth in the personal property guide devised or prescribed by the Director of Property Valuation..." per K.S.A. 79-261(b)(1).

K.S.A. 79-102 defines both real and personal property as:

"'Real Property', 'real estate', and 'land'... shall include not only the land itself, all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto."

"Personal Property shall include every tangible thing which is the subject of ownership, not forming part or parcel of real property..."

It is sometimes difficult for the county appraiser to determine when property is personal property or real property, more specifically, when machinery or equipment becomes a fixture, hence real property. The Kansas Supreme Court has recognized the difficulty in separating real from personal property, particularly regarding fixtures. "It is frequently a difficult and vexatious question to ascertain the dividing line between real and personal property, and to decide on which side of the line certain property belongs." Atchison, Topeka & Santa Fe Railroad Co. v. Morgan, 42 Kan. 23, 21P. 809, 811 (1889).

Where the proper classification of commercial and industrial machinery and equipment is not clearly determined from the definitions of real and personal property provided in Kansas law, the appraiser shall use the three-part fixture law test as set forth in the personal property guide prescribed by the Director of Property Valuation pursuant to K.S.A. 75-5105a(b), and amendments thereto, and shall consider the following:

A. The **annexation** of the machinery and equipment to the real estate;

B. The **adaptation** to the use of the realty to which it is attached and determination whether the property at issue serves the real estate; and

C. The **intention** of the party making the annexation, based on the nature of the item affixed; the relation and situation of the party making the annexation; the structure and mode of annexation; and the purpose or use for which the annexation was made. [K.S.A. 79-261(b)(2)]

The answer must be "YES" to all three questions before it can be said that personal property has become a fixture and thus part of the real property.

The Kansas Court of Appeals has applied the 3-part fixture law test in a case pertaining to the value of property for ad valorem taxation purposes. In re: Equalization Appeals of Total Petroleum, Inc., 28 Kan. App. 2d 295, 16 P.3d 981 (2000). This case also illustrates a unique situation where the 3-part fixture law test was applied to determine that massive oil tanks and oil refinery towers were real property. In Total Petroleum, the court concluded that the tanks and refinery towers were real property after reviewing (1) annexation, (2) adaptability and (3) intent.

The key factors influencing the Total Petroleum court decision included:

1. The massive size of the tanks and towers, and how they were affixed to the land:
   - The tanks were built on-site by transporting huge pieces of sheet metal by semi-trucks and welding the metal into place until 3" thick.
   - The towers were 120' tall and weighed 175,000 lbs. empty, without trays. They were installed 20' below ground in concrete and rebar with 1 $^{1}/_{2}$" anchor pedestals and were built to withstand 100 mph winds.

2. The tanks and towers were not portable and were never moved.

3. The land on which the tanks and towers were affixed was devoted to the placement of an oil refinery. Some of the property associated therewith, including the towers and tanks at issue, were specifically constructed for placement on that particular piece of land.

Much of the property, including the tanks and towers, would have to be cut into pieces in order to be removed from the land. Furthermore, the removal would result in environmental contamination of the land, which would have to be treated.

Three-Part Fixture Law Test Examined

The determination of whether property is real or personal must be made on a case-by-case basis. The three tests that comprise the three-part fixture law test are: (1) annexation; (2) adaptation; and (3) intent.

Annexation of the machinery and equipment to the real estate: How is the item under consideration physically annexed to the real property? Would removing the item cause a reduction in the fair market value of the realty? If so, the item may tend to be viewed as part of the real property. Would the item, once removed, require a significant amount of time or cost to restore the realty to its original condition? If so, the item may tend to be viewed as part of the real property.

Adaptation to the use of the realty to which it is attached: In the adaptability test, the focus is on whether the property at issue serves the real estate or a production process. For example, a boiler that heats a building is considered real property, but a boiler that is used in the manufacturing process is considered personal property.

Intent of the party making the annexation: Intent is based on the nature of the item affixed; the relation and situation of the party making the annexation; the structure and mode of annexation; and the purpose or use for which the annexation was made. K.S.A. 79261(b)(2).

In other words, the appraiser should look at the objective data garnered from the first two tests, or from independent documents, which are documents prepared for purposes other than for a hearing on the issue of whether the property is real or personal. For example, a lease or financing agreement may reveal intent.

When classifying property for assessment purposes, the appraiser should examine all relevant factors and criteria. The information source, its applicability to the Kansas property tax laws and whether it can be used as a credible authority on appeal are all relevant factors to consider.

The basic factors for clarifying items as real or personal property are their designated use and purpose. The determination of whether property is real or personal must be made on a case-by-case basis. All three parts of the three-part fixture test must be satisfied for the item to be classified as real property per K.S.A. 79-261(b)(3).

Normally, the land and permanent structures on the land, mechanical and other features within the structure with a designed use for the safety and comfort of the occupants, and permanent land improvements added for the utilization of the land are considered real

estate.

Items directly used for, and whose primary purpose is for a manufacturing process, are normally considered personal property. Personal property, by definition, includes all machinery and equipment, furniture, and inventory.

Standard overview of improvements to land and building components. Specific listed items may vary under certain conditions.

❖ **Improvements to Land Normally Considered Real Property**

Improvements ordinarily include retaining walls, piling and mats for general improvement of the site, private roads, paved areas, culverts, bridges, viaducts, subways, tunnels, fencing, reservoirs, dikes, dams, ditches, canals, private storm and sanitary sewers, private water lines for drinking, sanitary and fire protection, fixed wharves and docks, permanent standard gauge railroad tracks, and yard lighting.

❖ **Building Components Normally Considered Real Property**

Building and structural components ordinarily include foundation, walls, floors, roof, insulation, stairways, catwalks, partitions, loading and unloading platforms and canopies, systems designed for occupant comfort such as heating, lighting, air conditioning, ventilating, sanitation, fixed fire protection, and plumbing.

What happens after the county appraiser determines whether property is real or personal?

The determination of whether property is real or personal must be made on a case-by-case basis starting with the definitions in K.S.A. 79-102 and further considering the three-part fixture test in K.S.A. 79-261. The Division of Property Valuation may be of assistance for clarification when questions or uncertainties arise.

If the county appraiser concludes that property is real, the appraiser is no longer obligated to use this guide and should follow real property valuation procedures. **If the property and/or items are considered personal, the county appraiser is required to follow the valuation procedures set forth in the personal property guide.**

The following list of miscellaneous components and improvements should be considered as a general guideline. Specific listed items may vary under certain conditions. If items are determined as personal property, the county appraiser is required to follow valuation procedures set forth in this guide.

Building Components

Air Conditioning-Central	Real
Air Conditioning-Package with Duct Work	Real
Air Conditioning-Wall/Window Unit	Personal
Cold Storage-Built-In (primary function structure)	Real
Cold Storage-Movable (knock down type)	Personal
Cold Storage-Display Type	Personal
Cold Storage-Free Standing	Personal
Refrigeration Equipment	Personal
Door-Automatic (Magic Carpet)	Real
Elevator	Real
Escalator	Real
Dumbwaiter	Real
Man Lift	Real
Sidewalk Lift	Real
Franklin Stove	Personal
Free Standing Fireplace	Personal
Sprinkler System	Real
Boiler (used primarily to supply heat for bldg.)	Real
Boiler (used primarily to supply power for mfg.)	Personal

Machinery and Equipment

Generator	Personal
Hopper Scales	Personal
Loading-Unloading Systems	Personal
Incinerator	Personal

	Overhead Walkway	Real
	Utility Shed (affixed to slab or foundation)	Real
	Utility Shed (portable on skids)	Personal
	Satellite Dish	Personal
Yard Items		
	Parking Lot Lighting	Real
	Scale-Axle-Platform (above ground,portable)	Personal
	Scale-Axle-Platform (inground, pit)	Real
	Scale-Houses	Real
	Sign-Business (attached to building)	Personal
	Sign (free standing)	Personal
	Sign-Advertising (billboard)	Personal
	Tower-Radio Station	Personal
	Tower-Television Station	Personal
	Tower-Communication (citizens band)	Personal
	Tower-Cable TV	Personal
	Docks and Bulkheads	Real
	Fencing (security or privacy)	Real
	Trackage	Real
	Tunnel (pedestrian)	Real
Special Items		
	Batch Plant-Structure	Real
	Batch Plant-Equipment	Personal
	Portable Standing Building & Yard Item	Personal
	Silo	Real
	Tank-Storage (portable)	Personal
	Tank-Storage (built on-site, massive)	Real
	Tank-Used in Processing	Personal
	Grain Elevator	Real

	Wind Generator-Turbines	Personal
	Solar Panel(s) (serving individual real property)	Real
	Solar Panel(s)-(mass energy production, farm)	Personal
	Windmill	Personal
Automotive Services		
	Pump	Personal
	Tank-Above Ground, Vertical (portable)	Personal
	Tank-Above Ground, Horizontal (portable)	Personal
	Tank-Underground (portable)	Personal
	Tank-Underground (built on-site, massive)	Real
	Lift	Personal
	Compressor	Personal
	Service Station Yard Lighting	Real
Banks		
	Vault	Real
	Vault Door	Real
	Safe Deposit Box	Personal
	Counter	Personal
	Night Depository	Real
	Window-Drive-In	Real
	Window-Walk-Up	Real
	Window-Teller Vue	Personal
	Surveillance System	Personal
	Safe-Built-In	Real
	Safe-Moveable	Personal
	ATM-Money Machine-Mini Bank (non structural)	Personal
Beauty & Barber Shops		
	Basins & Sinks (used in conjunction w/ business)	Real
	Toilet Room Facility	Real

Bowling Lanes		
	Lane and Return	Personal
	Pinspotter	Personal
Car Washes		
	Equipment	Personal
	Related Plumbing, Piping & Wiring	Real
Dry Cleaners		
	Permanent Type Heating	Real
Restaurants and Bars		
	Sink (used in conjunction w/ business)	Real
	Equipment	Personal
Indoor Theatres		
	Equipment	Personal
	Seats	Personal
Outdoor Theaters		
	Screen	Real
	Speaker, Post, Underground Wiring	Personal
	Concession Stand & Other Permanent Bldgs.	Real
Trailers		
	Travel Trailer	Personal
	Utility Trailer (personal mowers, cycles, ATVs, etc)	Personal
	Livestock Trailer	Personal
	Tiny Home (on wheels, no permanent foundation)	Personal
	Manufactured Home	
	(no permanent foundation, no ownership land)	Personal
	(permanent foundation AND own land)	Real
Trailer Parks		
	Laundry Building, Bath House, Swimming Pool	Real
	Sewer Systems, Water Piping	Real

	Poles and Lighting	Real
	Walk, Driveway and Parking Areas	Real
Swimming Pools		
	Inground	Real
	Above Ground, Prefabricated	Personal
Commercial Greenhouses		
	Plastic on Framing	Real
	Heating System	Real
Apartments		
	Carpeting (installed and attached)	Real
	Built-Ins (ranges, dishwashers, garbage disposals)	Real
Photo Booths		
	Photo mat, Shutterbug, etc. (portable kiosk)	Personal
Docks		
	Leveler	Real
Oil Bulk & Refining Plants		
	Tanks-Oil Storage (portable)	Personal
	Tanks-Oil Storage (built on-site, massive)	Real
	Piping (above ground)	Personal
	Loading Rack (frame and canopy)	Real
Crane ways		
	Integrated with Building Structure	Real
	Independent of Building Structure	Personal
	Crane Motor and Mechanism	Personal

Table of Contents

Personal Property Classification and Assessment 1

Listing Personal Property: Due Date and Location (Situs) 2

Personal Property Filing Penalties 4

Personal Property Calendar 7

2.01 Mobile and Manufactured Homes 8

Discovery of Manufactured Homes 9

Classifying Manufactured Homes 10

2.02 Mineral Leasehold Interests (Oil and Gas) 13

2.03 Public Utilities 14

2.04 Motor Vehicles 15

Valuation Summary for Taxable Vehicles 16

Vehicle Identification Numbers 18

Taxed When Tagged Motor Vehicles 20

Class Codes for Taxed When Tagged 12M & 16M/20M Motor Vehicles 23

Property Tax Exceptions in MOVRS 25

Tax Roll Motor Vehicles 27

Motorcycles (Non-highway titled motorcycles designed for use on public roads) 28

Autos & Light-Duty Trucks (Light-Duty trucks - GVW of 14,000 or less) 28

Medium (GVW 14,001 or greater) & Heavy-Duty Trucks 30

16M or 20M Motor Vehicles 31

Proration of Tax Roll and 16M/20M Motor Vehicles 34

Flow Chart-valuation & tax of "taxed when tagged", tax roll and 16M/20M motor vehicles 39

"RV-Titled" Recreational Vehicles 40

Antique Titled Motor Vehicles 42

Valuation of Kit or Assembled Vehicle Worksheet 45

Assembled Vehicles 456

Gray Market Motor Vehicles 47

Ambulances 47
School Buses 49
Small Buses 52
Intermediate and Large Transit Buses 54
Inter-City Buses 55
Hearses 55
Limousines 57
Kalmar/Ottawa and Capacity Brand Yard/Terminal Tractors 57
Commercial Vehicles 58
2.05 Commercial/Industrial Machinery and Equipment 60
Retail cost when new (RCWN): 61
Economic Life: 612
The Used Factor: 63
"Used" for Commercial Purposes vs. "Not Used": 65
$1500 Exemption for Commercial Equipment: 66
Commercial/Industrial Machinery and Equipment Exemption: 67
Computer Software – Tangible vs. Intangible: 68
Truck Beds & Bodies (Commercial): 69
Wireless Communication Towers 70
Summary of Key Terms 71
2.06 Other Personal Property Not Elsewhere Classified 74
Valuation Guidelines for "Other" Personal Property 74
Exempt "Other" Personal Property 75
Aircraft 76
Hot Air Balloons 79
Golf Carts 80
ATVs, Snowmobiles, Off Road Motorcycles, ROVs, Motorized Bicycles (Mopeds) 80
Truck Campers and Travel Trailers (Without "RV" Title) 81
Tiny Homes 822
Shipping Containers 86

Trailers (Non-Business)....88
Truck Beds and Bodies (Non-Business)....89
$1500 Exemption for Commercial Equipment: 92
Valuing marine equipment in the "Other" subclass: 92
Proration of Other PP....93
Watercraft 96
Glossary of Key Terms....97
APPENDIX A....
APPENDIX B ....
APPENDIX C....

Personal Property Classification and Assessment

Kansas property tax law requires that all property be taxed uniformly and equally as to class, and unless otherwise specified, be valued at its fair market value as of January 1st. Article 11, Section 1 of the Kansas Constitution places real property and personal property into separate classes. Class 2 is tangible personal property. Tangible personal property is further classified into six subclasses and assessed at the following percentages of value.

Class/ Subclass	Property Type	Assessed %
2.01	**Mobile/Manufactured Homes** used for residential purposes	**11.5%**
2.02	**Mineral Leasehold** interests, *except* oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less	**30%** **25%**
2.03	**Public Utility** tangible personal property including inventories thereof, *except* railroad personal property including inventories thereof which shall be assessed at the average rate all other commercial and industrial property is assessed	**33%**
2.04	All categories of **Motor Vehicles** not defined and specifically valued and taxed pursuant to law enacted prior to *January 1, 1985. (*motor vehicles valued under K.S.A. 79-5100 Series)	**30%**
2.05	**Commercial and Industrial Machinery and Equipment**, which if its economic life is seven years or more shall be valued at its retail cost when new less seven-year straight-line depreciation. Or which if its economic life is less than seven years shall be valued at its retail cost	**25%**

Class/ Subclass	Property Type	Assessed %
	when new less straight-line depreciation over its economic life except that the value so obtained for such property, notwithstanding its economic life and as long as such property is being used shall not be less than 20% of the retail cost when new of such property.	
2.06	All **Other** tangible personal property not otherwise specifically classified	**30%**
Watercraft	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 that cannot be exempted by other provisions of law. Each watercraft may include one trailer which is designed to launch, retrieve, transport and store such watercraft and any nonelectric motor or motors which are necessary to operate such watercraft on the water.	**Exempt Jan 1, 2026**

Listing Personal Property: Due Date and Location (Situs)

Every person, association, company or corporation who owns, holds or controls any tangible personal property, is required to list their property for assessment with the county appraiser on or before March 15th of each year. When the due date falls on a day other than a regular business day, the listing is considered timely filed if it is filed on the next following business day. Oil and gas property must be filed on or before April 1st of each year. As a general rule, all tangible personal property is listed in the taxing district where the property is located on the first day of January, *except for*: [K.S.A. 79-301; 79-303; 79-306; 79-332a]

(a) Tangible personal property owned by a Kansas resident that is stationed, located, or stored on any municipal airport or airfield is listed and taxed in the taxing district where the owner resides. If the owner is not a resident of Kansas or of the county in which the property is located, then the property is listed where it is located.

(b) Motor vehicles being used by a student attending a university or college and owned by such student or another person, are listed in the taxing district where the owner resided on January 1st.

(c) The tangible personal property of banks, bankers, brokers, merchants, insurance or other companies (except mutual fire insurance companies) is listed in the taxing district where their business is usually done.

(d) The tangible personal property of manufactories or mines is listed in the taxing district where the manufactories or mines are located.

(e) Personal property in transit is listed in the taxing district where the owner resides, unless it is intended for a particular business, and then it is listed in the taxing district where the business is to be transacted. [K.S.A. 79-304]

IMPORTANT: Beginning January 1, 2025, there was a notable change to the filing requirements for personal property. K.S.A. 79-306 was amended to include the following: ***If a person has filed an initial statement listing property with the county appraiser pursuant to this section, no subsequent annual statement shall be required to be filed with the county appraiser regarding such property unless there is a change to report relating to the property previously listed or the statement.***

If a taxpayer has not filed an initial statement with the county, they are required to file a rendition on or before March 15. If there are any changes to report regarding their personal property, a rendition must also be filed on or before March 15. Examples of changes requiring a filing may include the sale of personal property currently on the tax roll, the purchase of new personal property, and any changes to the situs location or use of personal property currently on the tax roll. **Please note that this change does not apply to Mineral Leasehold Interests (Oil & Gas).** K.S.A. 79-332a was not amended in the same way that K.S.A. 79-306 was, meaning that any person, corporation or association owning oil and gas leases or engaged in operating for oil or gas must still list their property annually on a rendition on or before April 1. [K.S.A. 79-306; 79-332a]

On or before January 1, the county appraiser will make assessment forms available for the general public to list their personal property for assessment. The county appraiser shall grant the property owner an extension to file if the owner submits a request in writing on or before the March 15th deadline, stating just and adequate reasons for the extension. [K.S.A. 79-1457]

When personal property is not filed with the county appraiser by the filing deadline (or the extended deadline if applicable), a filing penalty is applied to the assessed value of the property.

Refer to the "Personal Property Filing Penalties" section further in this guide for more information about filing penalties. [K.S.A. 79-1422]

When filing a personal property rendition, the ***taxpayer*** is the owner of the personal property or the owner's parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner, or agent who ***is*** regularly and continuously employed by the taxpayer.

The **"*personal property form/tax rendition preparer*"** is any person who prepares the tax statement for compensation and ***is not*** a person who is regularly and continuously employed by the taxpayer.

A taxpayer may not circumvent the law by merely appointing a "personal property tax rendition form preparer" as the taxpayer's agent. A "Declaration of Representative or Agent" does **NOT** alleviate the need for both signatures.

Please be advised that renditions not having both signatures when applicable are subject to penalty. [K.S.A. 79-301; 79-303; 79-305a; 79-306; 79-1422]

Please be certain to note that all renditions are to be signed by the taxpayer AND the tax rendition preparer.

Personal Property Filing Penalties

All tangible personal property subject to taxation must be listed and assessed as of the first of January each year in the name of the owner. Individuals, companies and corporations that own or have tangible personal property subject to their control on January 1st, must list the property with the county appraiser on or before March 15th if they have not made an initial filing or if there is a change to report regarding a previously filed rendition. When March 15th falls on a day other than a regular business day, the first business day following the deadline is considered timely. [K.S.A. 79-301; 79-303; 79-306; 79-1457]

The county appraiser shall grant the taxpayer an extension to file if the taxpayer submits a request in writing on or before the March 15th deadline, stating just and adequate reasons for the extension. When an extension is granted and the taxpayer fails to file by the extended deadline, penalties are calculated from the March 15th deadline, not the extended deadline. [K.S.A. 79-1422; 79-1457]

The county appraiser is required to apply a penalty to the assessed value of personal property that is not listed by the March 15th deadline. The county appraiser or the Kansas Board of Tax

Appeals (BOTA) has the authority to abate or refund filing penalties whenever excusable neglect on the part of the person required to file the statement can be shown. Whenever the taxpayers do not agree with the filing penalty applied to their personal property, the taxpayer must file a grievance application with the BOTA requesting that the penalty be abated or refunded. All grievance applications are filed in the county where the penalty was incurred. Grievance applications are available from the county appraiser's office or the BOTA website @ http://www.kansas.gov/bota. [K.S.A. 79-1422]

Motor Vehicles and Other PP: Failure-to-file and late-filing penalties are applied only to personal property that is owned on January 1. Therefore, motor vehicles and other personal property that can be prorated onto and off the tax roll when they are purchased or sold during the year are not subject to filing penalties. Filing penalties are not applied to property that is not owned on January 1st. [K.S.A. 79-306d; 79-306e]

Oil and Gas: The same filing penalties apply to Oil and Gas property, except that the filing deadline is April 1st instead of March 15th. Refer to K.S.A. 79-332a for more information on oil and gas filing penalties. [K.S.A. 79-332a]

Late Filing Penalties [2% - 10%]

If **within one year following the March 15th filing deadline**, a taxpayer files a listing or an additional listing of personal property, the county appraiser is required to apply a late filing penalty to the assessed value of the property. The late filing penalty is applied *only* to that portion of the property that was filed after the March 15th deadline. The penalty for late filing is 2% per month up to a maximum of 10%. [K.S.A. 79-1422(a)]

Late filing penalties are applied as follows:

Date Rendition Filed	Penalty
March 16 through April 15	2%
April 16 through May 15	4%
May 16 through June 15	6%
June 16 through July 15	8%
July 16 through March 14 of the following year	10%

*Reminder: When March 15th falls on a day other than a regular business day, the first business day following the deadline is considered timely.

Failure to File Penalties [12.5%]

If **within one year following the March 15th filing deadline**, the county discovers personal property that a taxpayer has failed to file, or failed to file a *complete* list of, the county appraiser *must* determine the assessed value of the property and apply a 12.5% penalty for failure to file. When the taxpayer fails to file a *complete* list of personal property, the penalty is applied *only* to the omitted or underreported portion of the property. [K.S.A. 79-1422(b)]

If the county discovers any personal property that was omitted from the *appraisal* roll after the roll is certified to the county clerk (June 1), but prior to March 15th of the following year, the *county clerk must* place the property on the *assessment* roll as an added tax and apply a 12.5% penalty for failure to file.

When the county appraiser applies a failure to file penalty and the taxpayer later files a list of the property within one year of March 15th, the failure to file penalty is *no longer applicable* and the appropriate *late filing* penalty is applied to the assessed value of the property.

Escaped Penalties [12.5%]

If **one year after the March 15th deadline**, the county discovers personal property that was omitted from the *appraisal* roll or underreported for whatever reason, the property shall be considered to have "*escaped*" taxation. The county appraiser *must* determine the assessed value of the "*escaped*" property and apply a 12.5% penalty to assessed value of any property which was subject to taxation in any of the two years prior to January 1 of the calendar year in which the "*escaped*" property was discovered. [K.S.A. 79-1427a]

In 1998, the Kansas Court of Appeals ruled that the *"discovery date"* for escaped personal property is the date the property is placed on the tax roll and a bill is sent to the owner. [*The Board of Sedgwick County Commissioners v. Dillon Stores]*

Personal Property Calendar

January 1 Assessment date for the tax roll. [K.S.A. 79-301; 79-1455]

March 1 Deadline for IRB/Economic Development property owners to file the Annual Claim for Exemption Form with the county appraiser. [K.S.A. 79-210]

March 15 Deadline for taxpayers to report all taxable personal property (except for oil and gas property) owned or in their possession on January 1 to avoid late filing penalties. This report or rendition must be signed by the owner or authorized agent of the property and submitted to the county appraiser's office. *A rendition must only be filed if an initial filing has not been made or there is a change to report regarding a previously filed rendition.* [K.S.A. 79-306]

April 1 Deadline for taxpayers to report oil and gas properties owned or engaged in operation as of January 1 to avoid late filing penalties. This report, or rendition, must be signed by the owner or authorized agent of the property and submitted to the county appraiser's office. [K.S.A. 79-332a]

May 1 Deadline for the county appraiser to notify taxpayers of the valuation and classification of personal property (including oil and gas). [K.S.A. 79-1460]

May 15 Deadline for taxpayers to schedule an appeal of the valuation or the classification of personal property (including oil and gas). [K.S.A. 79-1448]

June 1 Deadline for appraiser to certify personal property assessment roll to the county clerk. [K.S.A. 79-1467]

December 1 Deadline for county treasurers to mail tax statements. [K.S.A. 79-2001]

December 20 Deadline for full or first half property taxes to be paid to the county treasurer to avoid penalties or interest. [K.S.A. 79-2004a]

May 10 Following Year-Deadline for second half property taxes to be paid to the county to avoid penalties or interest. [K.S.A. 79-2004a]

2.01 Mobile and Manufactured Homes

Personal property appraisers follow the same sequence of activities that real property appraisers follow. They must locate the property, inspect it, identify its use for taxation purposes, determine whether the property qualifies for any exemptions, and value the property. In addition to discovering and valuing manufactured homes, the county appraiser must also determine the ownership of the home.

A **mobile home** is defined as a structure that is transportable in one or more sections which, in its traveling mode, is at least 8 feet wide and at least 36 feet long; is built on a permanent chassis; designed to be used as a dwelling with or without a permanent foundation; connected to utilities; and includes plumbing, heating, air conditioning and electrical systems. Mobile homes built in 1976 or prior were not subject to federal manufactured home construction and safety standards. [K.S.A. 58-4202]

A **manufactured home** is defined as a structure that is transportable in one or more sections, which, in its traveling mode, is at least 8 feet wide and at least 40 feet long; is built on a permanent chassis; designed to be used as a dwelling with or without a permanent foundation; connected to utilities; and includes plumbing, heating, air conditioning and electrical systems. Manufactured homes built after 1976 are subject to federal manufactured home construction and safety standards. [K.S.A. 58-4202]

The homes being built today fall under the definition of a "manufactured home." However, for purposes of this guide, the term "manufactured home" shall include mobile homes. Manufactured homes discussed in this guide should **not be confused with modular homes,** which are also built in modules (sections) in an environmentally controlled factory but are not built on a permanent chassis.

Owners of manufactured homes are required by law to furnish a listing of each manufactured home they own or have in their possession, to the county appraiser in the county where the home is located. In addition to the owner listing the home, any owner, lessee or operator of any manufactured home park, or the owner of any land in which one or more manufactured homes are located on, is required to furnish a listing of all manufactured homes located in the park or on the land, as of January 1st to the county appraiser. [K.S.A. 79-335; 79-336]

To value the home accurately, the appraiser should physically inspect the property. It will be necessary to measure the outside of the home, determine the CDU, physical condition, and the quality rating. Also make note of any special features of the home such as porches, carports, or

other buildings (sheds/garages), the type of foundation (if any), etc. If possible, the appraiser should also confirm the year, make and model of the home with the owner. Like stick-built dwellings, manufactured homes will have components, and they will be entered on the residential component page located under the manufactured home tab on the Orion CAMA tree. The counties can find guidelines for listing residential manufactured homes in the *Orion Residential/Agricultural Data Collection* manual. The Orion CAMA program is designed to list and value both real and personal property manufactured homes. There is a discussion on determining if a manufactured home is real or personal property under the "Classifying of Manufactured Homes" section of this guide.

Discovery of Manufactured Homes

The county appraiser has the duty to list and appraise all tangible personal property within the county. When the appraiser discovers, lists, and values personal property in a timely manner, it 1) promotes accurate reporting by the taxpayer thus avoiding penalties; 2) assures uniform and equal treatment of property owners and 3) also assures that all taxable personal property is placed on the tax roll to fulfill the statutory duties imposed upon the county appraiser. The discovery of personal property can be difficult for the appraiser because the property is movable. Since many personal property owners are not aware of the reporting requirements or choose not to obey them, the appraiser must rely on other methods for the discovery of personal property located in the county. [K.S.A. 79-1411b]

Below is a list of primary sources used for the discovery of manufactured homes. County appraisers may be aware of other sources of information that can be used to supplement this list. Several sources are necessary to cross check and update information since personal property information becomes outdated quickly and no single source provides flawless information

.

- **Title and registration applications** - available through the county treasurer's office for newly acquired manufactured homes.
- **Manufactured/Mobile home listings** - furnished by the park owner or operator. Kansas law requires park owners or operators to furnish the county appraiser with a list of all manufactured homes located in their parks each year. [K.S.A. 79-336; 79-337]
- **Taxpayer renditions** - required to be filed with the county appraiser by March 15th if an initial filing has not been made or there is a change to report regarding a previously listed mobile/manufactured home. This is a list of all personal property owned by, leased, or in the possession of a taxpayer as of January 1 of the year. [K.S.A. 79-301; 79-306]
- **Building permits** - required to locate or relocate manufactured homes within the county.

- **Data collection records -** provided by real property appraisers that contain information about manufactured homes located on privately owned county parcels.
- **Annual canvass** - one of the best ways to discover manufactured homes. An annual canvass allows the appraiser to inspect the property in order to verify the accuracy of the information the owner submits on the rendition. This on-site inspection also allows the appraiser to gather information on porches, decks, carports, sheds, or any other personal property that should be valued with the home.
- **Communication with other counties** - allows the appraiser to verify situs dates and to ensure that a manufactured home has been listed on the proper appraisal roll.
- **Video Imaging –** allows the county appraiser to retain an electronic inventory of property within the county, which can be produced for review in an appeal process.

Classifying Manufactured Homes

Kansas law states that all manufactured homes are considered to be personal property unless:

❖ The title to the home is in the same name of the person (or spouse of the person) who holds title to the land the home is located on,

AND

❖ The home is on a permanent foundation, the type not removable intact from the real property. [K.S.A. 79-340]

If the manufactured home is determined to be real property, it should be valued in the Orion Computer Assisted Mass Appraisal (CAMA) program. If it is determined to be personal property, it should be classed into one of the following subclasses of personal property as outlined in the Kansas Constitution and valued accordingly.

- Subclass 2.01 – Manufactured homes used for residential purposes. Homes in this subclass are valued at market value and assessed at 11.5%. Residentially classed manufactured homes are listed / valued on schedule 1 of the rendition. The value can be adjusted in a manner that is consistent with achieving market value. Also included as residential "all land and improvements whether or not contiguous to the land accommodating a dwelling or home used to store household goods and personal effects not used for the production of income." [K.S.A. 79-1459(e)]

- Subclass 2.05 – Manufactured homes used for commercial purposes. Homes in this subclass are valued at their retail cost when new less a straight-line depreciation (the same as machinery and equipment) and assessed at 25%. Commercially classed manufactured homes are listed /

valued on schedule 5 of the rendition. The value cannot be adjusted for condition or obsolescence. Refer to the "Commercial/Industrial Machinery and Equipment" Section of this guide for valuation procedures.

- Subclass 2.06 – Manufactured homes not elsewhere classified ("Other"). Homes in this subclass are valued at market value and assessed at 30%. Manufactured homes not elsewhere classified ("Other") are listed/valued on schedule 6 of the rendition. The value can be adjusted in a manner that is consistent with achieving market value. Refer to the "Other Personal Property Not Elsewhere Classified" Section of this guide for valuation procedures.

Valuing Residential Manufactured Homes

Manufactured homes that are classified as personal property and used for residential purposes are to be valued in the same manner as real property manufactured homes. All manufactured homes used for residential purposes are valued at market value and assessed at 11.5%. Typically, market value of manufactured homes is achieved by determining the Replacement Cost New Less Depreciation (RCNLD). Residential personal property manufactured homes are valued in the Orion CAMA program or other personal property programs that use or replicate the values from the Marshall & Swift residential cost estimator. However, other appraisal methods commonly used to determine the market value of residential homes can also be used to determine market value of manufactured homes. Manually valuing manufactured homes is no longer an option. [K.S.A. 79-340; 79-1439]

Depreciation Options in Orion

To ensure accurate values using RCNLD, the county must apply accrued depreciation, which measures "diminished utility" of the manufactured home in its current condition and location. This is accomplished in Orion by using a single comprehensive rating of accrued depreciation which is **CDU**. The CDU assigned to a manufactured home will encompass all causes of depreciation, i.e. physical, functional and locational or economic.

Each county is responsible for developing its own depreciation for manufactured homes. The depreciation schedules are based on the sales of manufactured homes within the county. If the county does not have sufficient documented *valid* sales for an accurate depreciation study, then the county should consider these options:

- Contact neighboring counties or similar-sized counties within their region and use those counties' sales to supplement their own depreciation study ***and / or***
- Test depreciation from nationally recognized manufactured housing cost guides for accuracy in your regional market.

PVD offers the course, *Orion Residential Deprecation,* to help county appraisers develop accurate depreciation.

For a more detailed discussion of depreciation within Orion, see PVD's *Orion Residential/Agricultural Data Collection Manual*.

2.02 Mineral Leasehold Interests (Oil and Gas)

For purposes of taxation, oil and gas leases, oil and gas wells, all casing, tubing and other equipment and materials used in operating oil and gas wells are considered personal property. The Kansas Constitution classifies personal property that qualifies as **Mineral Leasehold Interests** (Oil and Gas) into Class 2, Subclass 2 (2.02) for property tax purposes. [Ks. Constitution Art.11Sec. 1; K.S.A. 79-1439(2); 79-329]

Oil and gas interests are valued at market value and assessed at 30%, *except* oil leasehold interests with an average daily production of five barrels or less and natural gas leasehold interests with an average daily production of 100 mcf or less, shall be assessed at 25%.
[Ks. Constitution Art.11Sec. 1; K.S.A. 79-1439(2)]

Kansas law requires oil and gas property to be listed annually with the county appraiser on or before April 1st. Oil or gas property not filed with the county appraiser by the April 1st deadline must have a filing penalty applied to the assessed value. The penalty for late filing is 2% per month up to a maximum of 10%. The penalty for failure to file is 12.5%. If an extension from the filing date is needed, a written request for an extension must be filed with the county appraiser prior to the April 1st deadline. [K.S.A. 79-332a]

Oil Rendition Forms and Gas Rendition Forms, available from the county appraiser's office, are designed to allow taxpayers to provide specific information necessary for the county appraiser to determine the value of the oil and gas property. Due to the complex process for valuing oil and gas leasehold interests, the Property Valuation Division issues a *Kansas Oil and Gas Appraisal Guide* that is separate from this guide. Therefore, the oil and gas appraisal process will not be addressed in this guide. [K.S.A. 79-1457]

The *Kansas Oil and Gas Appraisal Guide* and the *Oil and Gas Rendition Forms* are available on the PVD website at https://www.ksrevenue.gov/pvdoilgas.html.

2.03 Public Utilities

For property tax purposes, the personal property of railroads and companies that qualify as a public utility as defined in K.S.A. 79-5a01 is classified within the **Public Utility** subclass of personal property**.** The Kansas Constitution classifies personal property that qualifies as **Public Utility** property into Class 2, Subclass 3 (2.03). **Public Utility** property is listed on the "*Annual Rendition to the Kansas Department of Revenue Property Valuation Division*". The annual rendition must be filed with the Property Valuation Division (PVD) on or before March 20 of each year. Property in the public utility subclass is valued based upon the fair market value of the "unit" and it is assessed at 33%. [Ks. Constitution Art.11Sec. 1; K.S.A. 79-1439(2); Chapter 79-article5a]

Personal property that is assessed in the public utility subclass includes vehicles which are registered through the county. Proof of property tax assessment by the state (PVD) is required whenever a state-assessed public utility vehicle is titled or registered through the county. The taxpayer's stamped copy of schedule 10b of the Annual Rendition or the "Declaration of State Assessment for Newly Acquired Vehicle" from PVD provides the county with evidence that the vehicle is state assessed. Vehicles with proof of state assessment will have a **State Assessed Exemption** (Public Utility) on the registration. **Whenever evidence of state assessment by PVD cannot be shown, the county should assess the vehicle(s) for property tax purposes.** [K.S.A. 8-173(2); 79-5a05]

The Property Valuation Division (PVD) in the Kansas Department of Revenue appraises property owned by public utilities and railroads. Therefore, procedures for the valuation and assessment of property in the **Public Utility** subclass will not be addressed in this guide. For more information regarding state-appraised public utilities and railroads, contact the Property Valuation Division or visit the PVD website at https://www.ksrevenue.gov/pvdindex.html

2.04 Motor Vehicles

The statutory definition of a "motor vehicle" requires the vehicle to be a device that is self-propelled, in which any person or property may be transported or drawn upon a public highway. It does not include motorized bicycles, motorized wheelchairs; devices moved by human power, or devices used exclusively upon stationary rails or tracks. [K.S.A. 8-126 (a)-(uu)]

The Kansas Constitution places qualifying motor vehicles into Class 2, Subclass 4 *(2.04)*. Motor vehicles in the "Motor Vehicle" subclass, referred to as *"tax roll"* motor vehicles are listed on a *tangible personal property assessment form* (rendition) pursuant to K.S.A. 79-300 series.

Tax Roll motor vehicles are *registered* with a tag weight of 24,000 lbs. or more or *titled* as a non-highway motor vehicle. Tax roll motor vehicles are reported on *schedule 4a* of the county personal property assessment form in the county where the vehicle is located on the assessment date (typically January 1). The property tax value of the vehicle is the fair market value, which can be adjusted for condition if the vehicle was damaged. The taxes are paid in arrear for the calendar year. [K.S.A. 79-306d]

Other categories of motor vehicles, *which are not classified within the "Tax Roll Motor Vehicle" subclass for purposes of personal property taxation in Kansas, include:*

- **Taxed When Tagged** motor vehicles are *registered* with a tag weight of 12,000 lbs. or less. The property tax value of the vehicle is a formula-driven value, which is not adjusted for condition, mileage, etc. The assessment rate for tax-when-tagged motor vehicles is 20%. The property taxes, which are calculated through the state Motor Vehicle Registration System (MOVRS) in the county treasurer's office, must be paid when the vehicle is registered. [K.S.A. 8-126; 79-5101-5107]

- **16M/20M** motor vehicles have a gross vehicle weight which is greater than 12,000 lbs. but less than 20,001 lbs. The property tax value of the vehicle is a formula-driven value, which is not adjusted for condition, mileage, etc. The assessment rate for 16M/20M motor vehicles is 20%. The property taxes are paid in arrears for the calendar year. [K.S.A. 79-5105a]

- **RV-Titled Recreational Vehicles** include motor homes, campers, and travel trailers, which meet the statutory requirements for registering the vehicle with a Kansas RV Title. The property tax value of the RV-titled vehicle is based upon the age and weight of the vehicle. The property taxes, which are calculated through the state's Motor Vehicle Registration System (MOVRS) in the county treasurer's office, must be paid when the vehicle is registered. [K.S.A. 79-5118-5121]

- **State Assessed** vehicles include motor vehicles that belong to a railroad or public utility. State-assessed railroad and utility property is reported to the Property Valuation Division (PVD) in the Kansas Department of Revenue. [K.S.A. 79-5a01]

- **Rental Excise Tax** is paid in-lieu-of property taxes by rental companies that lease certain vehicles for a period of time not exceeding 28 days. The rental excise tax is 3.5 percent of the gross receipts received from the rental or lease of qualifying vehicles. Qualifying vehicles are reported to the Kansas Department of Revenue. [K.S.A. 79-5117]

- **Commercial Vehicle Fees** are paid for any self-propelled or towed motor vehicle engaged in commerce, is used to transport property or passengers, and has a gross weight or gross combination weight of 10,001 pounds or more. The commercial vehicle fee is collected at time of registration to the IRP/IFTA locations and covers the power unit and any trailers towed by the power unit and/or any beds, bodies, or boxes on the power unit. Farm and personal vehicles are not included. [K.S.A. 8-143]

- **Exempt** motor vehicles must have been granted an exemption from personal property taxation in Kansas by the appropriate granting authority. For more information on property tax exemptions refer to the "Property Tax Exemptions" section.

Valuation Summary for Taxable Vehicles

The manner in which a vehicle is registered *typically* determines how the vehicle is valued and taxed for property taxation in Kansas. Therefore, it is possible for the same motor vehicle to be valued and taxed in several different ways depending upon how it is registered.

The gross weight, now called the "declared weight" in the MOVRS program, of the vehicle is used to determine the registration weight for the vehicle tag. For motor vehicle registration purposes, "gross weight" or "declared weight" includes the *total weight* of the truck, truck cargo and the weight of the trailer and trailer cargo. For example, a motor vehicle registered with a 12M tag can pull or carry a gross weight up to 12,000 pounds. For purposes of this guide, the term "gross weight" will be used, and the letter "M" will be used to represent "thousand" when referring to a tag registration weight (12M=12,000 lbs.).

Taxed when tagged motor vehicle values, which are based on a formula presented in the Kansas statutes, are not adjusted for condition, mileage, etc. of the vehicle. The taxes, which are pre-paid at the time of registration, are payable to the county where the vehicle can be legally registered according to state motor vehicle registration statutes. *"Taxed when tagged"* motor vehicle property taxes are for a "registration year" and can be prorated through the state motor vehicle registration system (MOVRS). The registration year is determined by the first

letter of the primary owner's last name as shown on the vehicle title. Each letter of the alphabet is assigned a specific month in which the vehicle must be registered each year. The taxes are paid in advance for a twelve-month period beginning with the first day of the month following the assigned registration month. Refer to the chart below for the registration months. [K.S.A. 79-5100 series]

First Letter of Last Name	Registration Renewal Month
A	February
B	March
C, D	April
E, F, G	May
H, I	June
J, K, L	July
M, N, O	August
P, Q, R	September
S	October
T, V, W,	November
U, X, Y, Z	December

Tax roll motor vehicles are appraised at fair market value and the value can be adjusted for condition if the vehicle is wrecked or damaged. *"Tax roll"* motor vehicles are assessed at a rate of 30%. These vehicles are listed on the county personal property assessment form (rendition) pursuant to the K.S.A. 79-300 series. The property taxes, which are payable to the county in which the vehicle had its tax situs on the assessment date, are paid in arrear for the calendar year. *"Tax roll"* motor vehicles can be prorated onto or off of the tax roll when they are purchased or sold. [K.S.A. 79-306d]

16M/20M motor vehicle valuation and taxation is a unique process because the procedures used are combinations of those used in the valuation and taxation of both *"taxed when tagged"* and *"tax roll"* motor vehicles. Motor vehicles that are registered with a 16M or 20M tag are valued in the same manner as *"taxed when tagged"* motor vehicles, using the same mill levy and assessment rate. However, the tax year, situs requirements, penalties, proration rules, reporting requirements and billing procedures are the same as *"tax roll"* motor vehicles. [K.S.A. 79-5105a]

Truck beds for chassis cab motor vehicles are classified and valued separately from the motor vehicle. A "chassis cab" motor vehicle is a vehicle that has a frame (chassis) with wheels and a cab. Chassis cab motor vehicles are considered complete vehicles and can be driven on the

highways without a bed. Therefore, the bed values are not included in the truck values. Truck beds that are for personal use are classified within the "Other" subclass of personal property. Refer to the "Other Personal Property Not Elsewhere Classified" section of this guide for valuation procedures. Truck beds used for commercial purposes are classified within the "Commercial" subclass of personal property. Refer to the "Commercial/Industrial Machinery and Equipment" section of this guide for valuation procedures. Truck beds on *"chassis cab"* motor vehicles are not prorated onto or off of the tax roll when the truck they are on is purchased or sold during the year if the truck bed is Commercial/Industrial Machinery and Equipment. PVD prescribes the online *Price Digests Truck Blue Book*; this subscription includes truck body and truck beds for valuing. This resource may be used to help determine the value of a truck bed.

Truck bodies for "incomplete," "stripped," or "chassis-only" motor vehicles are considered part of the motor vehicle, and the appropriate body value is added to the chassis value when determining a class code or market value for the vehicle. Incomplete, stripped, or chassis-only vehicles have a frame (chassis) with wheels only. They cannot be driven on the highways because they are not considered "motor vehicles" in Kansas until the body is added. The most common examples of stripped, incomplete or chassis-only vehicles are step vans (UPS-type trucks), RVs and commercial cutaways (small transport buses, ambulances, or special delivery vehicles), and school buses. The vehicle identification number will indicate whether a vehicle is a chassis cab or an incomplete, stripped, or chassis-only vehicle.

Trailers used for personal use are classified within the **Other** subclass of personal property and are valued at market value and assessed at 30%. Refer to the "Other Personal Property Not Elsewhere Classified" section of this guide for valuation procedures.

Trailers used for business are classified within the **Commercial** subclass of personal property and are valued the same as other machinery and equipment and assessed at 25%. Refer to the "Commercial/Industrial Machinery and Equipment" section of this guide for valuation procedures.

Vehicle Identification Numbers

The **V**ehicle **I**dentification **N**umber (VIN) identifies a vehicle. Each digit or group of digits describes specific characteristics about the vehicle. Vehicles produced in 1981 and later will have seventeen (17) digits in the VIN. Prior to 1981, there was no consistency as to how the manufacturers generated vehicle identification numbers.

The VIN for a 1981 or newer model will indicate the following information.

- The 1st through 3rd digits indicates the country where the vehicle was manufactured, the manufacturer and the type of vehicle (auto, truck, incomplete or stripped chassis, etc.).
- The 4th through 8th digits are specific vehicle characteristics (coupe, sedan, number of doors, GVW, engine type, 4-wheel drive, etc.).
- The 9th digit is the "check" digit (used by manufacturers and dealers to verify the VIN is valid).
- The 10th digit is the model year of the vehicle (see chart below).
- The 11th through 17th digits indicates the serial number of the vehicle and the manufacturing plant

Example of VIN breakdown for a 2013 Ford F150, Platinum Series pickup

1 – 3	4 – 8	9	10	11 – 17
1FT	FW1ET	5	D	FA29661
USA, Ford	7001 – 8000 LBS GWV	Check Digit	2013 Model	Dearborn, MI Plant
Truck, Complete	F150, 4X4, Super Crew Eco boost 3.5L, V-6 Engine			Serial Number

VIN Model Year Codes (10th digit)

Year	Code	Year	Code	Year	Code	Year	Code	Year	Code
1980	A	1990	L	2000	Y	2010	A	2020	L
1981	B	1991	M	2001	1	2011	B	2021	M
1982	C	1992	N	2002	2	2012	C	2022	N
1983	D	1993	P	2003	3	2013	D	2023	P
1984	E	1994	R	2004	4	2014	E	2024	R
1985	F	1995	S	2005	5	2015	F	2025	S
1986	G	1996	T	2006	6	2016	G	2026	T
1987	H	1997	V	2007	7	2017	H		
1988	J	1998	W	2008	8	2018	J		
1989	K	1999	X	2009	9	2019	K		

The VINs of some manufacturers break down the description to include the series or model package. However, many do not. The Ford VIN shown in the previous example does not indicate the truck is a Platinum series truck. Therefore, it is up to the county to determine the model package when more than one choice is provided by the MOVRS program. This can be done by asking the owner, viewing the information on the owner's paperwork from the dealership, or

by contacting the dealership directly. In most cases, if the VIN does not indicate the series or model package, it will not be listed on the title or the manufacturer's certificate of origin.

Note: The VIN will never contain the letters I, O, and Q. The model year identifier (10th digit) will never contain the number zero or the letters I, O, Q, U, or Z. Letters and numbers are occasionally switched in error. Such as the letter S and the number 5, the letter B and the number 8, the letter D and the number 0, the letter Z and the number 2, and the letters F and P. Sometimes a digit is left out completely, so make sure there are 17 digits in the VIN if the vehicle is a 1981 or newer model.

NICB The Property Valuation Division (PVD) receives information on vehicle identification numbers from the manufacturers. National Insurance Crime Bureau publishing the Passenger Vehicle Identification Manual for breaking down VINs. They also publish the Commercial Identification Manual for the Heavy-Duty truck, tractors, and some of the common trailers. For more information about ordering these publications, you may contact the National Insurance Crime Bureau at 847.544.7002.

Taxed When Tagged Motor Vehicles

The term *"taxed when tagged"* simply means the property tax must be paid whenever a motor vehicle is registered and tagged for use on Kansas highways. Motor vehicles registered with a gross weight of 12,000 lbs. or less and recreational vehicles with a Kansas RV Title are *"taxed when tagged"* motor vehicles. The *"taxed when tagged"* motor vehicles' taxes must be prepaid to the county where the motor vehicle can be legally registered. The vehicle taxes are for a "registration year," which consists of a number of months in the current calendar year and a number of months in the upcoming calendar year to equal 12 months. The registration year is determined by the first letter of the primary owner's last name as shown on the vehicle title. The property taxes are calculated through the motor vehicle registration system (MOVRS) in the county treasurer's office.

The *"taxed when tagged"* system, which was implemented in 1981, created a classification system for the property taxation of certain motor vehicles. The system classifies each motor vehicle based on the value of the vehicle when "*first offered for sale as new,"* hereafter referred to as *"trade-in value."* Each vehicle is assigned a class code, which is determined by the value range in which the *"trade-in value"* falls (refer to the class code charts). The class code remains the same for the life of the vehicle. The *"midpoint value"* (middle) of the class code value range is depreciated 15% per year. The *"taxed when tagged"* motor vehicle value, which is based on a formula presented in the Kansas statutes, is not adjusted for condition, mileage, etc. of the vehicle. The property tax can be prorated for the number of months the vehicle is owned in the registration year.

"Taxed when tagged" motor vehicles registered with a gross weight of 12,000 lbs. include passenger cars, vans, light-duty trucks, sport utility vehicles, and motorcycles. Camping trailers, travel trailers, and motor homes that qualify for a "Kansas RV Title" are also *"taxed when tagged"* vehicles. However, the property taxes for RV-Titled vehicles are based upon the age and weight of the vehicle. Refer to the "RV-Titled Vehicles" section of this guide for more information on RV taxes. [K.S.A. 79-5100 series; 8-129]

Valuing Taxed When Tagged Motor Vehicles:

The MOVRS program establishes the *"trade-in value"* of each "taxed when tagged" motor vehicle based on the manufacturer's suggested retail price (MSRP). The MSRP is obtained from a Price Digests data interface, which is used to establish the *"trade-in value."* The estimated "*trade-in value"* is calculated by taking the MSRP times 85% for autos, motorcycles and Light-Duty trucks and MSRP times 70% for Medium-Duty trucks. [K.S.A. 79-5103; 79-5104]

Once the *"trade-in value"* is established and a class code is assigned to the vehicle, the MOVRS program will calculate the correct tax. The MOVRS program was developed for county treasurers to use when processing title and registration information.

The *"midpoint value"* of the assigned class code range depreciates 15% per year. To get a *"tax value"* for the vehicle, the depreciated *"midpoint value"* is multiplied by the 20% assessment rate for motor vehicles registered with a gross weight of 12,000 lb. or less. The *"tax value"* is multiplied by the *"motor vehicle county average levy"* (mill rate) to determine the property tax owed on the vehicle. Since the *"motor vehicle county average levy"* differs from county to county, the property tax for an identical vehicle will not be the same in every county. *Except for* taxes due on motor vehicles that meet the requirements for the *"taxed when tagged"* minimum tax set by state law. [K.S.A. 79-5102; 79-5105]

Tax When Tagged Formula in MOVRS

Step 1: MSRP X .85 = Trade-In Value Autos, Motorcycles, and Light-Duty Trucks

Step 2: Trade-In Value Determines Class Code from Taxed/Tagged & 16M/20M Class Code Table

(use lower & upper limit columns for Trade-In value range)

Step 3: Find Class Code Midpoint Value in Taxed/Tagged & 16M/20M Class Code Table

Step 4: Midpoint Value X $.85^{n}$ = Appraised Value

(15% depreciation per calendar year, n = vehicle age)

Step 5: Appraised Value X 20% = Assessed Value

Step 6: Assessed Value X Motor Vehicle County Average Levy = **Tax**

Minimum Tax

All model year **1980 or older** *"taxed when tagged"* motor vehicles are charged a minimum tax of $12.00 per year, *regardless* of the class code. *Except that* all model year 1980 or older *"taxed when tagged"* motorcycles which are charged a minimum tax of $6.00 per year, *regardless* of the class code. *Therefore*, any 1980 or older vehicle that does not have an assigned class code can be assigned a MSRP of $441 that yields a class code of 001 to generate the minimum tax required by law.

The property tax for model year **1981 or newer** *"taxed when tagged"* motor vehicles will eventually reach a minimum tax of $24.00 per year. *Except that* 1981 or newer *"taxed when tagged"* motorcycles will eventually reach a minimum tax of $12.00 per year. The *only exception* is for certain motor vehicles that were *"grandfathered"* at the $12.00 or $6.00 minimum tax.

"Grandfathered" vehicles

Beginning 1996, the Kansas legislature increased minimum tax for *"taxed when tagged"* motor vehicle from $12.00 to $24.00 and motorcycles from $6.00 to $12.00. As a result, any model year 1981 or newer *"taxed when tagged"* motor vehicle, registered for the *full 1996 registration* year, that was taxed less than the new $12.00 or $24.00 minimum tax was *"grandfathered"*. The property tax for *"grandfathered"* motor vehicles will eventually reach the minimum tax of $12.00, $6.00 for motorcycles, applicable to 1980 and older models. The *"grandfather"* exception follows the motor vehicle from county to county and owner to owner. The county treasurer's office can be contacted whenever verification is necessary.

NOTE: Beginning January 1, 2010, upon initial registration of a rebuilt salvage vehicle the class code is to be reduced by two classes. [K.S.A. 79-5104; 8-135]

Class Codes-Taxed/Tagged 12M & 16M/20M Motor Vehicles

Class codes continue up ot 400 in increments of $2000 [K.S.A. 79-5104]

Class Code	Mid-Point MSRP	Lower Limit	Mid-Point	Upper Limit	Class Code	Mid-Point MSRP	Lower Limit	Mid-Point	Upper Limit
1	441	**0**	375	**749**	**36**	62,353	**52,001**	53,000	**54,000**
2	1,324	**750**	1,125	**1,499**	**37**	64,706	**54,001**	55,000	**56,000**
3	2,206	**1,500**	1,875	**2,249**	**38**	67,059	**56,001**	57,000	**58,000**
4	3,088	**2,250**	2,625	**2,999**	**39**	69,412	**58,000**	59,000	**60,000**
5	3,971	**3,000**	3,375	**3,749**	**40**	71,765	**60,001**	61,000	**62,000**
6	4,853	**3,750**	4,125	**4,499**	**41**	74,118	**62,001**	63,000	**64,000**
7	5,735	**4,500**	4,875	**5,249**	**42**	76,471	**64,001**	65,000	**66,000**
8	6,618	**5,250**	5,625	**5,999**	**43**	78,824	**66,001**	67,000	**68,000**
9	7,647	**6,000**	6,500	**6,999**	**44**	81,176	**68,001**	69,000	**70,000**
10	8,824	**7,000**	7,500	**7,999**	**45**	83,529	**70,001**	71,000	**72,000**
11	10,000	**8,000**	8,500	**8,999**	**46**	85,882	**72,001**	73,000	**74,000**
12	11,176	**9,000**	9,500	**9,999**	**47**	88,235	**74,001**	75,000	**76,000**
13	12,353	**10,000**	10,500	**10,999**	**48**	90,588	**76,001**	77,000	**78,000**
14	13,529	**11,000**	11,500	**11,999**	**49**	92,941	**78,001**	79,000	**80,000**
15	14,706	**12,000**	12,500	**12,999**	**50**	95,294	**80,001**	81,000	**82,000**
16	15,882	**13,000**	13,500	**13,999**	**51**	97,647	**82,001**	83,000	**84,000**
17	17,647	**14,000**	15,000	**15,999**	**52**	100,000	**84,001**	85,000	**86,000**
18	20,000	**16,000**	17,000	**17,999**	**53**	102,353	**86,001**	87,000	**88,000**
19	22,353	**18,000**	19,000	**19,999**	**54**	104,706	**88,001**	89,000	**90,000**
20	24,706	**20,000**	21,000	**22,000**	**55**	107,059	**90,001**	91,000	**92,000**
21	27,059	**22,001**	23,000	**24,000**	**56**	109,412	**92,001**	93,000	**94,000**
22	29,412	**24,001**	25,000	**26,000**	**57**	111,765	**94,001**	95,000	**96,000**
23	31,765	**26,001**	27,000	**28,000**	**58**	114,118	**96,001**	97,000	**98,000**
24	34,118	**28,001**	29,000	**30,000**	**59**	116,471	**98,001**	99,000	**100,000**
25	36,471	**30,001**	31,000	**32,000**	**60**	118,824	**100,001**	101,000	**102,000**
26	38,824	**32,001**	33,000	**34,000**	**61**	121,176	**102,001**	103,000	**104,000**
27	41,176	**34,001**	35,000	**36,000**	**62**	123,529	**104,001**	105,000	**106,000**
28	43,529	**36,001**	37,000	**38,000**	**63**	125,882	**106,001**	107,000	**108,000**
29	45,882	**38,001**	39,000	**40,000**	**64**	128,235	**108,001**	109,000	**110,000**
30	48,235	**40,001**	41,000	**42,000**	**65**	130,588	**110,001**	111,000	**112,000**
31	50,588	**42,001**	43,000	**44,000**	**66**	132,941	**112,001**	113,000	**114,000**
32	52,941	**44,001**	45,000	**46,000**	**67**	135,294	**114,001**	115,000	**116,000**
33	55,294	**46,001**	47,000	**48,000**	**68**	137,647	**116,001**	117,000	**118,000**
34	57,647	**48,001**	49,000	**50,000**	**69**	140,000	**118,001**	119,000	**120,000**
35	60,000	**50,001**	51,000	**52,000**	**70**	142,353	**120,001**	121,000	**122,000**

Class Codes-Taxed/Tagged 12M & 16M/20M Motor Vehicles

Class codes continue up ot 400 in increments of $2000 [K.S.A. 79-5104]

Class Code	Mid-Point MSRP	Lower Limit	Mid-Point	Upper Limit	Class Code	Mid-Point MSRP	Lower Limit	Mid-Point	Upper Limit
71	144,706	**122,001**	123,000	**124,000**	**106**	227,059	**192,001**	193,000	**194,000**
72	147,059	**124,001**	125,000	**126,000**	**107**	229,412	**194,001**	195,000	**196,000**
73	149,412	**126,001**	127,000	**128,000**	**108**	231,765	**196,001**	197,000	**198,000**
74	151,765	**128,001**	129,000	**130,000**	**109**	234,118	**198,001**	199,000	**200,000**
75	154,118	**130,001**	131,000	**132,000**	**110**	236,471	**200,001**	201,000	**202,000**
76	156,471	**132,001**	133,000	**134,000**	**111**	238,824	**202,001**	203,000	**204,000**
77	158,824	**134,001**	135,000	**136,000**	**112**	241,176	**204,001**	205,000	**206,000**
78	161,176	**136,001**	137,000	**138,000**	**113**	243,529	**206,001**	207,000	**208,000**
79	163,529	**138,001**	139,000	**140,000**	**114**	245,882	**208,001**	209,000	**210,000**
80	165,882	**140,001**	141,000	**142,000**	**115**	248,235	**210,001**	211,000	**212,000**
81	168,235	**142,001**	143,000	**144,000**	**116**	250,588	**212,001**	213,000	**214,000**
82	170,588	**144,001**	145,000	**146,000**	**117**	252,941	**214,001**	215,000	**216,000**
83	172,941	**146,001**	147,000	**148,000**	**118**	255,294	**216,001**	217,000	**218,000**
84	175,294	**148,001**	149,000	**150,000**	**119**	257,647	**218,001**	219,000	**220,000**
85	177,647	**150,001**	151,000	**152,000**	**120**	260,000	**220,001**	221,000	**222,000**
86	180,000	**152,001**	153,000	**154,000**	**121**	262,353	**222,001**	223,000	**224,000**
87	182,353	**154,001**	155,000	**156,000**	**122**	264,706	**224,001**	225,000	**226,000**
88	184,706	**156,001**	157,000	**158,000**	**123**	267,059	**226,001**	227,000	**228,000**
89	187,059	**158,001**	159,000	**160,000**	**124**	269,412	**228,001**	229,000	**230,000**
90	189,412	**160,001**	161,000	**162,000**	**125**	271,765	**230,001**	231,000	**232,000**
91	191,765	**162,001**	163,000	**164,000**	**126**	274,118	**232,001**	233,000	**234,000**
92	194,118	**164,001**	165,000	**166,000**	**127**	276,471	**234,001**	235,000	**236,000**
93	196,471	**166,001**	167,000	**168,000**	**128**	278,824	**236,001**	237,000	**238,000**
94	198,824	**168,001**	169,000	**170,000**	**129**	281,176	**238,001**	239,000	**240,000**
95	201,176	**170,001**	171,000	**172,000**	**130**	283,529	**240,001**	241,000	**242,000**
96	203,529	**172,001**	173,000	**174,000**	**131**	285,882	**242,001**	243,000	**244,000**
97	205,882	**174,001**	175,000	**176,000**	**132**	288,235	**244,001**	245,000	**246,000**
98	208,235	**176,001**	177,000	**178,000**	**133**	290,588	**246,001**	247,000	**248,000**
99	210,588	**178,001**	179,000	**180,000**	**134**	292,941	**248,001**	249,000	**250,000**
100	212,941	**180,001**	181,000	**182,000**	**135**	295,294	**250,001**	251,000	**252,000**
101	215,294	**182,001**	183,000	**184,000**	**136**	297,647	**252,001**	253,000	**254,000**
102	217,647	**184,001**	185,000	**186,000**	**137**	300,000	**254,001**	255,000	**256,000**
103	220,000	**186,001**	187,000	**188,000**	**138**	302,353	**256,001**	257,000	**258,000**
104	222,353	**188,001**	189,000	**190,000**	**139**	304,706	**258,001**	259,000	**260,000**
105	224,706	**190,001**	191,000	**192,000**	**140**	307,059	**260,001**	261,000	**262,000**

Property Tax Exceptions in MOVRS

Property taxes for some vehicles are either not collected at time of registration, or they are exempt from taxation, with the exception of RV-Titled recreational vehicles. For this group of vehicles either not collecting tax at the time of registration or exempt, the MOVRS program uses selectable "property tax exemptions" even though some vehicles are **not** exempt. The taxes for "RV-Titled" recreational vehicles are collected when the vehicle is registered because they are classified under the "taxed when tagged" system. The selectable "property tax exemptions" currently in MOVRS and a brief description of each are as follows:

Exception	**Description**
Antique:	Any vehicle more than 35 years old. Exempt from registration but are taxable.
State Assessed:	Motor vehicles belonging to telephone, gas, Public Utility electric and railroad companies that are state assessed by the Property Valuation Division for property tax purpose
Military Exempt: **Non-Kansas Residents**	Motor Vehicles owned by non-resident full-time military personnel, **or their spouse,** who are stationed in Kansas on military orders. The vehicle cannot be exempt if used for business purposes. Exempt under the Service Members Civil Relief Act
Military Exempt:	Motor vehicles owned by **Kansas resident full-time regular** military stationed out of Kansas and vehicles maintained outside of state, stationed in Kansas, mobilized, or deployed. Additionally, motor vehicles owned by **Kansas resident full-time active guard and reservist** personnel who are *"mobilized and deployed"* or on *"Active Guard or Reserve (AGR)"* status on the date of application for motor vehicle registration. Also, any current member **in good standing** of the Kansas army or air national guard or a unit of the reserve forces of the United States military. The exemption is limited to not more than 2 motor vehicles. Exempt under K.S.A. 79-5107(e).

Exception	**Description**
County Assessed: 16M or greater registration *or* Non-highway titled	Motor vehicles that are registered greater than 12M or titled non-highway. The motor vehicles are assessed by the county appraiser for property tax purposes.
County Assessed (MB): Motorized Bicycle	Motorized bicycles are assessed by the county appraiser for property tax purposes.
County Assessed: Exempt $750 or less	Registered items with a purchase price of $750 or less
Humanitarian Exempt:	Motor vehicles of entities specified as exempt by K.S.A. 79-201 and 79-201b. For example, coordinated transit districts, not for profit housing for the elderly, children, or the disabled, certain not for profit private and public schools, places of worship.
Government Exempt: Also, includes 5-year registration	Motor vehicles of entities specified as exempt by by K.S.A. 79-201a. Motor vehicles of political subdivisions such as townships and federal government.
Rental Excise Tax: Gross Receipts – In Lieu of Tax	Motor vehicles owned by rental car companies leased for a period not exceeding 28 days. Taxes are based on gross receipts in lieu of property taxes. [K.S.A. 79-5117]
RV-Titled Recreational Vehicles	Motor homes, travel trailers and campers that meet the qualifications to be titled and registered as a "recreational vehicle". Taxes are based upon age and weight. [K.S.A. 79-5118 – 5120]
RV-Titled Recreational Vehicles:	RVs that qualify for military exemption under the federal Service Members Civil Relief Act, or K.S.A. 79-5107(e), K.S.A. 79-5121(e)

Tax Roll Motor Vehicles

Motor vehicles registered with a tag weight of 24,000-lbs. (24M) or more and non-highway titled motor vehicles are classified within the **"Motor Vehicle"** subclass and referred to as *"tax roll"* motor vehicles. *"Tax roll"* motor vehicles must be reported to the county appraiser on schedule 4a of the Personal Property Assessment Form. Article 11 Subsection 1 of the Kansas Constitution requires that *"tax roll"* motor vehicles are annually valued at the fair market value of the vehicle, and they are assessed at a rate of 30%. Kansas law allows the county appraiser to adjust the value of "*tax roll"* motor vehicles on an individual basis *if* the vehicle has been damaged. *"Tax roll"* motor vehicles can be prorated onto and off the tax roll when they are acquired or sold during the year; refer to proration rules for guidelines. [K.S.A. 79-306d]

The most common types of *"tax roll"* motor vehicles are medium and heavy-duty trucks and truck-tractors (semi). Light-Duty pickups that are used for commercial or farming purposes often require a heavier tag weight. Therefore, it is not uncommon for a Light-Duty pickup to be registered with a 24M tag and classified as a *"tax roll"* motor vehicle. Non-highway titled motor vehicles are also classified as *"tax roll"* motor vehicles. Non-highway titled motor vehicles can include motorcycles, cars, or trucks that are wrecked or damaged, or classic cars that the owner has placed into storage. Micro utility trucks are non-highway titled and are classified as *"tax roll"* motor vehicles.

Valuing Tax Roll Motor Vehicles

When establishing values for property in the "Motor Vehicle" subclass, the county appraiser must follow the procedures and guidelines outlined in the *Personal Property Valuation Guide* prescribed by the Property Valuation Division (PVD). The county appraiser may deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value. [K.S.A.79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

Specific information about the motor vehicle must be known in order to value the vehicle on the tax roll. In most cases, the **V**ehicle **I**dentification **N**umber (VIN) will disclose most of the information necessary to value the motor vehicle. The vehicle owner can be contacted when additional information is required. Information typically needed to value the tax roll motor vehicles includes:

<u>Motorcycles:</u>

Year, make and model
Model qualifier (if applicable)
Engine size: 800cc, 1200cc, etc.

<u>Automobiles:</u>

Year, make and model
Model qualifier: RX, EX, Z28, etc.
Two-door or four-door
Coupe, sedan, hatchback, wagon
2-wheel drive, 4x4, all-wheel drive
Turbo engine or regular engine
4-cylinder, V-6, V-8 engine

Light-Duty Trucks/ Sport Utility Vehicles:

Year, make and model
Model qualifier: XLT, Lariat, SLE, etc.
Size (1/2 ton, 3 /4 ton, or 1 ton)
2-wheel drive, 4 x 4, all-wheel drive
Cab size: regular, extended, quad, crew
Gas engine or diesel engine
4-cylinder, V-6, V-8 engine

Med/Heavy-Duty Trucks:

Year, make and model
Model qualifier or model number
Cab and Chassis or Truck Tractor
If Truck Tractor: sleeper unit and
Gas engine or diesel engine
Weight: gross vehicle weight
Air brakes or Hydraulic brakes

Non-highway Titled Vehicles (in addition to above information):

Purpose for non-highway title: storage, damage, no insurance, etc.
Condition of vehicle: average, poor, wrecked or damaged
If damaged, type of damage (to help determine market value)
No damage: refer to information above for the type of vehicle

Motorcycles (Non-highway titled motorcycles designed for use on public roads)

- **2026 & 2027 Models** – Use the MSRP from the December 1, 2025, revision date of the *Price Digests Powersport Blue Book* and multiply by 85%.

- **Alternate Method**: Use the "Sugg. List" value from the January-April 2026 edition of the *J.D. POWER Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide* and multiply by 85%.

- **If no value is listed**, use 85% of the "Sugg. List" value for the same/similar previous year model to estimate market value.

- **2025 – 2005 Models –** Use the "Base Value – High" value from the December 1, 2025, revision date of the *Price Digests Powersport Blue Book* and do not factor this value.

- **Alternate Method**: Use the "Clean Trade-In W/S" value from the January-April 2026 edition of the *J.D. Power Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide*. Do not factor this value.

- Use values established by a study of the local market for models that cannot be found in the J.D. POWER or Powersport guides. The procedure used must reflect the local market and be documented.

Autos & Light-Duty Trucks (Light-Duty trucks – GVW of 14,000 or less)

- **2026 & 2027 Models –** Use the MSRP given on the "Kansas Vehicle Property Tax Check" estimator, it will calculate the market value for you. Do not factor this value. That calculated value is the estimated *"trade-in value"* of the vehicle when it was *first offered for sale as new*. The web address for the estimator is:
-

https://mvs2.dmv.kdor.ks.gov/VehiclePropertyTaxLookup

- **2026 & 2027 –** When not using the estimator, use the MSRP when first offered new from *J.D. POWER Official Used Car Guide* times 85% as the market value.
- **2025 – 2019 Models –** Use the "Clean Trade In" value from the January 2026 edition of the *J.D. POWER Official Used Car Guide*. Do not factor this value.
- **2018– 2009 Models –** Use the "Clean Trade In" value from the January 2026 edition of the *J.D. POWER Official* ***Older*** *Used Car Guide*. Do not factor this value.
- **Older Models not found in the prescribed publications –** Use the values established by a study of the local market. The procedure used must reflect the local market and be documented.

Any of the following procedures may be used to better reflect the local market:

- The "Wholesale Value" from the January 1, 2026 revision date of the Price Digests Automobile Red Book at Price Digests online. Do not factor this value.
- The "Retail" value, multiplied by 83%, from January 1, 2026 revision date in the Price Digests Truck Blue Book may be used if the values better reflect the local market.
- Chassis Cab motor vehicles – use the "Wholesale" value from the January 2026 edition of the *J.D. POWER Official Commercial Truck Guide*.
- For model years 2018 – 2009 only – multiply the 2019 "Trade In" value from the January 2026 edition of the *J.D. POWER Official Used Car Guide* by the appropriate percent good factor listed below to *"estimate"* market value:

Model Yr	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
% Good	75%	64%	53%	44%	35%	28%	21%	14%	8%	7%

When establishing values for personal property in the "Motor Vehicle" subclass, the county appraiser must follow the procedures and guidelines outlined in the *Personal Property Valuation Guide* prescribed by the Property Valuation Division (PVD). *However*, the county appraiser may deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value. [K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

Note: **The values for chassis cab motor vehicles do not include the value of the truck bed.** Truck beds on chassis cab motor vehicles are classified and valued separately from the truck. Refer to the "Commercial/Industrial Machinery and Equipment" Section of this guide for valuation procedures for commercial truck beds. To value non-commercial truck beds, refer to the "All Other Personal Property Not Elsewhere Classified" section of this guide for valuation procedures. [K.S.A. 79-1439e]

Medium (GVW 14,001 or greater) & Heavy-Duty Trucks

- **2026 & 2027 Models –** Use the "MSRP" for a new model from the January 1, 2026 edition of the *Price Digests Truck Blue Book* and multiply by 70% to *"estimate"* the market value of the vehicle. If the new model is not listed, use the "MSRP" for the previous year's same model from the *Price Digests Truck Blue Book* and multiply by 70% to *"estimate"* the market value of the vehicle.

- **2025 – 1981 Models –** Use the "Retail" value from the January 1, 2026 edition of the *Price Digests Truck Blue Book* and multiply by 83% to *"estimate"* market value.

- **2025 – 1981 <u>Models not found in the Price Digests Truck Blue Book Online</u>** – use the "RGH Wholesale" value from the Black Book Official Used Heavy-Duty Truck and Trailer Guide, January 2026 edition. Do not factor this value.

<u>Second Option for Valuing</u>

- If the **<u>model does not populate or shows no value</u>** with the *Price Digests Truck Blue Book* or the Black Book Official Used Heavy-Duty Truck and Trailer Guide, use 2016 model from the January 1, 2026 edition of the *Price Digests Truck Blue Book* and multiply by 83%. **Multiply that amount by the appropriate percent good factor listed below to *"estimate"* market value.**

Model Yr	2015	2014	2013	2012	2011	2010	2009	2008
% Good	85%	72%	64%	55%	46%	39%	33%	28%
Model Yr	**2007**	**2006**	**2005**	**2004**	**2003**	**2002**	**2001**	**2000**
% Good	24%	21%	18%	16%	14%	12%	11%	10%

- **Older Models** not found in the prescribed publications **–** Use values established by a study of the local market. The procedure used must reflect the local market and be documented.

* Counties may use the "Retail" value from the January 1, 2026 edition of the *Price Digests Truck Blue Book* and multiply by 83% to *"estimate"* market value, if the values produced better reflect the local market.

When establishing values for personal property in the "Motor Vehicle" subclass, the county appraiser must follow the procedures and guidelines outlined in the *Personal Property Valuation Guide* prescribed by the Property Valuation Division (PVD). *However*, the county appraiser may deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value. [K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

***Note:* The values for chassis cab motor vehicles <u>do not</u> include the value of the truck bed.** Truck beds on chassis cab motor vehicles are classified and valued separately from the truck.

Refer to the "Commercial/Industrial Machinery and Equipment" Section of this guide for valuation procedures for commercial truck beds. To value non-commercial truck beds, refer to the "All Other Personal Property Not Elsewhere Classified" section of this guide for valuation procedures

16M/20M Motor Vehicles

In 1998, the legislature passed a law that allowed motor vehicles having a gross vehicle weight of more than 12,000 lbs. but less than 20,001 lbs. to be classified and valued differently than other motor vehicles. Motor vehicles in this category are registered with a 16M or 20M tag. "16M/20M" registered motor vehicles are appraised; assessed; and the tax computed using the same appraisal method; assessment percentage; mill levy and tax minimums as "taxed when tagged" motor vehicles. However, the tax year; appraisal deadlines; penalties; pro-ration; situs requirements and billing procedures are the same as "tax roll" motor vehicles. Since the values are based on a formula, "16M/20M" vehicle *values cannot be adjusted*. "16M/20M" motor vehicles are listed on schedule 4b of the personal property assessment form and the county appraiser certifies the values to the county clerk on a separate appraisal roll for 16M/20M vehicles only. [K.S.A. 79-5105a]

Valuing 16M/20M Motor Vehicles

Step 1: Determine the class code

Class codes for 16M/20M vehicles can be found on the "Kansas Vehicle Property Tax Check" estimator. The web address for the estimator is:

https://mvs2.dmv.kdor.ks.gov/vehiclepropertytaxlookup

Establishing class codes for 16M/20M vehicles follows the same process as "taxed when tagged" vehicles. The MOVRS program establishes the *"trade-in value"* of each motor vehicle based on the manufacturer's suggested retail price (MSRP). The MSRP is obtained from a *Price Digests* data interface which is used to establish the *"trade-in value"*. This database is updated monthly. The estimated "*trade-in value"* is calculated by taking the MSRP times 85% for Light-Duty trucks and MSRP times 70% for Medium-Duty trucks. The class codes are determined by establishing the *"trade-in value"* of the vehicle *when it is first offered for sale new*. Once the *"trade-in value"* is established, a class code is assigned to the vehicle using the class code charts. [K.S.A. 79-5103; 79-5104]

Note: PVD will not assign a class code to any semi-truck tractor pursuant to the February 26, 1998 memorandum from the Kansas Division of Vehicles to all county treasurers. In the memorandum, the Division of Vehicles instructed county treasurers "**It will be required that**

all semi-truck tractors be registered for a gross weight of <u>24,000 (24M) pounds or greater</u>". Therefore, all semi-truck tractors, regardless of their registered tag weight, are classified as "tax roll" motor vehicles within subclass 4 where they are valued at market value and assessed at 30%.

Step 2: Determine the Appraised Value

Appraised values for 16M/20M motor vehicles can be found on the *"Appraised Value Chart"*. The vehicle's appraised value is located where the row designating the class code of the vehicle intersects with the column designating the model year of the vehicle. ***<u>Except</u>*** when, the vehicle's appraised value from the *"Appraised Value Chart"* is less than the county "minimum value" from the *"Minimum Appraised Value Chart"*, the "minimum value" from the *"Minimum Appraised Value Chart"* <u>must</u> be used. **The <u>full year appraised value</u> of a 16M/20M motor vehicle should <u>never</u> be less than the county "minimum value" listed on the *"Minimum Appraised Value Chart"***. The "minimum value" listed for each county will generate the $12.00 or $24.00 minimum tax required by law.

Note: Each county has a minimum appraised value for 1980 and older models and for 1981 and newer models, so that the taxes generated will meet the statutory requirements. Since 16M/20M motor vehicles are appraised, assessed and the taxes computed using the same appraisal method, assessment percentage, mill levy and tax minimums as "taxed when tagged" motor vehicles, minimum appraised values must be established for each county. Motor vehicles with a model year of 1980 and older must generate a minimum tax of $12.00 per year. Motor vehicles with a model year of 1981 and newer will eventually reach a minimum tax of $24.00 per year.

Step 3: Determine the Assessed Value

The assessed value of the 16M/20M vehicle is determined by multiplying the appraised value by the 20% assessment rate applicable to "taxed when tagged" motor vehicles.

16M/20M Motor Vehicle Valuation and Taxation Summary

- Indicates when 16M/20M motor vehicles follow the same rules as taxed when tagged motor vehicles.
- Indicates when 16M/20M motor vehicles follow the same rules as tax roll motor vehicles.
- PVD establishes the *"trade-in value"* of the vehicle when it is "first offered for sale new"
- A class code is assigned to the vehicle by matching the *"trade-in value"* to the appropriate class code value range (*see* the class code charts)

- The model year of the vehicle and its class code are used to determine the "appraised value" (*see* the 16M/20M appraised value chart in Appendix B)
- The "appraised value" depreciates 15% per year until the minimum value/tax is reached
- The assessment rate is 20% of the appraised value
- The average county motor vehicle levy from two years prior is used to calculate the tax amount
- The county minimum value for 1980 and older models generates a $12.00 minimum tax
- The county minimum value for 1981 and newer models generates a $24.00 minimum tax
- The formula-driven value of the vehicle cannot be adjusted for condition, mileage, etc.
- The property taxes are calculated for the calendar year
- The property taxes are paid to the county where the vehicle has tax situs
- The vehicle is reported to the county appraiser on the personal property assessment form (schedule 4b)
- Penalties are applied to the assessed value when the property list is filed late, or it is not filed at all
- The property taxes are due by December 20th of the tax year and the following May 10th
- The value of the vehicle can be prorated according to K.S.A. 79-306d

2026 Calendar Year 16M/20M Minimum Appraised Value Chart

Appraised values will result in an annual $12 min/max tax for motor vehicles 1980 or older and an annual $24 min tax for motor vehicles 1981 and newer as required by KSA 79-5105(a). Appraised values are for a full calendar year and will be less if prorated. The assessment rate for 16M/20M motor vehicles is 20%.

County	2026 Motor Vehicle Mill Levy	1980 & Older	1981 & Newer	County	2026 Motor Vehicle Mill Levy	1980 & Older	1981 & Newer
Allen	0.142286	422	843	Linn	0.079304	757	1,513
Anderson	0.121656	493	986	Logan	0.136414	440	880
Atchison	0.114394	525	1,049	Lyon	0.123104	487	975
Barber	0.155607	386	771	Marion	0.132743	452	904
Barton	0.130971	458	916	Marshall	0.109157	550	1,099
Bourbon	0.146989	408	816	Mcpherson	0.103268	581	1,162
Brown	0.085669	700	1,401	Meade	0.137583	436	872
Butler	0.118982	504	1,009	Miami	0.086265	696	1,391
Chase	0.117804	509	1,019	Mitchell	0.145899	411	822
Chautauqua	0.127863	469	939	Montgomery	0.128981	465	930
Cherokee	0.085048	705	1,411	Morris	0.132212	454	908
Cheyenne	0.121427	494	988	Morton	0.183439	327	654
Clark	0.176396	340	680	Nemaha	0.088832	675	1,351
Clay	0.121487	494	988	Neosho	0.140783	426	852
Cloud	0.144656	415	830	Ness	0.141444	424	848
Coffey	0.074931	801	1,601	Norton	0.135394	443	886
Comanche	0.204514	293	587	Osage	0.117126	512	1,025
Cowley	0.127157	472	944	Osborne	0.117288	512	1,023
Crawford	0.113333	529	1,059	Ottawa	0.135258	444	887
Decatur	0.154837	388	775	Pawnee	0.147423	407	814
Dickinson	0.122745	489	978	Phillips	0.165349	363	726
Doniphan	0.100133	599	1,198	Pottawatomie	0.076549	784	1,568
Douglas	0.104740	573	1,146	Pratt	0.155658	385	771
Edwards	0.149069	402	805	Rawlins	0.134717	445	891
Elk	0.152083	395	789	Reno	0.131971	455	909
Ellis	0.091081	659	1,318	Republic	0.139244	431	862
Ellsworth	0.116693	514	1,028	Rice	0.119708	501	1,002
Finney	0.129735	462	925	Riley	0.123179	487	974
Ford	0.137857	435	870	Rooks	0.130251	461	921
Franklin	0.113469	529	1,058	Rush	0.166255	361	722
Geary	0.113368	529	1,058	Russell	0.141595	424	847
Gove	0.139931	429	858	Saline	0.106071	566	1,131
Graham	0.144441	415	831	Scott	0.131937	455	910
Grant	0.108201	555	1,109	Sedgwick	0.097436	616	1,232
Gray	0.115681	519	1,037	Seward	0.138302	434	868
Greeley	0.238465	252	503	Shawnee	0.125055	480	960
Greenwood	0.149779	401	801	Sheridan	0.119545	502	1,004
Hamilton	0.179042	335	670	Sherman	0.135573	443	885
Harper	0.143436	418	837	Smith	0.152047	395	789
Harvey	0.135427	443	886	Stafford	0.139091	431	863
Haskell	0.128515	467	934	Stanton	0.209284	287	573
Hodgeman	0.166729	360	720	Stevens	0.131957	455	909
Jackson	0.120084	500	999	Sumner	0.133992	448	896
Jefferson	0.111124	540	1,080	Thomas	0.136615	439	878
Jewell	0.139740	429	859	Trego	0.120269	499	998
Johnson	0.089771	668	1,337	Wabaunsee	0.113839	527	1,054
Kearny	0.163751	366	733	Wallace	0.170441	352	704
Kingman	0.138176	434	868	Washington	0.096724	620	1,241
Kiowa	0.138573	433	866	Wichita	0.149613	401	802
Labette	0.158760	378	756	Wilson	0.118968	504	1,009
Lane	0.156649	383	766	Woodson	0.141293	425	849
Leavenworth	0.101948	589	1,177	Wyandotte	0.134512	446	892
Lincoln	0.133837	448	897				

Proration of Tax Roll and 16M/20M Motor Vehicles

K.S.A. 79-306d outlines the procedures used to list and value tax roll motor vehicles for purposes of property taxation in Kansas. The same proration procedures outlined in this statute are also applied to motor vehicles registered with 16M/20M tags.

The statute distinguishes between vehicles that are traded and vehicles that are sold. A traded or *"replaced"* vehicle is one for which a replacement vehicle is acquired. A *sold* vehicle is one for which a replacement vehicle is not acquired. A *"replacement"* vehicle is one that replaces a vehicle that has been listed for assessment and taxation for the calendar year in which the replacement vehicle is acquired. *Typically*, the license plate is transferred from the replaced vehicle to the replacement vehicle.

Motor vehicles acquired or purchased after September 1 are not prorated in the year the vehicle is acquired or purchased. *Motor vehicles that are sold or become subject to taxation as "taxed when tagged" after September 1,* are prorated in the year the vehicle is sold or becomes subject to taxation as "taxed when tagged".

In accordance with the procedures outlined in K.S.A. 79-306d, the values for tax roll motor vehicles registered 24M or greater and non-highway titled motor vehicles and 16M/20M motor vehicles are prorated in the following manner:

Vehicles that are acquired, purchased, or traded

1) When the vehicle acquired is not a replacement vehicle – the monthly value is multiplied by the number of months (or fraction of a month) remaining in the calendar year. Do not prorate if the vehicle is purchased after September 1.

Example 1: A new vehicle is purchased in May. It does not replace another vehicle. The vehicle value is prorated from May-December. [May is a fraction of a month].

Jan	Feb	Mar	Apr	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**

2) When the vehicle acquired is a replacement vehicle – the **newly acquired vehicle's** monthly value is multiplied by the number of months (or fractions thereof) remaining in the calendar year. The **replaced vehicle** is valued by multiplying the monthly value by the number of full calendar months in the calendar year that the vehicle was owned. The values of the vehicles are added together, and the sum of the values equals the total valuation of the motor vehicles for the calendar year. If the "replacement" vehicle is acquired on or after September 1, the traded (replaced) vehicle remains on the appraisal roll and is not pro-rated for taxation purposes.

Example 2: A new vehicle is purchased in March. It replaces another vehicle that is currently on the tax roll (or 16M/20M roll). The new/replacement vehicle value is prorated from March – December. [March is a fraction of a month]. The old/replaced vehicle value is prorated from January – February. [The number of full calendar months the vehicle was owned]

The values are added together for the full calendar year.

- Old/replaced vehicle: January – February.
- New/replacement vehicle: March – December.

Old Vehicle:

Jan	**Feb**	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

New Vehicle:

Jan	Feb	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**

Example 3: A new vehicle is purchased in September. It replaces another vehicle that is currently on the tax roll (or 16M/20M roll). The new/replacement vehicle is not prorated when it is acquired after September 1. The old/replaced vehicle remains on the appraisal roll and the vehicle is valued from January – December.

Old Vehicle:

Jan	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**

New Vehicle:

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Vehicles that are disposed of or become subject to taxation as "taxed when tagged".

Anytime during the tax year when a motor vehicle assessed and taxed on the tax roll (or 16M/20M roll) is sold and not replaced or becomes subject to taxation as "taxed when tagged", the vehicle is valued by multiplying the monthly value by the number of months (or fractions thereof) in the calendar year that the vehicle was owned or **not** subject to taxation as "taxed when tagged". Prorate if the vehicle is sold or becomes registered as "taxed when tagged" after September 1.

Example 1: A taxpayer owned a vehicle that was on the tax roll (or 16M/20M roll). He sold it in October and did not replace it. The vehicle value is prorated from January – October. [October is a fraction of a month it was owned].

Jan	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	Nov	Dec

Note: When "taxed when tagged" motor vehicles are switched to the tax roll ***or*** 16M/20M roll, the tax roll value is prorated starting with the first month the tax is not prepaid under "taxed when tagged".

Example 2: A taxpayer owned a non-highway-titled vehicle that was on the tax roll. He put a 12M tag on it (taxed when tagged) in August. The vehicle taxes are prorated on the tax roll for the number of months the vehicle is **not** subject to taxation as "taxed when tagged".

Calculating prorated values:

To calculate the prorated value of a motor vehicle according to K.S.A. 79-306d, the full year value is divided by 12 to get the monthly value. The monthly value is then multiplied by the number of calendar months in the year that the vehicle is subject to taxation to get the prorated value. The vehicle in the example below was owned for 8 months.

Example 1:

8500 (full yr. value) / 12 = 708.33333 (monthly value) x 8 = 5666.6666 or 5667 (prorated value)

When the prorated value of a motor vehicle must be manually calculated, the value produced by the factors below will closely resemble the electronically generated tax roll value. This chart converts the number of taxable months into a proration factor that can be multiplied by the full year appraised value to get the prorated value. Counties may use this chart at their option. These factors and the value generated by them are not meant to replace the factors or the tax roll values that are electronically generated by the county.

Example 2:

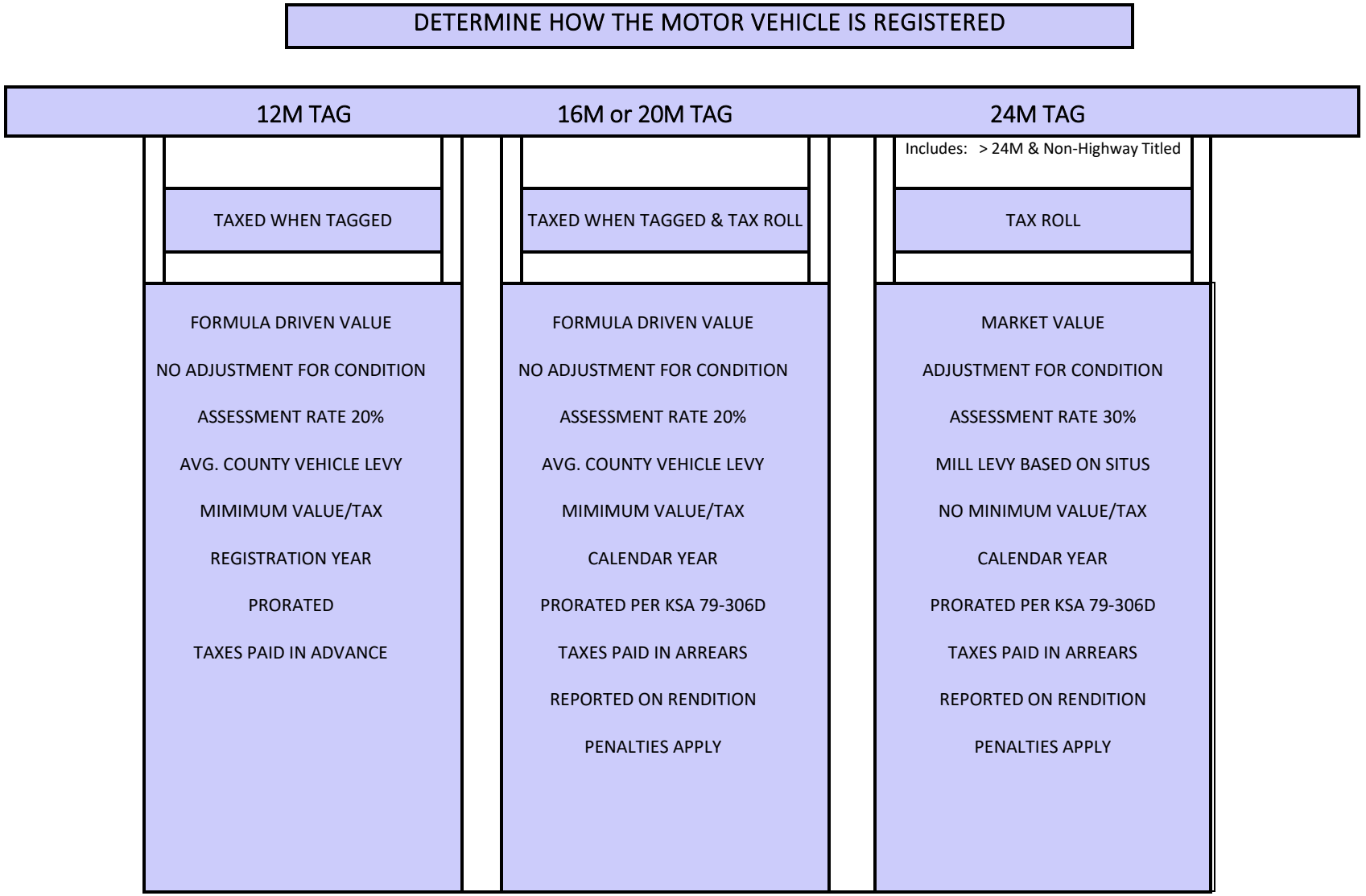
8500 (full yr. value) x .666666 (8-month proration factor) = 5666.661 or 5667 (prorated value)

Monthly Proration Chart

Number of Months On Tax Roll	Proration Factor
1	.083333
2	.166666
3	.250000
4	.333333
5	.416666

Number of Months On Tax Roll	Proration Factor
6	.500000
7	.583333
8	.666666
9	.750000
10	.833333
11	.916666
12	1.000000

Flow chart for valuation and taxation of "taxed when tagged", tax roll and 16M/20M motor vehicles.



"RV-Titled" Recreational Vehicles

Motor homes, campers, and travel trailers that meet the statutory definition of recreational vehicle are required to be titled as recreational vehicles. RV-Titled vehicles are classified under the "taxed when tagged" category. The property taxes are based on the **age and weight** of the recreational vehicle. The "age and weight" based tax value *cannot* be adjusted for condition or mileage of the vehicle.

Kansas law defines a "recreational vehicle" (RV) as a vehicular-type unit built on or for use on a chassis and designed primarily as living quarters for recreational, camping, vacation or travel use, and which has its own motive power or is mounted on or drawn by another vehicle and which has a body width not exceeding 102 inches (8 ½ ft) and a body length not exceeding 45 feet and has *ALL* the following features:

- an electrical system which operates above 12 volts
- provisions for plumbing
- heating
- and any other standard feature/component adopted in the uniform standards code for RVs. [K.S.A. 79-5118; ANSI 119.2]

Campers recognized as slide-in, truck, pickup, or truck bed campers are not built on or for use on a chassis, so they cannot be registered as a recreational vehicle pursuant to this statute. Additionally, truck campers are not titled in Kansas, they do not typically have a VIN number, and they are not typically required to have insurance, which are all requirements for recreational vehicle registration. Motorhomes, travel trailers, and fifth-wheel travel trailers are different from truck campers because they are built on a chassis, they are titled in Kansas, they require insurance, and they are assigned VIN numbers. If they meet the other requirements under K.S.A. 79-5118, they may be registered as a recreational vehicle.

Non-traditional recreational trailers, such as horse trailers and car haulers, which are now designed and manufactured with living quarters, *may* qualify for the RV Title *if* they meet the statutory definition of a recreational vehicle. The trailer *must meet all requirements* in the statutory definition to be RV-Titled and considered a "travel trailer" as defined in K.S.A. 8-1490. [K.S.A. 79-5118 - 5121,8-1490]

Campers, travel trailers, and non-traditional recreational trailers that do not qualify for the RV Title are classified within the "Other" subclass and they are reported on Schedule 6 of the personal property rendition. Refer to the "Other Personal Property Not Elsewhere Classified" section of this guide for information on valuing campers and trailers that are not RV-Titled.

"Other" subclass values are market-based and may be adjusted for condition. As of January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold during the year.

Note: *Travel trailers* are not exempt under K.S.A. 79-267 because travel trailers are a defined term and customarily classified differently than a "trailer", regardless if it is registered and taxed as an RV using age and weight, or if it is listed, valued, and taxed as personal property on a rendition in Subclass 6. [PVD Memo HB 2231 PP Exemption-Travel Trailers, November 13, 2025.]

If the recreational vehicle meets ALL the criteria listed in the statute, it will be registered as an "RV-Titled" recreational vehicle. The following scale is used to calculate the taxes.

Age Prior to the Calendar Year of Registration	**Tax Calculation**
5 years or less	$70.00 plus $.90 per 100 pounds of weight
6 years to 10 years	$50.00 plus $.70 per 100 pounds of weight
11 years or more	$30.00 plus $.50 per 100 pounds of weight

RV-Titled vehicles, like taxed when tagged, have registration years which are based on parts of two calendar years. When an RV changes age category the calculation for taxes will be split between two age categories for the registration period. The number of months in each calendar year, will be determined by the primary owner's name.

The weight used to calculate the taxes for RV-Titled vehicles is the "curb weight" or "shipping weight". The Manufacturer's Certificate of Origin (MCO) typically lists the shipping weight. The **GVW** (gross vehicle weight)**, cannot be used to calculate RV-Titled vehicle taxes.** If the shipping weight is not reflected on the MCO or the title, the vehicle must be weighed on a certified scale and the taxpayer must provide a certified weight ticket showing the weight of the vehicle.

If the vehicle cannot be weighed and an accurate weight is not available, the *J.D. POWER Recreational Vehicle Appraisal Guide* may be used. The weight listed in the *J.D. POWER Guide* is the unloaded weight of the vehicle up to 9,999 lbs. Vehicles with an unloaded weight of 10,000 lbs. or more are reflected in the *J.D. POWER Guide* with an erroneous weight of 9,999 lbs. As a result, the *J.D. POWER Guide* should not be used for RVs listed with a weight of 9,999 lbs. (10,000 lbs. or more). The *J.D. POWER Recreational Appraisal Guide* also does not list weights for motor homes. Another resource that may be used to find the weight of a RV (including some motor homes) is the *Recreational Vehicle Blue Book*.

Example: 2025 Winnebago Adventurer Coach

Weight = 22,000 lbs.

$ .90 = rate per 100 lbs.

$70.00 = flat rate for age (5 years old or less)

Step 1: 22,000 / 100 (rate is for every 100 lbs. of weight) = 220 cwt. (factor per 100 lbs.)

Step 2: 220 cwt. X $.90 (rate per 100 lbs.) = $198.00 (taxes for weight)

Step 3: $198.00 + $70.00 (taxes for age**) = $268.00 (total taxes for 1 full year)

* Round up to next even hundred weight

** Application year minus model year

Note: *Motor homes* that do not qualify for the RV Title and are registered at 12,000 pounds or less are classified as "taxed when tagged" motor vehicles. *If* the motor home is registered above 12,000 pounds it is classified as a 16M/20M or a tax roll motor vehicle and it is reported on schedule 4 of the personal property rendition.

RV-Titled Vehicle Exemption:

The "RV-Titled" recreational vehicles owned by military members and/or their spouse that **do not claim Kansas** as their permanent resident state may qualify for exemption under the Service Members Civil Relief Act. Military personnel owning "RV-Titled" recreational vehicles **claiming Kansas** as a permanent resident state **may** qualify for exemption pursuant to K.S.A. 79-213(l), which was amended to **no longer require** a Board of Tax Appeals order exempting "RV-Titled" recreational vehicles for military personnel qualifying for exemption per K.S.A. 79-5107(e) and K.S.A. 79-5121(e). An application for exemption should be filed with the Board of Tax Appeals if there is doubt whether the property qualifies for exemption.

Antique Titled Motor Vehicles

Kansas statutes define an antique vehicle as "any vehicle more than thirty-five (35) years old, propelled by a motor using petroleum fuel, steam or electricity or any combination thereof."

Vehicles that satisfy the statutory requirements for an antique vehicle may qualify for an antique vehicle title. Vehicles which are operational are issued a title that is branded "*antique title*," and the vehicle is registered for highway operation. Vehicles which are not operational are issued a title that is branded "*antique title only*" for non-highway use. An *"antique registration only"* can be applied for at a later date if the owner wishes to use the vehicle on public highways.

The method of taxing a motor vehicle does not change when it is registered as an antique. A vehicle that is issued an "*antique title*" and registered for highway use continues being assessed and taxed in the same manner as it was or would have been prior to being titled and registered as an antique vehicle. Vehicles that are issued an "*antique title only*" for non-highway use are assessed and taxed on the tax roll the same as any other non-highway titled vehicle.

"Antique Title" Vehicles registered for highway use are taxed as follows

1. "*Taxed when Tagged*" motor vehicles (12,000 lbs. or less):

A motor vehicle that was "*taxed when tagged*" prior to its antique title-registration should continue being taxed in the same manner. The county treasurer is responsible for notifying owners of the $12.00 annual tax for "*taxed when tagged*" antique vehicles.

2. "*16M/20M*" motor vehicles (16,000 or 20,000 lbs.):

A motor vehicle that was "*16M/20M*" prior to its antique title-registration should continue being taxed on the "*16M/20M*" tax roll. A "*16M/20M*" antique vehicle is reported on a personal property rendition and valued based on the formula used to value "*taxed when tagged*" motor vehicles.

3. *"Tax Roll"* motor vehicles (24,000 lbs. or greater):

A motor vehicle that was a "*tax roll*" motor vehicle prior to its antique title-registration should continue being taxed on the tax roll. "*Tax roll*" antique vehicles are reported on a personal property rendition and are appraised at fair market value.

"Antique Title Only" Vehicles for non-highway use are taxed as follows:

Vehicles that are issued an "*antique title only*" for non-highway use are reported on a personal property rendition and they are appraised at fair market value the same as any other non-highway titled vehicle. [K.S.A. 8-166-8-170; 79-306d; 79-5100 series]

A *"non-highway titled"* or *"antique title only"* motor vehicle that is subsequently registered for highway use as an *"antique title"* vehicle is then taxed in the same manner as it was when last registered for highway use.

Note: The *market value* of some classic antique vehicles may be higher than the *market value* of other older vehicles that are not considered *"classics."*

Kit Vehicles

Kit vehicles are generally replicas of classic production vehicles. The "kit" is sold to an individual who must purchase other parts (engine, tires, etc.) to assemble the vehicle. The "kit" is sold with a title that indicates the year, make and model the "kit" vehicle will resemble after it is

assembled. For example, the "kit" title may indicate the vehicle is a 1966 Shelby Cobra. Upon its completion, the Kansas title for the 1966 Shelby Cobra "kit" car which was inspected and titled in the year 2012, would appear as follows:

Year: 2012 **Make:** MFGD (manufactured) **Model:** Kit66 **VIN:** KS100001

Model Year – determined by the year the kit vehicle is inspected by the highway patrol.

Make – "MFGD" is the designated make for all kit vehicles that meet the criteria.

Model – the make abbreviation and two-digit year of kit body used for the kit vehicle.

Vehicle Identification Number (VIN) – since a kit vehicle is not a "mass produced" vehicle, the Kansas VIN that begins with the letters KS is assigned by the Highway Patrol when the vehicle is inspected.

Valuing Kit Vehicles

After it is fully assembled and ready for use on public roads, the kit vehicle must pass inspection by the Kansas Highway Patrol. The year, make, model and VIN of the vehicle is determined by the Highway Patrol and documented on the "MVE-1" inspection form. The county appraiser is responsible for determining market value for tax roll vehicles. PVD determines class codes for taxed when tagged and 16M/20M kit vehicles. Since a "Manufacturers Suggested Retail Price" on which to base the class code for a kit vehicle does not exist, the appraiser must obtain the *total cost* to produce the kit vehicle. Kit vehicles built by companies that specialize in the production of kit vehicles for resale are referred to as "Turnkey" vehicles. The "turnkey" price can be used as the "total value base" when determining the class code or market value of the kit vehicle.

Taxed When Tagged and 16M/20M Vehicles (12M or less and 16M/20M)

The "Valuation of Kit or Assembled Vehicle Worksheet" can be used to collect the cost data necessary for PVD to determine the vehicle class code. Fax the completed worksheet along with the MVE-1, vehicle titles, and all invoices or cost data to the PVD Personal Property Section. PVD will notify the county once a class code is determined for the taxed when tagged or 16M/20M motor vehicle.

When the documentation provided is not sufficient to determine a class code, PVD staff will need to contact the vehicle owner for additional information. [K.S.A. 79-5100 series]

Tax-roll Vehicles (24M or greater and Non-highway):

The "Valuation of Kit or Assembled Vehicle Worksheet" can be a useful tool for documenting the value of a *newly assembled* kit vehicle. ***If* a comprehensive list of all components, labor, paint and reasonable costs for each** are provided, the "total base value" *may* represent the market value of the *newly assembled* vehicle. Once the market value is established, follow the procedures for Tax Roll Motor Vehicles found in the *Motor Vehicle* section of the guide. The county appraiser must annually determine the market value of kit vehicles on the tax roll. [K.S.A. 79-306d]

Valuation of Kit or Assembled Vehicle Worksheet

A comprehensive list of all components, labor, paint and reasonable costs for each must be listed. The actual documented retail costs to the assembler must be documented. If the costs to the assembler are not available, a supportable estimate of retail costs and their source can be documented. For assistance contact the PVD Personal Property Section.

Tax Roll Motor Vehicles: the "Total Value Base" **may** reflect the market value of the *newly assembled* vehicle ***if*** a comprehensive list of ***costs for all*** components, paint, & labor is provided.
Taxed when Tagged and 16M/20M vehicle class codes: Fax the completed worksheet along with all support documentation to the PVD Personal Property Section.

Item	**Cost**
Kit package	$
Chassis/Frame	$
Steering and Suspension	$
Engine	$
Transmission	$
Rear End Axle	$
Fuel System	$
Interior (carpet, seats, etc.)	$
Paint and Body Work Materials	$
Travel Components: Wheels	$
Tires	$
Brakes	$
Electrical: Lights	$
Ignition System	$
Wiring System	$
Estimated Labor Costs:	$

Total Value Base $_____

Assembled Vehicles

Assembled vehicles are vehicles made from the parts (frame, engine, and body) of three different vehicles. Unibody vehicles are made from the parts of two different vehicles. Assembled vehicles are not mass-produced vehicles. Usually an individual builds (assembles) a vehicle from the parts of different vehicles to create a "new" vehicle. ***Simply installing a new engine in a vehicle is not considered an assembled vehicle.*** An example of an assembled vehicle would be a 1985 Ford body, 1979 Chevy frame, and a 1982 Ford engine made into one vehicle. Upon its completion, the Kansas title for this assembled vehicle, if inspected and titled in the year 2014, would appear as follows:

Year: 2014 **Make:** Asve **Model:** Ford85 **Vin:** Manuf. VIN or KS100001

Model Year – determined by the year the assembled vehicle is inspected by the highway patrol.

Make – "ASVE" is the designated make for all assembled vehicles that meet the criteria.

Model – four-letter make abbreviation and two-digit year of vehicle body used to make the assembled vehicle.

Vehicle Identification Number (VIN) – the manufacturer's VIN from the vehicle body, if the manufacturer's VIN has been lawfully removed, the Kansas VIN that begins with the letters KS is assigned by the Highway Patrol when the vehicle is inspected.

Valuing Assembled Vehicles

After it is fully assembled and ready for use on public roads, the assembled vehicle must pass inspection by the Kansas Highway Patrol. The year, make, model and VIN of the vehicle is determined by the Kansas Highway Patrol and documented on the "MVE-1" inspection form. The county appraiser is responsible for determining the market value of *"tax roll"* vehicles. PVD determines class codes for taxed when tagged and 16M/20M vehicles. Since a "Manufacturers Suggested Retail Price" on which to base the class code for an assembled vehicle does not exist, the appraiser must obtain the *total cost* to produce the assembled vehicle.

Taxed When Tagged and 16M/20M Vehicles (12M or less and 16M/20M)

The "Valuation of Kit or Assembled Vehicle Worksheet" can be used to collect the cost data necessary for PVD to determine the vehicle class code. Fax the completed worksheet along with the MVE-1, vehicle titles, and all invoices or cost data to the PVD Personal Property Section. PVD will notify the county once a class code is determined for the taxed when tagged or 16M/20M motor vehicle. When the documentation provided is not sufficient to determine a

class code, PVD staff will need to contact the vehicle owner for additional information. [K.S.A. 79-5100 series]

Tax-roll Vehicles (24M or greater and Non-highway):

The "Valuation of Kit or Assembled Vehicle Worksheet" can be a useful tool for documenting the value of a *newly assembled* vehicle. ***If* a comprehensive list of all components, labor, paint and reasonable costs for each** are provided, the "total base value" *may* represent the market value of the *newly assembled* vehicle. Once the market value is determined, follow the procedures for Tax Roll Motor Vehicles found in the *Motor Vehicle* section of the guide. The county appraiser must annually determine the market value of assembled vehicles on the tax roll. [K.S.A. 79-306d]

Gray Market Motor Vehicles

A "Gray Market" motor vehicle is defined for valuation purposes as "a foreign-produced motor vehicle that is imported outside regular manufacturer distribution channels." These vehicles are manufactured for sale in foreign countries only. Owners moving to this country typically bring the vehicles into the United States.

The vehicle identification number (VIN) for the gray market vehicle is slightly different than the VIN for the same model U.S.-produced vehicle. As a result, a class code cannot be found in the state motor vehicle system for a gray market vehicle that is registered taxed when tagged or 16M/20M. The PVD Personal Property Section can assist the county with taxed when tagged and 16M/20M class codes for gray market vehicles.

Gray market vehicles that are registered 24M or greater tag or are non-highway titled are classified as tax roll motor vehicles. Tax roll motor vehicles are valued at market value for property tax purposes. To determine the market value of a gray market vehicle, the county appraiser can use the "trade in" value from the *J.D. POWER Official Used Car Guide* for a similar year, make and model U.S.-produced vehicle. A similar value from another nationally recognized automobile pricing guide could also be used or the county appraiser can consult with two or more independent experts to obtain an estimate of market value. Your findings must be documented. [K.S.A. 79-5100 series; 79-306d]

Ambulances

Ambulances are generally categorized into three "types". PVD makes a distinction between "Type I" ambulances built on a one ton or less chassis (Light-Duty), and "Type I" ambulance built on greater than one-ton chassis (medium/Heavy-Duty) for valuation purposes.

Type I (Light-Duty): Consists of a modular unit with para-medical equipment integrally installed. The module is mounted on a small truck chassis of one ton or less.

Type I (Med. Duty): Consists of a modular unit with para-medical equipment integrally installed. The module is mounted on a Medium/Heavy-Duty truck chassis greater than one ton.

Type II: Is a van conversion that includes para-medical equipment. This type of ambulance is becoming obsolete, and few dealers are selling them.

Type III: Is similar to a Type I ambulance, but wider. The module is mounted on an RV Cutaway or widened van and has a walk-through compartment from the driver cab to the back section.

Most ambulances are valued and taxed under the **"Taxed When Tagged"** system. Use the table to determine the class code for the appropriate type of ambulance. The county appraiser cannot adjust the value of taxed when tagged motor vehicles.

Ambulances registered with a 16M/20M tag: use the "Class Codes for Ambulances Registered 12M or 16M/20M" chart to determine the class code. Once the class code is determined, refer to the "16M/20M Motor Vehicles" Section of this guide for valuation procedures. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

Ambulances valued on the tax roll: multiply the appropriate replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

1980 and older models: if a class code has not been previously assigned to a 1980 and older model vehicle, assign a class code one to generate the $12.00 minimum tax required by law.

Ambulance Replacement Cost New

Type:	Type I-Lt Duty	Type I-Med Duty	Type II	Type III
Gas.	$170,999	N/A	$97,000	$170,999
Diesel	$167,000	$221,000	$102,500	$153,000

Ambulance Percent Good Scale

Model Yr:	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
% Good:	85%	80%	75%	70%	50%	30%	25%	20%	15%	10%

Note: Functional obsolescence may have an impact on the value of certain specialized medical-type equipment in ambulances. The county appraiser may deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value. [K.S.A. 79-5100 series; 79-306d; 79-1456]

Class Codes for Ambulances Registered 12M or 16M/20M

Model Year	Type I			Type II		Type III	
	Light Duty		Med/Hvy Duty				
	Gas	Diesel	Diesel	Gas	Diesel	Gas	Diesel
1990-1991	30	31		25	26		
1992	32	32		25	26	32	33
1993	34	35		26	27	32	33
1994	35	36		26	27	32	33
1995	37	38		28	29	35	36
1996	42	43		31	32	39	40
1997	43	44	54	32	33	42	43
1998	45	46	54	32	33	43	44
1999	46	48	59	34	35	45	47
2000 – 2001	48	50	64	35	37	47	49
2002	49	51	64	36	37	48	50
2003	51	52	67	37	38	51	51
2004	52	53	68	37	39	51	52
2005	52	54	69	38	39	51	52
2006	53	59	71	38	42	51	57
2007	55	61	75	40	43	53	58
2008	61	64	79	43	46	59	62
2009	68	67	87	47	48	65	65
2010	77	72	95	50	51	73	70
2011	81	74	98	53	53	77	73
2012	83	77	101	54	54	79	75
2013	85	79	104	55	56	81	77
2014	85	81	107	55	57	81	77
2015-2019	86	82	108	55	57	81	77
2020-2022	90	86	113	58	60	81	77
2023	92	88	114	58	60	84	80
2024-2025	92	89	115	58	61	84	81
2026	95	93	140	58	61	95	140

School Buses

School buses that are registered to operate under a "haul for hire" authority are state assessed for property purposes. School buses that are county assessed for property tax purposes are generally valued and taxed under the **"Taxed When Tagged"** system.

Use the table to determine the class code for the school bus. Match the model year with the rated number of seats to determine the class code. The county appraiser cannot adjust the value of taxed when tagged motor vehicles.

School Buses registered with a 16M/20M tag: use the "Class Codes for School Buses Registered 12M or 16M/20M" chart to determine the class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

School Buses valued on the tax roll: multiply the appropriate replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

1980 and older models: if a class code has not been previously assigned to a 1980 and older model vehicle, assign a class code one to generate the $12.00 minimum tax required by law.

School Bus Replacement Cost New

Seats	16	20	35	47	53	59	65	71	78
Gas	68,999	70,999	63,000	65,000	65,200	67,000	69,000	72,999	
Dsl	75,000	81,000	99,000	99,500	103,000	105,000	107,000	107,500	109,000

Note: Add 8,500 for a wheelchair lift with door.

School Bus Percent Good Scale

Model Yr	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
% Good	75%	65%	55%	45%	35%	25%	20%	15%	10%	5%

Note: *The county appraiser may deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.* [K.S.A. 79-5100 series; 79-306d; 79-1456]

Class Codes for School Buses Registered 12M or 16M/20M

Model Year		Rated Number of Seats									
		16	20	35	47	53	59	65	71	78	84
1985–1992		20	22	23	24	24	24	25	25		
1993		21	22	24	25	25	26	26	28		
1994		21	23	25	26	26	27	28	30		
1995–1996		22	24	27	28	29	29	30	33		
1997		23	25	28	29	29	30	31	33		
1998–1999		24	25	30	30	31	31	33	35		
2000		25	27	32	32	33	33	35	35		
2001		25	28	32	32	33	34	35	38		
2002		25	28	32	33	34	34	35	38		
2003		26	28	32	34	34	35	36	38		
2004-2006	Gas	26	28	33	34	34	35	36	38		
2004	Diesel	28	30	34	36	36	37	38	40		
2005	Diesel	28	30	35	37	37	37	39	40		
2006	Diesel	29	30	36	38	39	40	41	42		
2007	Gas	27	29	33	34	34	35	36	38		
2007	Diesel	29	31	38	41	43	44	45	46	47	
2008	Gas	27	30	33	34	34	35	36	38		
2008	Diesel	30	33	41	43	44	45	45	47	47	
2009	Gas	29	31	33	34	34	35	36	38		
2009	Diesel	31	35	43	44	45	46	47	47	48	
2010	Gas	30	33	33	34	34	35	36	38		
2010	Diesel	33	35	45	47	48	49	50	51	50	
2011	Gas	32	34	33	34	34	35	36	38		
2011	Diesel	34	37	45	47	48	49	50	51	52	
2012	Gas	33	34	33	34	34	35	36	38		
2012	Diesel	36	37	46	48	49	50	50	51	52	
2013	Gas	34	36	33	34	34	35	36	38		
2013	Diesel	37	39	48	49	50	51	52	53	54	
2014	Gas	36	37	33	34	34	35	36	38		
2014	Diesel	39	40	50	51	52	53	54	55	55	
2015 - 2019	Gas	36	37	33	34	34	35	36	38		
2015–2019	Diesel	39	42	51	51	53	54	55	55	56	57
2020-2022	Gas	36	37	33	34	34	35	36	38		
2020-2022	Diesel	39	42	51	51	53	54	55	55	56	57
2023 - 2025	Gas	39	40	36	37	37	38	39	41		
2023 - 2025	Diesel	42	45	54	54	56	57	58	58	59	60
2026	Gas	44	45	41	42	42	43	44	46		
2026	Diesel	47	50	59	59	61	62	63	63	64	65

Small Buses

Small buses are typically built on a van chassis with a specialized conversion package added, or on a commercial/RV cutaway chassis with a specialized body added. These types of buses are commonly used as shuttle buses, medical patient transports, institutional courtesy vehicles or very small school buses.

Generally, this type of bus is registered with a 12M tag and valued and taxed under the "Taxed When Tagged" system. Use the table on the next page to determine the class code. The county appraiser cannot adjust the value for taxed when tagged motor vehicles.

Small buses registered with a 16M/20M tag: use the "Class Codes for Small Buses Registered 12M or 16M/20M" chart to determine the class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

Small buses valued on the tax roll: multiply the total replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

1980 and older models: if a class code has not been previously assigned to a 1980 and older model vehicle, assign a class code one to generate the $12.00 minimum tax required by law.

Small Buses (w/Air) Replacement Cost New

Seats	10	12	13-16	17	19	20	25	29
Gas	63,000	63,750	65,500	69,200	71,300	73,400	80,000	91,250
Dsl	73,200	75,600	77,500	80,000	81,300	84,000	89,200	101,300

Note: Add 8,000 for wheelchair lift with door **Deduct** 5,500 for no air conditioning

Small Bus Percent Good Scale

Model Yr	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
% Good	75%	65%	55%	45%	35%	30%	25%	20%	15%	10%

Note: The county appraiser may deviate from the guide on an individual piece of property for just cause an in a manner consistent with achieving market value. [KSA 79-5100 series; 79-306d; 79-1456]

Class Codes for Small Buses Registered 12M or 16M/20M

Model Year		Rated Number of Seats							
		10	12	13-16	17	19	20	25	29
1985–1991		19	20	20	22	25	26		
1992–1996		20	20	20	23	25	26		
1997		23	24	25	27	29	29	33	36
1998		25	26	26	28	29	30	33	36
1999		27	29	29	30	32	32	33	36
2000		27	29	29	30	32	33	34	36
2001–2002		27	29	30	31	32	33	34	36
2003		28	29	31	31	33	33	35	38
2004	Gas	28	30	31	31	33	34	35	38
2004	Diesel	30	32	33	34	35	36	38	40
2005	Gas	28	30	32	32	33	34	36	39
2005	Diesel	31	32	34	35	35	37	39	41
2006	Gas	29	31	32	32	34	34	36	40
2006	Diesel	31	33	34	35	36	37	38	42
2007	Gas	29	31	32	33	34	35	37	41
2007	Diesel	32	34	35	36	37	37	40	44
2008	Gas	30	32	33	33	34	35	38	41
2008	Diesel	33	35	36	36	37	38	41	44
2009	Gas	31	33	34	35	35	36	39	44
2009	Diesel	34	36	37	38	39	39	42	47
2010	Gas	32	33	34	35	36	37	39	45
2010	Diesel	35	36	37	38	39	40	42	48
2011	Gas	32	33	34	35	37	38	40	45
2011	Diesel	38	38	39	40	42	44	45	50
2012	Gas	33	33	35	36	37	38	41	46
2012	Diesel	38	39	40	41	43	44	46	51
2013	Gas	34	34	35	36	38	38	41	47
2013	Diesel	39	39	40	42	43	44	47	52
2014	Gas	34	34	35	37	38	39	42	48
2014	Diesel	39	40	41	42	43	44	47	53
2015-2019	Gas	34	34	35	37	38	39	42	48
2015-2019	Diesel	39	40	41	42	43	44	47	53
2020-2022	Gas	34	34	35	37	38	39	42	48
2020-2022	Diesel	39	40	41	42	43	44	47	53
2023 - 2025	Gas	36	36	37	39	40	41	44	50
2023 - 2025	Diesel	41	42	43	44	45	46	49	55
2026	Gas	41	41	42	44	45	46	49	55
2026	Diesel	46	47	48	49	50	51	54	60

Intermediate and Large Transit Buses

Intermediate and large transit buses have a net (empty) weight over 12,000 pounds. Therefore, they should never be registered under the **taxed when tagged** system. The title may reflect the chassis weight only, which does not include the body of the bus or the weight of the passengers.

Intermediate and large transit buses registered with a 16M/20M tag: call the PVD Personal Property Section for a class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

Intermediate and large transit buses valued on the tax roll: multiply the total replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

Intermediate & Large Transit Bus Replacement Cost New

Seats	16-25	28	35	44	65
Value	403,700	411,000	413,000	447,000	475,900

Note: Values include diesel engine, air conditioning, and wheelchair lift. **Add** 3,000 for cushion seats. **Deduct** 25,000 for no wheelchair lift. **Deduct** 20,000 for no air conditioning.

Intermediate & Large Transit Bus Percent Good Scale

Model Yr	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
% Good	75%	65%	55%	45%	35%	30%	25%	20%	15%	10%

Completely remanufactured transit buses are to be considered new as of the year of remanufacture. The new or depreciated value is factored by .667 to account for loss in value because of depreciation due to "bone structure" and functional obsolescence.

Because of the various types and quality levels of buses within this class, it is recommended that careful consideration be given to situations in which values of buses may be higher than the values claimed by taxpayers. Vehicle inspection, examination of bills of sale, and conversations with dealers or manufacturers are recommended. You may also contact PVD for assistance. [K.S.A. 79-306d; 79-5105a]

Inter-City Buses

Inter-city buses have a net (empty) weight over 12,000 pounds. Therefore, they should never be registered under the **taxed when tagged** system. The title may reflect the chassis weight only, which does not include the body of the bus or the weight of the passengers.

Inter-city buses registered with a 16M/20M tag: call the PVD Personal Property for a class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

Inter-city buses valued on the tax roll: multiply the total replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

Inter-City Bus Replacement Cost New

Seats	39	45	47	49	55
Value	250,000	275,000	535,000	535,000	540,000

Note: Values include diesel engine and air conditioning.
Add 33,000 for wheelchair lift with door.
72 seat bus omitted due to lack of sources.

Inter-City Bus Percent Good Scale

Model Yr	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
% Good	80%	67%	55%	49%	43%	37%	31%	25%	20%	17%	15%	13%	11%

Note: *The county appraiser may deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.* [K.S.A. 79-5100 series; 79-306d; 79-1456]

Hearses

Most hearses are valued and taxed under the **"taxed when tagged"** system. Use the chart to determine the class code. The county appraiser cannot adjust the value for taxed when tagged motor vehicles.

Hearses registered with a 16M/20M tag: use the "Class Codes for Hearses Registered 12M or 16M/20M" chart to determine the class code. Once the class code is determined, follow the valuation procedures outlined in the "16M/20M Motor Vehicles" Section of this guide. The county appraiser cannot adjust the value for 16M/20M registered motor vehicles.

Hearses valued on the tax roll: multiply the appropriate replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

1980 and older models: if a class code has not been previously assigned to a 1980 and older model vehicle, assign a class code one to generate the $12.00 minimum tax required by law.

Hearse Replacement Cost New

Model Year	Make	RCN
2025	Cadillac Commercial	102,000
2025	Lincoln Continental	97,000

Hearse Percent Good Scale

Model Yr	2025	2024	2023	2022	2021	2020	2019	2018
% Good	85%	80%	75%	70%	60%	50%	35%	15%

Note: *The county appraiser may deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value.* [*K.S.A. 79-5100 series*; 79-306d; 79-1456]

Class Codes for Hearses Registered 12M or 16M/20M

Model Year	Buick Estate Wagon	Rear Service	Cadillac Manual Side	Cadillac Commercial	Automatic Side	Lincoln Continental
1985–1990	27	29	30		30	
1991	28	30				34
1992	30	32				35
1993–1994	31	34				35
1995	33	37				38
1996	35	40				41
1997–1999	36	42				42
2000	36	45				42
2001	36	47				46
2002	36	49				47
2003	36	51				47
2004				51		48
2005–2006				51		49
2007				52		50
2008				53		52
2009				56		54
2010–2014				57		55
2015–2019				58		56
2020-2022				58		56
2023-2026				60		58

Limousines

A limousine is defined as "a custom designed interior for a sedan automobile. In most cases cut and stretched to increase the seating capacity." Limousines do not have special vehicle identification numbers to indicate what they are. Most limousines are made from Cadillac and Lincoln chassis. However, the popularity of converting sport utility vehicles, pickups and Hummers into limousines is increasing.

The automobile chassis or frame is cut in half and extensions are added to "stretch" the length of the vehicle and a limousine conversion package is then added to the stretched frame to fabricate the limousine. The cost of a conversion package can range anywhere from $20,000 to $50,000 or more. Converting a vehicle into a limousine significantly increases the base retail price for the completed vehicle. As a result, the class code for a limousine will be much higher than an automobile without the limousine conversion.

Contact the PVD Personal Property Section for a class code or additional valuation instructions whenever the vehicle being registered is a limousine.

Kalmar/Ottawa and Capacity Brand Yard/Terminal Tractors

Yard *tractors* are built on a medium or heavy-duty chassis and typically have a cab that holds one person. The yard *tractors* are designed to move items around in ports, container facilities, distribution centers, etc. Most yard *tractors* are used only on the business property or "yard" and are not driven on the roadways.

Some models of yard *tractors* are specifically manufactured as off-road vehicles. Off road yard tractors that are <u>not</u> made for use on public roads are classified within the "Commercial" subclass and valued in the same manner as other commercial and industrial machinery and equipment. Refer to the "Commercial/Industrial Machinery and Equipment" section of this guide for information on valuing equipment in the commercial subclass.

Other models of yard tractors come with a *DOT* automotive certified engine, they are street legal and have a 17-digit VIN. Yard tractors that are manufactured for use on public roads should be classified and valued as tax roll because they are considered truck-tractors.

Yard tractors valued on the tax roll: multiply the total replacement cost new value by the percent good factor for the model year of the vehicle to determine its market value. The county appraiser can adjust the value of a tax roll vehicle if the vehicle has been damaged or wrecked.

Kalmar/Ottawa Brand Yard Tractors Replacement Cost New

Model	30-Gas	30-Dsl*	50-Dsl**	50-Dsl****	60-Dsl***	opt 100-Dsl	opt 150-Dsl
Value	43,050	105,850	118,153	126,480	144,120	77,700	92,505

Please Note: *4x2 off road **DOT 4x2 ****DOT 6x4 ***DOT 6x2

Capacity Brand Yard Tractors Replacement Cost New

Model	30-Diesel/4x2 off road	50-Diesel/DOT 4x2	60-Diesel/DOT 6x2
Value	100,020	115,373	136,403

Yard Tractors Percent Good Scale

Model Yr	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
% Good	76%	61%	47%	38%	32%	26%	21%	17%	14%	12%	10%	9%	8%	7%

Note: PVD will not assign a class code to any semi-truck tractor pursuant to the February 26, 1998 memorandum from the Kansas Division of Vehicles to all county treasurers. In the memorandum, the Division of Vehicles instructed county treasurers "**It will be required that all semi-truck tractors be registered for a gross weight of 24,000 (24M) pounds or greater**". Therefore, all semi-truck tractors, regardless of their registered tag weight, are classified as "tax roll" motor vehicles within subclass 4 where they are valued at market value and assessed at 30%.

Commercial Vehicles

Beginning January 1, 2014, the commercial vehicle fee will replace the current property tax for both interstate and intrastate commercial vehicles. County appraisers will **not** be valuing the **commercial vehicles**. Commercial vehicle registration fees and commercial vehicle fees will be collected on all commercial vehicles registered in Kansas at the same time and same location.

A **commercial vehicle** is any self-propelled or towed motor vehicle engaged in commerce that is used to transport property or passengers when the vehicle:

1. Has a gross vehicle weight or gross combination vehicle weight of 10,001 pounds or more, or
2. Is designed to be used to transport 15 or more passengers, including the driver, or
3. Is used to transport hazardous materials in a quantity requiring placarding.

The term "Commercial Vehicle" does not include public utility motor vehicles. [K.S.A. 8-143m(a)]

Vehicles that meet this definition will change to a "Commercial" registration. Owners of these commercial vehicles must obtain a U.S. DOT number or verify that their DOT number has been updated within the past 12 months. To update or apply for a DOT number, they should visit the following website https://www.fmcsa.dot.gov/registration/updating-your-registration.

Commercial vehicle owners should contact their local county treasurer's office to verify that commercial vehicle registration is offered there or visit the www.truckingks.org website to obtain a list of county offices that are offering this service.

Additional information can be obtained at www.truckingks.org, from the Commercial Vehicle Registration section, or by calling the Commercial Motor Vehicle Office. [K.S.A. 8-143m]

2.05 Commercial/Industrial Machinery and Equipment

Generally speaking, commercial and industrial machinery and equipment is any taxable, tangible personal property [*except* for state assessed property and motor vehicles] that is used to produce income or is depreciated or expensed for IRS purposes. The Kansas Constitution classifies personal property that qualifies as **Commercial/Industrial Machinery and Equipment** ("Commercial") into Class 2, Subclass 5 *(2.05)*. "Commercial" personal property is listed on a *tangible personal property assessment form* (rendition) pursuant to K.S.A. 79-300 series. Property in the "Commercial" subclass of personal property is listed on *schedule 5* of the rendition.

Valuing Commercial/Industrial Machinery and Equipment

Property assessed in the "Commercial" subclass of personal property is not valued at its fair market value; *rather* it is valued based upon a formula laid out in the Kansas Constitution. Kansas statutes allow the appraiser to deviate from the prescribed values *only* in a manner consistent with achieving market value. Since the value of commercial and industrial machinery and equipment is not a fair market value, it cannot be adjusted for condition or obsolescence. Machinery and equipment in the "Commercial" subclass is assessed at 25% of the appraised value. [Ks. Constitution Art. 11 Sec. 1; K.S.A. 79-1439(2); 79-1456]

In Kansas, the assessment date for all taxable personal property is January 1. Commercial and industrial machinery and equipment is *generally* not pro-rated onto or off of the tax-roll, *except for* watercraft that qualifies for this subclass and property that becomes exempt or no longer qualifies for exemption.

The Kansas Constitution states that commercial and industrial machinery and equipment, for so long as it is "being used", must be appraised using the formula outlined below:

1. Establish the **retail cost when new** (RCWN) of the asset;

2. Apply **straight-line depreciation** to the RCWN of the asset to determine its appraised value:

   - depreciate the RCWN over the *economic life* of the asset *if* its economic life is seven years or less;
   - depreciate the RCWN over a maximum of seven years *if* the economic life of the asset is over seven years;

3. The *appraised* value cannot be less than 20% of the RCWN as long as the asset is "being used" for commercial and industrial purposes.

Note: Machinery and equipment that is fully depreciated or expensed for IRS purposes is classified and valued in the same manner as any other property in the Commercial classification.

Retail cost when new (RCWN):

The Kansas Constitution requires the valuation process for machinery and equipment in the "Commercial" subclass begin with the "retail cost when new". For purposes of personal property taxation, RCWN is the total amount a consumer would pay to acquire new property in order to use it to produce income over a period of years in a commercial or industrial setting. Retail cost when new is not the used sale price, and it is not the wholesale or manufacturer's cost. It is the dollar amount an item would cost a consumer when the item is purchased new at the retail level of trade. For purposes of personal property taxation, the term "retail cost when new" does not include sales tax or freight and installation charges that are separate and readily discernible from the set retail price.

Sales Tax, Freight and Installation:

In 1997, the Kansas Supreme Court (Board of Leavenworth County Comm"rs. V. McGraw Fertilizer Serv., Inc.), stated that for purposes of determining ad valorem values:

- sales tax is never included in the "retail cost when new";

AND

- freight and installation costs, added on after the retail price has been set, should not be included in the "retail cost when new" if the *add-on* costs are charged separately and are readily discernible from the *actual* sales price of the item.

What are add-on costs? The court states that add-on costs are those costs *incurred separately by the consumer after the retail cost has been set that have less to do with the value of the item and more to do with how and where the consumer is going to use it.* The court also states that *[a]ll costs normally passed on to the consumer in setting the retail sales price are to be included in the valuation of personal property*.

In terms of personal property constructed on site, the point at which the property is an item that a consumer would buy must first be determined. Which costs were necessary to build an item that a consumer could buy, without worrying about the logistics of actually installing it in a particular place? The add-on costs after that point, which *have less to do with the value of the item and more to do with how and where the item will be used*, are excluded from the retail cost when new if those add-on costs are charged separately and are readily discernible.

Economic Life:

The economic life of machinery and equipment in the "Commercial" subclass is required to determine its appraised value. The economic life is used for depreciation purposes if the asset has a seven-year life or less. Assets with economic lives that are less than seven years are depreciated over the economic life of the asset. Assets with economic lives of seven years or more are depreciated over seven years. Economic lives are also used to determine the "used factor" that is applied to the used purchase price of an asset in order to estimate its "retail cost when new".

The *Commercial & Industrial Property Economic Lives* table is used to determine economic lives of machinery and equipment in the "Commercial" subclass. The primary source for the economic lives listed in the table is IRS *Publication 946*.

Depreciation:

The Kansas Constitution also requires that the "retail cost when new" (RCWN) be depreciated straight-line over a maximum of seven years to establish the appraised value of machinery and equipment in the "Commercial" subclass. The appraised value of machinery and equipment in the "Commercial" subclass is determined by multiplying the RCWN by the appropriate "appraised factor" from the Appraised Factor Table. The "appraised factors" found on the Appraised Factor Table are percent good factors.

To calculate the *appraised* value of machinery and equipment in the "Commercial" subclass:

- choose the appropriate "*appraised* factor" from the *Appraised Factor Table*.
- multiply the RCWN by the "*appraised* factor" to determine the *appraised* value. (The *appraised* value should never be less than 20% of the RCWN.)

Example: A dentist purchased office furniture new in May of 2006 for $2000. The PVD economic life for office furniture is 10 years. The *appraised* factor from the *Appraised Factor Table* is .200. The *appraised* value of this asset is:

Retail Cost When New X Appraised Factor = Appraised Value

$2000 x .200 = $400

CIME Appraised Factor Table

(Schedule 5, Column 9)

Purchase NEW	Purchase USED						
Year of Purchase	Current Age	Economic Life in Years					
		2	3	4	5	6	7 or more
2026	0.000	1.000	1.000	1.000	1.000	1.000	1.000
2025	1.000	0.500	0.667	0.750	0.800	0.833	0.857
2024	2.000	0.200	0.333	0.500	0.600	0.667	0.714
2023	3.000	0.200	0.200	0.250	0.400	0.500	0.571
2022	4.000	0.200	0.200	0.200	0.200	0.333	0.429
2021	5.000	0.200	0.200	0.200	0.200	0.200	0.286
2020	6.000	0.200	0.200	0.200	0.200	0.200	0.200
2019 & BEFORE	7 years or older	0.200	0.200	0.200	0.200	0.200	0.200

To select the appropriate *appraised* factor:

1. locate the *row* for the year the item was purchased new;
2. locate the *column* indicating the item's total economic life;
3. the appropriate factor is located where the *row* and *column* meet.

Example

An item with an economic life of 10 years that was purchased new prior to June 30, 2006 for $2,000 would have an *appraised* factor of .200 or 20%. The "retail cost when new" of $2,000 is multiplied by the .200 *appraised* factor to arrive at an *appraised* value of $400.

Purchase year: 2006		RCWN	$2,000
Purchase cost: $2,000 [new]	x	*Appraised* factor	x .200
PVD economic life: 10 years		*Appraised* value	$400

***Appraised* factor:** .200

The Used Factor:

The Kansas Constitution requires that the valuation process for machinery and equipment in the "Commercial" subclass begin with the "retail cost when new" (RCWN). Since the retail cost when new is not a used purchase price, the county appraiser must determine the RCWN for

machinery and equipment that is purchased used. The "used factor" can be used to estimate the RCWN of assets that are purchased used.

Whenever a better *estimate* of RCWN can be determined and documented from a reliable source, that cost should be used instead of relying on the *used* factor. Sources that may provide a reliable RCWN to alleviate reliance upon the "used factor" include:

- The current owner is able to obtain *a copy of the original invoice* from a previous owner.
- The current owner is able to obtain *a vendor's retail price catalogue*.
- The current owner is able to obtain *a letter from a retailer or the manufacturer*.
- *A prior rendition* that appears to be complete and accurate as filed by the first owner.
- Original list prices for *certain* heavy construction equipment can be found in a commercial valuation publication called the *Green Guide*. Contact the personal property section at PVD for information on older *Green Guide* prices.

The *used* factor converts a *used* purchase price into an *estimate* of retail cost when new. The *used* factor can be determined by dividing the total economic life of the asset by the remaining economic life of the asset. Once the *used* factor is determined, it is multiplied by the used purchase price of the item to determine the *estimated* RCWN.

Example: A dentist paid $465 for a dental chair that was 7 years old at the time of purchase. The PVD economic life for the dental chair is 10 years. The *estimated* RCWN of this asset is determined as follows:

Total Economic Life / Remaining Economic Life = Used Factor x Used Price = Estimated RCWN

10 years / 3 years (10 – 7) = 3.333 x $465 = $1,550

The used factor should never be greater than 5. If an asset is purchased *used* when it is 10 years old and it has an economic life of 12 years, the "used factor" is not 6; *it is limited to 5*. The *estimated* RCWN of this asset is determined as follows:

Total Economic Life / Remaining Economic Life = Used Factor x Used Price = Estimated RCWN

12 years / 2 years (12-10) = (6) 5 (limit) x $465 = $2,325

The *"Used Factor" Table* can be used to determine the factor used to *"estimate"* the RCWN from a *used* purchase price.

CIME Used Factor Table

(Schedule 5, Column 7)

Age At Purchase	ECONOMIC LIFE																			
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	1	2.000	1.500	1.333	1.250	1.200	1.167	1.143	1.125	1.111	1.100	1.091	1.083	1.077	1.071	1.067	1.063	1.059	1.056	1.053
	2	5.000	3.000	2.000	1.667	1.500	1.400	1.333	1.286	1.250	1.222	1.200	1.182	1.167	1.154	1.143	1.133	1.125	1.118	1.111
	3		5.000	4.000	2.500	2.000	1.750	1.600	1.500	1.429	1.375	1.333	1.300	1.273	1.250	1.231	1.214	1.200	1.188	1.176
	4			5.000	5.000	3.000	2.333	2.000	1.800	1.667	1.571	1.500	1.444	1.400	1.364	1.333	1.308	1.286	1.267	1.250
	5					5.000	3.500	2.667	2.250	2.000	1.833	1.714	1.625	1.556	1.500	1.455	1.417	1.385	1.357	1.333
	6						5.000	4.000	3.000	2.500	2.200	2.000	1.857	1.750	1.667	1.600	1.545	1.500	1.462	1.429
	7							5.000	4.500	3.333	2.750	2.400	2.167	2.000	1.875	1.778	1.700	1.636	1.583	1.538
	8								5.000	5.000	3.667	3.000	2.600	2.333	2.143	2.000	1.889	1.800	1.727	1.667
	9										5.000	4.000	3.250	2.800	2.500	2.286	2.125	2.000	1.900	1.818
	10											5.000	4.333	3.500	3.000	2.667	2.429	2.250	2.111	2.000
	11												5.000	4.667	3.750	3.200	2.833	2.571	2.375	2.222
	12													5.000	5.000	4.000	3.400	3.000	2.714	2.500
	13															5.000	4.250	3.600	3.167	2.857
	14																5.000	4.500	3.800	3.333
	15																	5.000	4.750	4.000
	16																		5.000	5.000

To select the proper *used* factor:

1. locate the *row* for the age of the item when it was purchased used;
2. locate the *column* indicating the item's total economic life;
3. the appropriate *used* factor is located where the *row* and *column* meet.

Example

An item with an economic life of 10 years that was purchased used for $1,200 when it was three years old would have a "*used* factor" of 1.429 or 142.9%. The used purchase price of $1,200 is multiplied by the 1.429 *used* factor to arrive at an *estimated* "retail cost when new" of $1,715.

Age at purchase: 3 years Used cost			$1,200
Purchase cost: $1,200 [used]	x	*Used* factor	x 1.429
PVD economic life: 10 years		*Estimated* RCWN	$1,715

Used factor: 1.429

"Used" for Commercial Purposes vs. "Not Used":

The Kansas Constitution states that as long as machinery and equipment in the "Commercial" subclass is being "used," its appraised value cannot be less than 20% of the "retail cost when new".

"Commercial" machinery and equipment should be considered as being "used" until its condition or use clearly indicates that the property is no longer going to be used for the

production of income. This will prevent property from being considered "used" for one tax year, not "used" for a subsequent tax year, and then "used" again at some future point in time. Whenever county appraisers must determine whether machinery or equipment is still being "used" or no longer being "used", they may want to consider the following:

There is a greater possibility that an asset is no longer being "used" if:

- the economic life of the asset is over;
- the item has been replaced;
- the item is being held for parts and some parts have already been removed (when property can no longer be used in its present form and valuing it based on its retail cost when new no longer seems logical);
- the item appears to no longer be in use, and it is unusable (when property is poorly maintained and in poor condition, has parts missing, etc.);
- the item appears to have had no maintenance;
- it would cost more to remove the item than to leave it in place (in rare instances when the property would have been disposed of except that it is more cost effective to simply keep it on the premises)

There is a greater possibility that an asset is still being "used" if:

- the item is being held for back-up or for future use in its present form in case business demands change; or
- a service agreement is currently in effect for the property

"Commercial" machinery and equipment which is no longer being "used" for the production of income is classified within the **Other Personal Property Not Elsewhere Classified** ("Other") subclass. Machinery and equipment in the "Other" subclass is not valued based upon the formula laid out in the Kansas Constitution for "Commercial" machinery and equipment that is being "used". *Rather*, the value of the machinery and equipment "no longer being used" is based on its market value. Machinery and equipment in the "Other" subclass is listed on *schedule 6* of the rendition. See the "Other Personal Property Not Elsewhere Classified" section in this guide for information on valuing machinery and equipment that is no longer being "used". [K.S.A. 79-1439c; A.G. Opinion 94-52]

$1500 Exemption for Commercial Equipment:

Commercial/industrial machinery and equipment with a "retail cost when new" (RCWN) of $1500 or less per "item" are exempt from personal property taxation. County appraisers must determine whether the property qualifies as an "item" and the "retail cost when new" of the

"item" must be established in order to determine whether the "item" qualifies for exemption. Whenever a commercial/industrial "item" is purchased "used", the "retail cost when new" must be established in order to determine whether the "item" qualifies for the exemption. [K.S.A. 79-201w]

For purposes of the $1500 exemption an *"item"* is generally going to be a single line item as it is reported on a rendition. Exceptions to this general rule are:

1. If the line item represents a group of like goods that can be used independently and they have the same or similar cost, the line item is actually several *"items"*. The RCWN of each *"item"* may qualify for the exemption.

2. In that an *"item"* is the smallest quantity that may be used independently, one pen, one sheet of paper or one rubber band represents a material and supply "item". The RCWN of each *"item"* that can be independently used may qualify for the exemption. Materials and supplies are classified under the "Other" subclass of personal property. Personal property in the "Other" subclass is listed on *schedule 6* of the rendition. *See* the "Other Personal Property Not Elsewhere Classified" section in this guide for information on valuing materials and supplies. [PVD Directive 95-030]

Note: Taxpayers are not required to list any *"item"* of commercial/industrial machinery and equipment and materials and supplies with a "retail cost when new" of $1500 or less per *"item"*. *However,* if a taxpayer mistakenly considers an *item* exempt and the county appraiser later determines the property does not qualify for exemption, it may be subject to two years back taxes and penalties. [A.G. Opinion 96-7]

Commercial/Industrial Machinery and Equipment Exemption:

Effective January 1, 2007, machinery and equipment acquired by qualified purchase or lease made or entered into after June 30, 2006 as the result of a bona-fide transaction, which was not consummated for the purpose of avoiding taxation, is exempt from property taxation in Kansas. Machinery and equipment transported into the state after June 30, 2006, for the expansion of an existing business or creation of a new business, is also exempt from property taxation in Kansas. [K.S.A. 79-223]

For purposes of this exemption:

Acquired does not include the transfer of property pursuant to an exchange for stock securities, or the transfer of assets from one going concern to another due to a merger, reorganization or other consolidation.

Commercial and industrial machinery and equipment means property classified for property tax purposes within subclass 5.

Qualified lease means a lease of commercial and industrial machinery and equipment for not less than 30 days for fair and valuable consideration where such machinery and equipment is physically transferred to the lessee to be used in the lessee's business or trade.

Qualified purchase means a purchase of commercial and industrial machinery and equipment for fair and valuable consideration where such machinery and equipment is physically transferred to the purchaser to be used in the purchaser's business or trade.

Machinery and equipment that qualifies for this exemption are specifically excluded from having to obtain an exemption from the Board of Tax Appeals, *unless* the county appraiser is in doubt. Whenever the appraiser is in doubt regarding an exemption, the property must be placed on the tax roll and the owner *must* apply to the State Board of Tax Appeals for the exemption. [K.S.A. 79-213(l)]

Taxpayers are not required to list any commercial and industrial machinery that qualifies for this exemption. However, if a taxpayer mistakenly considers an *item* exempt and the county appraiser later determines the property does not qualify for exemption, it may be subject to two years back taxes and penalties. [A.G. Opinion 96-7]

Computer Software – Tangible vs. Intangible:

The Kansas Supreme Court has held that software programs are taxable if they are operational programs; programs the computer cannot operate without. These programs are considered an essential portion of the computer hardware and are taxable as tangible personal property in conjunction with the hardware. On the other hand, application programs, which are particularized instructions, are intangible property, which is not subject to taxation in Kansas. [K.S.A. 79-301; 79-306]

Operational software programs [e.g., Windows Software such as; 1998, 2000, NT, or XP; programs that compile and/or interface with the computer]:

- are an essential portion of the computer hardware
- are programs the computer cannot operate without
- are *tangible* property and are subject to the personal property tax

Application software programs [e.g., Microsoft Office, Word or Excel, Lotus applications, Word Perfect, Acrobat Reader]:

- are specialized programs that run off the *operational* software
- are programs the computer can operate without
- are *intangible* property and not subject to the personal property tax

Leased Equipment:

Machinery and equipment that is leased or in the possession, custody, or control of someone other than the owner of the property is listed in the name of the owner on schedule 7 of the rendition by the lessee or holder of the property. The owner of the property must also list the property on schedule 5 of the rendition. [K.S.A. 79-303-79-304]

Property that may be leased includes copiers, ice machines, postage machines, computers, trailers, etc. Property that may be in the possession, custody or control of someone other than the owner, includes vending machines, video games, coin operated washing machines in an apartment complex, etc.

Some leases have a bargain purchase option at the end of the lease period. This purchase option should not be considered as the *acquisition* cost. The *actual* "retail cost when new" should be acquired from either the lessor or the lessee. Alternate sources should always be pursued whenever the *used* purchase cost cannot be converted into a realistic *estimate* of "retail cost when new" by using the "used factor" from **The Used Factor** chart.

For example, a taxpayer decides to take advantage of the $1 purchase option at the end of a 5-year contract for a copier he has been leasing. The following year when he reports the copier on his rendition, he states that it was purchased *used* for $1. When the maximum "*used* factor" of five is applied to the reported *used* purchase cost of $1; the estimated RCWN is only $5. Thus, the county appraiser must find a better source than the "used factor" to determine a realistic estimate of RCWN for the copier.

Truck Beds & Bodies (Commercial):

A truck bed that is set behind the cab on a truck *chassis* is not considered part of the truck. For this reason, it is valued and classified separately from the truck. Truck beds on *"chassis cab"* motor vehicles are not prorated onto or off of the tax roll when the truck they are on is purchased or sold during the year.

A body that encloses the entire vehicle *chassis*, including the motor and driving compartment, of an "*incomplete*", "*stripped*" or "*chassis-only*" vehicle is considered part of the motor vehicle. For this reason, **the body is valued and classified with the vehicle**. *See* the "Motor Vehicle" section of this guide for information on valuing "*incomplete*", "*stripped*" or "*chassis-only*" vehicles.

Beds on *"chassis cab"* motor vehicles *used for commercial purposes* are classified within the "Commercial" subclass of personal property and appraised the same as other commercial and industrial machinery and equipment. Truck beds in the "Commercial" subclass are listed on *schedule 5* of the rendition.

Beds on *"chassis cab"* motor vehicles that are *not used for any commercial purpose* are classified within the **Other Personal Property Not Elsewhere Classified** ("Other") subclass of personal property and appraised at market value. Truck beds in the "Other" subclass are listed on *schedule 6* of the rendition. *See* the "Other Personal Property Not Elsewhere Classified" section of this guide for information on valuing non-commercial beds on *"chassis cab"* motor vehicles.

Trailers (Commercial):

Trailers *used for commercial purposes* are classified within the "Commercial" subclass of personal property and valued the same as other commercial and industrial machinery and equipment. Trailers in the "Commercial" subclass are listed on *schedule 5* of the rendition.

Trailers that are *not used for any commercial purpose* are classified within the Other Personal Property Not Elsewhere Classified ("Other") subclass of personal property and are exempt beginning January 1, 2026, per K.S.A. 79-267. *See* the "Other Personal Property Not Elsewhere Classified" section of this guide for information on non-commercial trailers.

Commercial/Industrial Machinery and Equipment Defined by Statute

Wireless Communication Towers

For all taxable years after December 31, 2002, all wireless communication towers, broadcast towers, antenna and relay sites, except public utility property, are defined as commercial and industrial machinery and equipment and shall be classified for property tax purposes as tangible personal property within subclass 5 of class 2 of section 1 of article 11 of the Kansas constitution. [K.S.A 79-1439d]

Bed, Body, or Box mounted on a motor vehicle

Effective on and after July 1, 2008, a bed, body or box that is regularly used predominantly in a business or industry and is attached to a motor vehicle, except for a bed, body or box that is attached to the motor vehicle by the vehicle manufacturer, shall be classified for property tax purposes as tangible personal property within subclass 5 of class 2 of section 1 of article 11 of the Kansas constitution. [K.S.A. 79-1439e]

Specific machinery and equipment used in manufacturing of cement, lime, or similar products

For tax years after December 31, 2013, all commercial and industrial machinery and equipment used directly in the manufacturing of cement, lime and other similar products including: kilns, pumps, lifts, process fans, bucket elevators, compressors, raw mills, hammer mills, grinders, conveyors, ball mills, mixers, storage tanks, scales, crushers, reclaimers, processing vessels, filters, electric motors, cement and clinker coolers, finish mills, separators, electric hoists, stackers, roller mills, clinker breakers, hydraulic and lubricating systems used directly in manufacturing and processing activities, analyzers, aeration systems, air pollution control equipment, bulk loading systems, material and gas flow distribution gates and handling and transport systems, shall be classified for property tax purposes as tangible personal property within subclass 5 of class 2 of section 1 of article 11 of the Kansas constitution. All such property shall be valued in accordance with the provisions of subsection (b) (2) (E) of K.S.A. 79-1439, and amendments thereto. [K.S.A. 79-507]

Summary of Key Terms

Acquisition Cost/Purchase Price is the cost [in terms of dollars] to acquire an item and place it into service; should be the amount reported on the rendition; can be *either* a used cost or a new cost.

Retail Cost When New (RCWN) is the dollar amount a new item would cost at the retail level of trade; should be the same as the purchase price if the item was purchased new; can be *estimated* by applying the "*used* factor" to the purchase price *if* the item was purchased used; does not include sales tax *or* freight and installation costs which are separate and readily discernible from the purchase price.

Appraised Value of "Commercial" Equipment is the value of a property before it is multiplied by the assessment percentage; the "retail cost when new" (RCWN) less straight-line depreciation. The *appraised* value of machinery and equipment in the "Commercial" subclass cannot be less than 20% of the RCWN as long as the asset is "being used" for commercial and industrial purposes.

Assessment Percentage [Rate] is the percentage that is multiplied times the *appraised* value of a property to determine its *assessed* value; the assessment percentage for machinery and equipment in the "Commercial" subclass is 25%.

Assessed Value is the *appraised* value of a property multiplied by the assessment percentage; the *assessed* value of machinery and equipment in the "Commercial" subclass is 25% of the *appraised* value.

Summary of Tables used to Value "Commercial" Property

The Used Factor Table is used to determine a "used factor" which can be used to convert the *used* purchase price for commercial and industrial machinery and equipment into an **estimate* of "retail cost when new" [**when the actual "retail cost when new", or a better *estimate* of "retail cost when new" is not available**].

The CIME Appraised Factor Table is used to determine the appropriate factor used to determine the appraised value of commercial and industrial machinery and equipment.
The Commercial & Industrial Property Economic Lives Table is used to determine the appropriate economic life for commercial and industrial machinery and equipment.

Summary of Schedules to Report Commercial Property

Schedule 5 of the rendition is designed to allow taxpayers to provide information necessary for the county appraiser to determine the value of the commercial/industrial personal property according to the constitutional formula. *See* Schedule 5 example below.

Schedule 6 of the rendition is designed to allow taxpayers to list commercial machinery & equipment with a RCWN that is greater than $1500 per "item" that is no longer "being used".

Schedule 7 of the rendition is designed to allow taxpayers to list [in the owner's name] any tangible personal property under the taxpayer's control, possession or custody which is taxable to others e.g., coin operated washers and dryers in apartment complexes, vending machines, game machines, leased equipment).

SCHEDULE 5: COMMERCIAL & INDUSTRIAL MACHINERY & EQUIPMENT

Taxpayer completes columns 1-5. County Appraiser completes columns 6-10

Item (1)	Year Purchase (2)	Purch New/ (3)	A Pur in (4)	Purch Price (5)	For County Use Li (	U Fa (	RCW (8)	CIME Apprais Factor	Appraise Value (10)
1. Eq	2005	Used	10	15,0	1	5	75,	0.200	15,000
2. Furnit	2005	Used	5	1,75	1	2.	3,5	0.200	700
3. Comp	March 2006	New	0	2,50	3	N	2,5	0.200	500
4. Machi	May 2006	New	0	5,00	1	N	5,0	0.200	1,000

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

1. A description of the property. When items are lumped together it is difficult for the taxpayer and the county appraiser to make an accurate adjustment to the "lumped sum".

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 would be 0.

5. The cost incurred to acquire the item; in terms of dollar value, not including sales tax or freight and installation costs that are charged separately and are readily discernible from the actual sale price of the item.

6. The appraiser's office assigns the total economic life of the commercial item as prescribed by the Personal Property Valuation Guide.

7. If the item was purchased used ("U"), the used factor is listed in this column.

8. The same as the column (5) if purchased new ("N"), or the purchase price times the used factor if purchased used ("U").

9. Straight line CIME appraised factor, figured over seven years or less depending on column (6), to a 20% floor.

10. Column (8) times column (9) equals the appraised value.

2.06 Other Personal Property Not Elsewhere Classified

Personal property that cannot be classified into any of the five "specific" constitutional subclasses of personal property is classified within the Other Personal Property Not Elsewhere Classified ("Other") subclass. The Kansas Constitution classifies property that qualifies as "Other" personal property into Class 2, Subclass 6 *(2.06)*. "Other" personal property is listed on a *tangible personal property assessment form* (rendition) pursuant to K.S.A. 79-300 series. Property in the "Other" subclass of personal property is listed on *schedule 6* of the rendition. [Ks. Constitution Art. 11, Sec. 1; K.S.A. 79-1439(2)(F)]

Classifying "Other" Personal Property

Property that may qualify for classification in the Other Personal Property Not Elsewhere Classified ("Other") subclass includes, but is not limited to:

- **Aircraft:** airplanes, helicopters, hot air balloons, ultra-lights, drones, etc.

- **Truck Campers and Travel Trailers:** that do not meet the statutory definition of a "recreational vehicle" and are not "RV-Titled."

- **Tiny Homes –** 0 – 500 sq ft when determined to be personal property

- **Trailers (non-commercial with GVW > 15k lbs):** utility trailers, motorcycle/snowmobile trailers, horse/livestock trailers, and any other trailer that is not used for any commercial purpose and has a gross weight of over 15,000 pounds.

- **Truck Beds (non-commercial):** beds on "chassis cab" motor vehicles that are not used for any commercial purpose, *regardless* of how the vehicle is registered.

- **Machinery & Equipment** which is no longer being "used" for the production of income. Machinery and equipment in the "Other" subclass may qualify for the $1500 exemption for commercial equipment.

Valuation Guidelines for "Other" Personal Property

Property classified within the Other Personal Property Not Elsewhere Classified ("Other") subclass is appraised at its fair market value as of January 1 and assessed at a rate of 30%.

When establishing values for personal property in the "Other" subclass, the county appraiser must follow the procedures and guidelines outlined in the *"Personal Property Valuation Guide"* prescribed by the Property Valuation Division (PVD). *However*, *the county appraiser*

may deviate from the guide on an individual piece of property for just cause and in a manner consistent with achieving market value. Any deviation from a prescribed valuation method must be documented. [K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

The "Other" section of the *Personal Property Valuation Guide* contains cost data used to appraise hot air balloons, tiny homes, and shipping containers in the "Other" subclass. Nationally recognized publications are prescribed for valuing aircraft, and non-RV-Titled travel trailers in the "Other" subclass.

The *Personal Property Valuation Guide* does not prescribe valuation guides or cost data for appraising all types of property in the "Other" subclass. When PVD does not prescribe a valuation method, the county appraiser must develop county valuation guidelines that reflect the market value of the personal property item. Valuation guidelines can be developed from known sales, replacement costs, historical costs, and other factors. The methods and logic used to develop guidelines should always be documented.

Proration: *As of January 1, 2023*, all property that is valued as "Other" in subclass 6 may be prorated onto and off of the tax roll when it is acquired or sold during the year. Please refer to proration rules for "Other" property.

Exempt Other Personal Property Not Elsewhere Classified

New for 2026: Commencing after December 31, 2025, K.S.A. 79-267 exempts the following described personal property items from all property or ad valorem taxes:

- **any off-road vehicle** that is not operated upon any highway, including all-terrain vehicles, recreational off-highway vehicles, golf carts, off-road motorcycles and snowmobiles

- **any motorized bicycle**, electric-assisted bicycle, electric-assisted scooter, electric personal assistive mobility device, and motorized wheelchair

- **any trailer** having a gross weight of 15,000 pounds or less that is used exclusively for personal use and not to produce income

- **any marine equipment**, including watercraft trailers designed to launch, retrieve, transport and store watercraft, and watercraft motors designed to operate watercraft on the water. [K.S.A. 79-267]

Existing exemptions include:

- **Aircraft** exemption for business, antique, & amateur-built (K.S.A. 79-201k & 79-220)

- **ATVs, ROVs** exemption as farm machinery & equipment (K.S.A. 79-201j)
- **Pickup shells** and toppers exemption (K.S.A. 79-201c)
- **Antique trailer** exemption (K.S.A. 79-265 & 8-1,119)
- **Machinery & equipment** exemption retail cost when new (RCWN) item <=$1500 (K.S.A. 79-201w)
- **Marine** equipment-sailboard exemption (K.S.A. 79-201c)

Additionally, K.S.A. 79-234 exempts all property classified as "Other**"** subclass 6 with a **purchase price** of **$750 or less**.

- The exemption applies to any purchase whether new or used, and there are no limitations on when the purchase was made.

- It should also be noted that the purchase price does NOT include sales tax or any add-on costs that are charged separately and are readily discernible from the actual purchase price. These may include shipping, handling, or set-up charges.

Key point to remember: the purchase price qualifying for the exemption and how the county has or will value the property are two separate issues. [K.S.A.79-1439(F); 79-345; 79-234]

Aircraft

Aircraft, including airplanes and helicopters, are classified within the "Other" subclass of personal property and are appraised at market value as of January 1. Beginning January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold throughout the year.

Valuing aircraft in the "Other" subclass:

The Property Valuation Division prescribes the *Aircraft Bluebook (ABB)* guide for valuing airplanes and helicopters at their market value. Other appraisal techniques may be used to value aircraft that is not listed in the *Aircraft Bluebook* guide. The county appraiser can deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented. [K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

The *Aircraft Bluebook* includes price history data for each individual airplane and helicopter. The internet-based format includes all the information found in the hardcopy plus the ability to customize and save an appraisal. The *ABB* online service also provides average airframe

time for each aircraft in the database, and the "airframe hours" or "engine hours" do not need to be edited.

To use the *Aircraft Bluebook online* guide:

Step 1: Go to https://aircraftbluebook.com/.

Step 2: Look up the make and model for the aircraft in question.

Step 3: Locate the year for the model of the aircraft and select.

Step 4: Choose "Print Valuation" to print, make sure your ad blocker is turned off for this website, and save a copy of the appraisal report to your computer's hard drive.

Step 5: Use the "Average Wholesale Price" of the appraisal report.

Exempting aircraft in the "Other" subclass

An aircraft may qualify for exemption from property taxation if certain conditions are met and the Kansas Board of Tax Appeals grants the exemption. Any aircraft that has not been granted an exemption by the Kansas Board of Tax Appeals is taxable. [PVD Directive 92-025]

The Board of Tax Appeals may grant a property tax exemption to any aircraft that satisfies the conditions for one of the following exemptions:

1. **Business Aircraft** [K.S.A. 79-201k] – exemption for aircraft that is *"predominately"* used to earn income for the owner in the conduct of the owner's business or industry. *Predominately* is defined to mean at least 80% of the total use of the aircraft, or utilization of the aircraft such that all costs are deductible for federal income tax purposes. Also, if the owner's business is the leasing of the aircraft, the lessee's use of the aircraft is not considered in determining the exemption.

2. **Antique Aircraft** [K.S.A. 79-220] – exemption for aircraft 30 years or older as determined by the date of manufacture that is used exclusively for recreational or display purposes, or any combination thereof.

3. **Amateur-Built Aircraft** [K.S.A. 79-220] – exemption for aircraft that is defined as aircraft, manned or unmanned, that the major portion of which has fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. This bill applies to all years after December 31, 2013.

Drones

A drone that is between 0.55 lbs. (250 grams) to 55 lbs. (25 kilograms) is considered a small, unmanned aircraft or small unmanned aircraft system by the Federal Aviation Administration

(FAA). All drones are required to be registered with the FAA on their listed website https://faadronezone.faa.gov/#/. Drones must be labeled with FAA registration number and must operate within FAA guidelines.

Drones are classified within the "Other" subclass of personal property and are appraised at market value as of January 1. As of January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold during the year.

Valuing drones in the "Other" subclass:

Drone values vary greatly from recreational to commercial use drones. Both recreational and commercial use drone types consist of fixed wing, hexacopter, quadcopter, etc… and include numerous makes and models. It may be necessary to use values established by a study of the local market. The procedure used must reflect the local market and be documented. For assistance contact the PVD Personal Property Section. *The county appraiser may deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.* [K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

Exempting drones in the "Other" subclass:

A drone may qualify for exemption from property taxation if certain conditions are met:

1. A drone may qualify as exempt "**other"** personal property with a **purchase price** of **$750 or less**.

2. A drone used for recreational purposes may qualify as "hobby equipment used in or about the home" exemption [K.S.A. 79-201c *Second*] The Kansas Board of Tax Appeals grants the exemption as a qualifying aircraft:

3. A drone used for commercial purposes may qualify for a **business aircraft** exemption [K.S.A. 79-201k] - exemption for aircraft that is *"predominately"* used to earn income for the owner in the conduct of the owner's business or industry. *Predominately* is defined to mean at least 80% of the total use of the aircraft, or utilization of the aircraft such that all costs are deductible for federal income tax purposes. Also, if the owner's business is the leasing of the aircraft, the lessee's use of the aircraft is not considered in determining the exemption.

4. A drone used for recreational purposes may qualify for an **amateur-built aircraft** exemption [K.S.A. 79-220] - exemption for aircraft that is defined as aircraft, manned or unmanned, that the major portion of which has fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation. This bill applies to all years after December 31, 2013.

Hot Air Balloons

Hot air balloons classified within the "Other" subclass of personal property are appraised at their market value as of January 1. As of January 1, 2023, all personal property in the "Other" subclass, is prorated onto or off of the tax roll when it is purchased or sold during the year.

Valuing hot air balloons in the "Other" subclass:

Step 1 - Find the *replacement cost new* that best fits the balloon being valued.

- "Low Cost" brand names include Firefly, Head and Avian.
- "High Cost" brand names include Cameron, Lindstrand and Ultra Magic.

The *replacement cost new* listed below includes the following: Envelope, skirt, deflation panel, patented vent, single burner, gondola, mounted burner controls, aluminum frame gondola with fiberglass liner, instrument panel with altimeter, standard rate of climb meter, pyrometer, and fuel tanks.

Hot Air Balloon Replacement Cost New

Size Designation	Approx. Size Cubic Ft	Low Cost	Average Cost	High Cost
5	42,000	$19,425	$24,255	$26,670
6	56,000	$22,890	$25,410	$27,930
7	65,000	$23,625	$26,250	$28,875
7	77,000	$24,885	$27,720	$30,450
8	90,000	$25,830	$28,770	$31,605
8	105,000	$28,770	$31,920	$35,070
9	120,000	$30,240	$33,600	$36,960
9	140,000	$32,760	$36,435	$40,110
10	160,000	$35,595	$37,065	$40,845
10	180,000	$35,595	$39,480	$43,470
10	210,000	$37,905	$42,105	$46,305
11	250,000	$45,150	$50,190	$55,230

Step 2 - Multiply the total [*replacement cost new*] by the percent good factor for the air time hours the balloon has accumulated as of January 1[*see* scale below]. The county will need to obtain the air time hours annually from the owner of the aircraft.

Percent Good Scale

Air Time Hrs	25 Hrs	50 Hrs	75 Hrs	100 Hrs	150 Hrs	200 Hrs	300 Hrs	400 Hrs
% Good	81%	73%	65%	56%	49%	41%	33%	26%

Example: Firefly 7-15 with 77,000 cubic ft. envelope and 128 air time hours.

$24,885 (RCN/size 7 Low) X 56% (% good based on-air time hours) = $13,936.

The county appraiser may deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented.
[K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

Golf Carts: Exempt Commencing after December 31, 2025

Golf carts (or golf cars) classified within the "Other" subclass of personal property are no longer appraised at their market value as of January 1. K.S.A. 79-267 exempts any off-road vehicle not operated upon a highway including golf carts.

ATVs, Snowmobiles, Off Road Motorcycles, ROVS, Motorized Bicycles (Mopeds): Exempt Commencing after December 31, 2025

Kansas statutes define a *"motor vehicle"* as every vehicle, *other than* a motorized bicycle or a motorized wheelchair, which is self-propelled. Vehicles that are not designed for operation on public roads *or* that qualify as *"motorized bicycles"* are not motor vehicles. [K.S.A. 8-126(w),(y); 8-1439a]

K.S.A. 8-126(y) or K.S.A 8-1439a. "Motorized bicycle" defined. "*Motorized bicycle*" means every device having two tandem wheels or three wheels which may be propelled by either human power or helper motor, or by both, and which has:

(a) A motor which produces not more than 3.5 brake horsepower;

(b) a cylinder capacity of not more than 130 cubic centimeters;

(c) an automatic transmission; and

(d) the capability of a maximum design speed of no more than 30 miles per hour except a low power cycle.

Off road vehicles such as snowmobiles, ATVs, off road motorcycles, ROVs (*Recreational Off-Highway Vehicles*), and motorized bicycles (mopeds) are typically not classified as motor vehicles. Vehicles that are not motor vehicles are classified within the "Other" subclass of personal property and are no longer appraised at their market value as of January 1. K.S.A. 79-

267 exempts any off-road vehicle not operated upon a highway including ATVs, ROVs, off road motorcycles, snowmobiles, and any motorized bicycle, scooter, or personal assisted mobility device.

Truck Campers and Travel Trailers (Without "RV" Title)

Truck campers and travel/camping trailers that do not meet the statutory definition of a "recreational vehicle" (RV) *and* are not "RV-Titled" are classified within the "Other" subclass of personal property. Truck campers and travel/camping trailers in the "Other" subclass are appraised at their market value as of January 1 and may be adjusted for condition. As of January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold during the year.

Kansas law defines a "recreational vehicle" (RV) as a vehicular-type unit built on or for use on a chassis and designed primarily as living quarters for recreational, camping, vacation or travel use, and which has its own motive power or is mounted on or drawn by another vehicle and which has a body width not exceeding 102 inches (8 ½ ft) and a body length not exceeding 45 feet and has *ALL* the following features:

- an electrical system which operates above 12 volts
- provisions for plumbing
- heating
- any other standard feature/component adopted in the uniform standards code for RVs.

[K.S.A. 79-5118; ANSI 119.2]

Campers recognized as slide-in, truck, pickup, or truck bed campers are not built on or for use on a chassis, so they cannot be registered as a recreational vehicle pursuant to this statute. Additionally, truck campers are not titled in Kansas, they do not typically have a VIN number, and they are not typically required to have insurance, which are all requirements for recreational vehicle registration. Motorhomes, travel trailers, and fifth-wheel travel trailers are different from truck campers because they are built on a chassis, they are titled in Kansas, they require insurance, and they are assigned VIN numbers. If they meet the other requirements under K.S.A. 79-5118, they may be registered as a recreational vehicle.

Valuing truck campers and travel/camping trailers in the "Other" subclass: The Property Valuation Division prescribes the 2025 edition (January – April) of the *J.D. POWER Recreation Vehicle Appraisal Guide* for valuing campers, slide-ins, and travel/camping trailers [that are not "RV-Titled"] at market value.

- **2026 & 2027 Models** - Use 85% of the "Sugg List" value from the *J.D. POWER* guide ***or*** if none is listed, use 85% of the "Sugg List" value for a similar 2026 model to estimate the market value.
- **2025 and Older Models** - Use the "Average Retail" value from the *J.D. POWER* guide.
- **Alternate Method** – Use the "Retail Value" from the *Price Digests Recreational Vehicle Blue Book*.
- **Use values established by a study of the local market** for models that cannot be found in the *J.D. POWER* guide. The procedure used must reflect the local market and be documented.

The county appraiser may deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented. [K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

Exempt Camper Shells

Pickup shells and toppers are exempt from personal property taxation pursuant to K.S.A. 79-201c. See the "Motor Vehicle" section of this guide for information on recreational vehicles that qualify for the "Kansas "RV" Title.

Note: Travel trailers are not exempt under K.S.A. 79-267 because travel trailers are a defined term and customarily classified differently than a "trailer", regardless if it is registered and taxed as an RV using age and weight, or if it is listed, valued, and taxed as personal property on a rendition in Subclass 6. [PVD Memo HB 2231 PP Exemption-Travel Trailers, November 13, 2025.]

Tiny Homes As Personal Property

Tiny homes may be considered real or personal property. The county appraiser must first conduct an on-site physical inspection to determine if the tiny home has become an improvement to the land per the definition in K.S.A. 79-102 and/or passed the three-part fixture law test in K.S.A. 79-261 to be classified real property. If the county appraiser determines the tiny home to be an improvement to the land per the definition in K.S.A. 79-102 and/or passed the three-part fixture law test in K.S.A. 79-261 to qualify as real property, it should be classified and valued as real outside of this guide. Tiny homes that are classified as personal property are valued using this guide.

Tiny Home Characteristics

Tiny homes are typically designed to maximize space. They often have clever storage solutions, built-in multi-functional furniture, and creative layouts. They generally include essential

features like built-in sleeping spaces, electrical, and plumbing to meet basic needs, and they often include additional functionality with kitchen sink, counters, shelving, and storage with a refrigerator and stove. These homes optimize every inch of space for living.

In general, tiny homes are more affordable to build and maintain compared to traditional homes. They are built using standard and new innovative construction techniques including steel and wood stud frames, treated wood, plywood, and particleboard. Many have high quality insulation, windows, and finishes built with solid craftsmanship while others use cheaper materials. Often tiny homes focus on efficiency which translates to upgrades such as better insulation, energy efficient appliances, and solar panels. They are considered a good choice for their affordability, functionality, and mobility.

Tiny Home Types

A tiny home that is constructed on a permanent trailer chassis with wheels to easily transport it is often referred to as a Tiny House on Wheels (THOW). These can be factory built, custom built, or homemade. These homes usually range in sizes up to 500 square feet. The permanent trailer chassis with wheels may indicate this tiny home should be classified and valued as personal property using this guide. However, the county appraiser must first make the real versus personal property decision.

A tiny home that is constructed in a factory setting with certification standards regulated by the Recreational Vehicle Industry Association (RVIA) is often considered a Park Model RV. The maximum size for these homes is typically capped at 400 square feet. These homes are built to be stationary once they are moved to a location, and they may be classified and valued as personal property using this guide. However, the county appraiser must first make the real versus personal property decision.

Site constructed tiny homes are built to be stationary and often affixed to the real property with a permanent foundation. These homes may be classified and valued as real property outside of this guide. However, the county appraiser must first make the real versus personal property decision

Tiny homes may be termed as Accessory Dwelling Units (ADUs), which describes its relationship to a primary dwelling. These tiny homes are usually secondary dwellings on the same primary residence property such as in the backyard. Any type tiny home may be considered an ADU. The county appraiser must first make the real versus personal property decision in order to determine valuation method.

Tiny Home Quality

Tiny homes are generally known for higher quality construction because of their customization and mobility features. However, there are cheaply built tiny homes as well.

When determining the quality for a tiny home, the county appraiser should consider multiple aspects.

1. Design and functionality play a role with the need for modern comforts filling a very small space. Many tiny homes are individually designed and completely customized to maximize space with their efficient, modern features.
2. Construction techniques are important when deciding quality. Higher quality may be emphasized by building techniques, especially those that emphasize structural integrity for tiny homes to withstand not only movement but wind.
3. Construction materials and craftsmanship help determine quality. Steel frames and treated wood hold value longer than cheaper plywood or particleboard. High quality finishes, insulation, and windows contribute to better quality ratings. Solid workmanship with detail, customization, and upgrades also add to quality.

Tiny Home Depreciation

Tiny homes usually decline annually, especially in the first five years. It is common for homes to depreciate 20% to 30% or more in that time period. Homes classified as tiny are generally influenced by RV depreciation since they are often on wheels. Park models may not depreciate as rapidly. Tiny homes have been assigned a 12 year economic life and depreciation is shown in percent good based on age and life.

Valuing Tiny Homes in the "Other" subclass:

Step 1 - Find the replacement cost new (RCN) that best fits the tiny home being valued using the following criteria:

- Size of tiny home
- Quality of tiny home

Calculate Tiny Home RCN:

Total Square Footage X Cost per Sq Ft = Replacement Cost New

Tiny Home Replacement Cost New

100-199 Sq Ft	
Excellent	$319.75
Very Good	$305.75
Good	$291.50
Average	$277.50
Fair	$249.25
Low	$221.00

200-299 Sq Ft	
Excellent	$418.00
Very Good	$396.75
Good	$375.50
Average	$354.50
Fair	$312.00
Low	$269.75

300-399 Sq Ft	
Excellent	$379.75
Very Good	$349.00
Good	$318.00
Average	$287.25
Fair	$256.50
Low	$225.75

400-499 Sq Ft	
Excellent	$384.50
Very Good	$363.75
Good	$343.00
Average	$322.25
Fair	$280.75
Low	$239.25

Step 2 - Multiply the total replacement cost new (RCN) by the percent good factor based on age of tiny home to get tiny home value.

Tiny Home Percent Good Scale

Age-Yrs	1	2	3	4	5	6	7	8	9	10	11	12 +
% Good	92%	83%	75%	67%	58%	50%	42%	33%	25%	17%	14%	10%

Tiny Home Value Formula:

RCN X Percent Good (Depreciation Factor) = Value

Example: 4 year old, 325 sq ft tiny home assigned average quality

1. Calculate RCN**:**

325 sq ft X $287.25 = 93,356 RCN

2. Calculate Tiny Home Value:

93,356 X 67% = 62,549 Value for Tiny Home

The county appraiser may deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented. [K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

Shipping Containers

Shipping/storage containers are generally considered personal property by default since they are designed specifically for the transportation industry. They should be valued using this guide unless the county appraiser makes an on-site physical inspection and concludes the shipping/storage container has become an improvement to the land per the definition in K.S.A. 79-102 and/or passed the three-part fixture law test in K.S.A. 79-261 to be classified real property. If the county appraiser determines the shipping/storage containers to be an improvement to the land per the definition in K.S.A. 79-102 and/or passed the three-part fixture law test in K.S.A. 79-261 to qualify as real property, it should be classified and valued as real outside of this guide.

Shipping containers are large storage boxes that are used to store items. They are also used to transport items, typically on trains or large watercraft. They are typically made of either weathering steel, aluminum, fiber-reinforced polymers, or any combination thereof. Containers come in many shapes and sizes but are most commonly categorized by their length and height. The most common two lengths are 20 feet and 40 feet. The most common two heights are 8.6 feet, which is usually the standard height, and 9.6 feet, which tends to be referred to as a high cube.

Shipping Container Types

There are three categories of shipping container types: One Trip, Wind/Water Tight, As Is

1. **One Trip:** Typically fabricated in Asia and complete a single trip across the ocean (hence the name). Usually in near perfect condition (**practically like new**) but may have some minor cosmetic damage such as scratches or small dents. These types of containers tend to hold their resale value and require less money and time to maintain.

2. **Wind and Water Tight:** These containers have been retired from shipping fleets and tend to be 20 years or older. These containers tend to have low damage, which may include rust, bigger dents, larger scratches, and possibly fading/mismatched paintjobs. They are called Wind and Water Tight because these containers have no holes, and the doors close and seal properly.

3. **As Is:** These containers tend to be older or damaged units, sold **AS IS.** These containers have much more noticeable damage (**moderate or heavy damage**) than both the One Trip

or Wind and Water Tight containers. These containers may have noticeable holes in them and/or may not close correctly, which is why they do not classify as Wind and Water Tight.

Shipping Containers are classified within the "Other" subclass of personal property if they are not part of a commercial business. They are appraised at market value as of January 1. As of January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold during the year.

Valuing Shipping Containers in the "Other" Subclass

Shipping container values vary depending on the size and condition of the container. The following chart includes regional average market values from midwestern states for shipping containers depending on their size and condition. It may be necessary to use values established by a study of the local market. The procedure used must reflect the local market and be documented.

Shipping Container Market Value

Category/Condition	Dimensions	Market Value
One Trip	20 x 8.6	$3,600
One Trip	20 x 9.6	$4,100
One Trip	40 x 8.6	$5,900
One Trip	40 x 9.6	$6,200
WWT	20 x 8.6	$1,900
Category/Condition	**Dimensions**	**Market Value**
WWT	40 x 8.6	$3,100
WWT	40 x 9.6	$3,300
As Is	20 x 8.6	$2,100
As Is	40 x 8.6	$2,100
As Is	40 x 9.6	$2,300

The county appraiser may deviate from the prescribed valuation method on an individual piece of property in order to achieve market value. Any deviation must be documented. [K.S.A. 79-1412a Sixth; PVD Directive 19-048; K.S.A. 79-1456]

Trailers (Non-Business with GVW >15k lbs)

Trailers that are *not used for commercial purposes and have a gross vehicle weight over 15,000 pounds* are classified within the "Other" subclass of personal property and appraised at their market value as of January 1. Trailers in the "Other" subclass are listed on *schedule 6* of the rendition. As of January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold during the year.

Trailers (Commercial)

Trailers that are *used for commercial purposes* are classified within the Commercial/Industrial Machinery and Equipment ("Commercial") subclass of personal property and appraised in the same manner as other commercial and industrial machinery and equipment. Trailers in the "Commercial" subclass are listed on *schedule 5* for the rendition. See the "Commercial/Industrial Machinery and Equipment" section of this guide for information on valuing trailers used for commercial purposes.

Valuing trailers in the "Other" subclass:

County appraisers must determine the value of trailers in the "Other" subclass of personal property. Appraisers can develop valuation guidelines for trailers in the "Other" subclass from known sales, replacement costs, historical costs, and other factors. The procedure used must reflect the local market and be documented.

Note: The *Price Digests Powersport Blue Book* is available for purchase. It provides a consistent source for obtaining market values for *certain* trailers classified under the "Other" subclass. More information about the guide can be found at https://app.pricedigests.com/ . Trailers included in the *Price Digests Truck Blue Book* are: drop frame van; electronic van; dry freight van; refrigerated van; flatbed; lowboy equipment; stainless steel tank; aluminum tank; pneumatic bulk tank; dump; grain; livestock. Trailers are included in the subscription to the *Price Digests Truck Blue Book*.

Exempt trailers in the "Other" subclass:

Antique Trailers: Commencing after December 31, 2022, an antique trailer may qualify for exemption from property taxation if certain conditions are met and the Kansas Board of Tax Appeals grants the exemption. Any antique trailer that has not been granted an exemption by

the Kansas Board of Tax Appeals is taxable. The Board of Tax Appeals may grant a property tax exemption to any antique trailer that satisfies ALL of the following requirements:

- Registered pursuant to K.S.A. 8-1, 119
- Must be used exclusively for personal use, not for the production of income
- Is 35 years or older as determined by the date of manufacture
- Has an empty weight of 2,000 pounds or less *and* a gross weight of not more than 8,000 pounds

Trailers (Non-Business with GVW <=15k lbs): Commencing after December 31, 2025, trailers that are not used for commercial purposes and have a gross vehicle weight less than or equal to 15,000 pounds are classified within the "Other" subclass of personal property and are no longer appraised at their market value as of January 1. K.S.A. 79-267 exempts any trailer with a gross weight of 15,000 or less used exclusively for personal use and not for the production of income. **[**K.S.A. 79-265; 8-1, 119**]**

Truck Beds & Bodies (Non-Business)

A truck bed that is set behind the cab on a truck *chassis* is not considered part of the truck. For this reason, it **is valued and classified separately from the truck**. Truck beds on *"chassis cab"* motor vehicles are prorated onto or off of the tax roll when the truck they are on is purchased or sold during the year.

A body that encloses the entire vehicle *chassis*, including the motor and driving compartment, of an "*incomplete*", "*stripped*" or "*chassis-only*" vehicle is considered part of the motor vehicle. For this reason, the body **is valued and classified with the vehicle**. *See* the "Motor Vehicle" section of this guide for information on valuing "*incomplete*", "*stripped*" or "*chassis-only*" vehicles.

Beds on *"chassis cab"* motor vehicles that are *not* used for commercial purposes are classified within the "Other" subclass of personal property and are appraised at their market value as of January 1. Truck beds in the "Other" subclass are listed on *schedule 6* of the rendition.

Beds on *"chassis cab"* motor vehicles that are *used for commercial purposes* are classified within the Commercial/Industrial Machinery and Equipment ("Commercial") subclass of personal property and appraised the same as other commercial and industrial

machinery and equipment. Truck beds in the "Commercial" subclass are listed on *schedule 5* of the rendition. See the "Commercial/Industrial Machinery and Equipment" section of this guide for information on valuing commercial use beds on *"chassis cab"* motor vehicles.

Valuing truck beds in the "Other" subclass:
County appraisers must determine the value of truck beds in the "Other" subclass of personal property. Appraisers can develop valuation guidelines for truck beds in the "Other" subclass from known sales, replacement costs, historical costs, and other factors. The procedure used must reflect the local market and be documented. As of January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold during the year.

Note: The *Price Digests Truck Blue Book* is available for purchase. It provides a consistent source for obtaining market values for *certain* beds and bodies that are classified under the "Other" subclass. Beds and Bodies included in the *Price Digests Truck Blue Book* are: truck cargo van; refrigerated van; Heavy-Duty rack; concrete mixers; flatbed; steel dump; aluminum dump; snow plows; steel utility; milk tanks; petroleum truck tanks; lifts/buckets; telescopic cranes; waste packers.

Commercial Machinery & Equipment that is no longer being *"used"*

Commercial/industrial machinery and equipment which is no longer being "used" for the production of income is classified within the "Other" subclass of personal property. Machinery and equipment classified within the "Other" subclass is listed on *schedule 6* of the rendition and appraised at its market value as of January 1. As of January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold during the year. [K.S.A. 79-1439c; A. G. Opinion 94-52]

Commercial/industrial machinery and equipment should be considered as being "used" until its condition or use clearly indicates that the property is no longer going to be used for the production of income. This will prevent property from being considered "used" for one tax year, not "used" for a subsequent tax year, and then "used" again at some future point in time.

Whenever county appraisers must determine whether machinery or equipment is still being "used" or no longer being "used" for commercial purposes, they may want to consider the following:

There is a greater possibility that an asset is no longer being "used" if:

- the economic life of the asset is over;

- the item has been replaced;
- the item is being held for parts and some parts have already been removed (when property can no longer be used in its present form and valuing it based on its retail cost when new no longer seems logical);
- the item appears to no longer be in use, and it is unusable (when property is poorly maintained and in poor condition, has parts missing, etc.);
- the item appears to have had no maintenance;
- it would cost more to remove the item than to leave it in place (in rare instances when the property would have been disposed of except that it is more cost effective to simply keep it on the premises).

There is a greater possibility that an asset is still being "used" if:

- the item is being held for back-up or for future use in its present form in case business demands change; or
- a service agreement is currently in effect for the property.

Valuing machinery and equipment that is no longer "being used":

County appraisers must determine the value of commercial and industrial machinery and equipment that is no longer being "used" for the production of income. Appraisers can develop valuation guidelines for machinery and equipment in the "Other" subclass from known sales, replacement costs, historical costs, and other factors. The procedure used must reflect the local market and be documented. As of January 1, 2023, all personal property in the "Other" subclass is prorated onto or off of the tax roll when it is purchased or sold during the year.

Note: Machinery and equipment in the "Other" subclass may qualify for the $1500 exemption for commercial equipment. *See* $1500 Exemption for Commercial Equipment in this section of the guide for guidelines on determining when machinery and equipment qualifies for the exemption. [K.S.A. 79-201w]

Exempting commercial machinery and equipment in the "Other" subclass:

Commercial/industrial machinery and equipment *"items"* with a "retail cost when new" of $1500 or less are exempt from personal property taxation. County appraisers must determine whether the property qualifies as an *"item"* and the "retail cost when new" of the *"item"* must be established in order to determine whether the property qualifies for exemption. Whenever a commercial/industrial *"item"* is purchased "used", the "retail cost when new" must be

established in order to determine whether the *"item"* qualifies for the exemption. [K.S.A. 79-201w; PVD Directive 95-030]

For purposes of the $1500 exemption an *"item"* is generally going to be a single line item as it is reported on a rendition. Exceptions to this general rule are:

1. if the line item represents a group of like goods that can be used independently and they have the same or similar cost, the line item is actually several *"items"*. The RCWN of each *"item"* may qualify for the exemption.

2. in that an "item" is the smallest quantity that may be used independently, one pen, one sheet of paper or one rubber band represents a material and supply "item". The RCWN of each *"item"* that can be independently used may qualify for the exemption. [PVD Directive 95-030]

Note: Taxpayers are not required to list any *"item"* of commercial/industrial machinery and equipment with a "retail cost when new" of $1500 or less per *"item"*. *However*, taxpayers that mistakenly consider their property exempt may be subject to two years back taxes and penalties if the county appraiser determines the property does not qualify for the exemption. [A.G. Opinion 96-7]

Marine Equipment: Boat Motors and Boat Trailers

For *valuation* purposes, marine equipment that does not qualify as watercraft is classified within the "Other" subclass of personal property and is no longer appraised at its market value as of January 1. K.S.A. 79-267 exempts any marine equipment including boat motors and watercraft trailers designed to launch, retrieve, transport, and store watercraft.

Note: Sailboards are exempt from personal property taxation pursuant to K.S.A. 79-201c.

Proration of "Other" Personal Property:

K.S.A. 79-345 outlines the procedures for prorating other personal property. This includes *all* properties that are part of Subclass 6 of personal property.

For the 2023 tax year and thereafter, Subclass 6 personal property can qualify for a prorated value if:

1. acquired or sold after January 1st and prior to September 1st of any taxable year **AND**,
2. the county appraiser is notified of the acquisition or sale on or before December 20th

- Other personal property acquired after September 1st are not taxable for the year they are acquired.

- Other personal property that are acquired after January 1st, are not subject to filing penalties for the tax year in which they are acquired.

- Other personal property may be prorated off anytime through the tax year when timely notification of a sale is given by the owner.

- Following notification, the county appraiser shall calculate the new tax roll value and send a new notification of value, or a revised notification of value based on the number of months the property is located in the county.

In cases where the county appraiser discovers a Subclass 6 item, an attempt should be made to determine if the owner held possession on January 1st. If the owner held possession on January 1st, the item in question should have been listed with the county appraiser on or before March 15th therefore penalties would apply, and in this case K.S.A. 79-345 is not applicable.

Questions about the notification period:

1. What happens when the owner reports the disposition after December 20th?

The county appraiser should not prorate the value of a Subclass 6 item when the owner fails to notify the county of its sale within the statutory timeframe (on or before December 20th in the year of the sale). The item will remain on the tax roll at its full market value for that tax year. [K.S.A. 79-1701; 79-1702; 79-345]

2. What happens when the owner *does not report* the acquisition of a taxable Subclass 6 item that occurred after January 1st?

The county appraiser has the responsibility to list all taxable personal property. If a Subclass 6 item is discovered as having tax situs after January 1st, the county appraiser adds the item on the tax roll at its full market value and sends notification of value to the owner. [K.S.A. 79-101; 79-1426; 79-1455; 79-1461]

Prorating the Value of "Other" Personal Property

K.S.A. 79-345 specifies that the value of Subclass 6 property should be prorated under certain circumstances based upon a fraction. The numerator of the fraction is the number of months, or *major portion* thereof, such watercraft was owned. The denominator is the 12 months of the tax year. We interpret the *major portion* of a month to mean over one-half of the month.

1. Prorating the value between buyer and seller when the item is taxable for the entire tax year:

Two fractions are needed: one for the buyer, one for the seller. For the numerators of each fraction, divide the 12 months of the tax year between the buyer and seller based upon ownership. The month of the transaction is given to the party that owned the item more than one-half of the month. The total value of the watercraft is split between the buyer and seller based upon the following:

Total Value of Item X (Number Mos Owned / 12 Mos in Yr) = Prorated Value

Each calendar year has 7-8 months with an odd number of days. (January, March, May, July, August, October, December and February during leap years). Every odd-numbered month has one day with the same number of days on either side. To expedite matters, if a transaction occurs on the 16th day of a 31-day month, or on the 15th day of a 29-day month**, you may split the month in half** for purposes of the above calculation. Otherwise, the exact hour must be determined for when the transaction was complete to know which party owned the boat more than half the month. We believe the former approach is efficient, less intrusive, fair, and still satisfies legislative intent.

2. Prorating the value when the item is <u>taxable for only a portion of the year:</u>
One fraction is needed. Count the number of months the item was owned and taxable**.** The month of the transaction is included in the numerator **if** there is a clear sign it was owned for more than half of the month. The total value of the item is prorated for tax purposes based upon the following:

Total Value of Item X (Number Mos Owned / 12 Mos in Yr) = Prorated Value

Again, 7 to 8 months out of the year have an odd number of days (8 months during leap years). If a sale occurs on the 16th of a 31-day month, or on the 15th day of a 29-day month, **do not** split the month in half and include it in the numerator. When a item is taxable only a portion of the year, do not include the transaction month unless there is a clear showing the item was owned over half of the month.

3. If an item is acquired after <u>September 1,</u> do not list the item for taxation in the hands of the buyer for the tax year

Prorated Value Examples

Example 1 – Acquisition:

A buyer purchases a hot air balloon from a dealer on **May 17.** The balloon is taxable in the hands of the new buyer. It is exempt in the hands of the seller because it qualifies for the merchant's inventory exemption. The balloon is taxable for a **portion of the tax year.** The balloon is worth $6,000. Calculate the taxable value of the balloon for the tax year in the hands of the *buyer*.

$6,000 (Total Value) X (7 Months / 12 Months) = $3,500 (Taxable Portion Hot Air Balloon)

Jan	Feb	Mar	Apr	May	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
				*	1	2	3	4	5	6	**7**

May is **not** counted because the buyer did not own the hot air balloon for the majority portion, or for over half of the 31-day month. The buyer owned the item for part of the day on May 17. In addition, the buyer owned the item for 14 full days from May 18, through May 31. Even if the buyer had owned the balloon for 15 full days, 15 / 31 days is only 48%, or less than half the month of May. Thus, we know the buyer owned the balloon for less than half the month.

Example 2 – Acquisition:

A buyer purchases a shipping container from a dealer on **September 15.** The container will be taxable in the hands of the new buyer. The container is exempt in the hands of the seller because it qualifies for the merchant's inventory exemption. The item is taxable for a portion of the tax year. The container is worth $6,000. Calculate the taxable value of the item for the tax year in the hands of the *buyer*.

$0 – The shipping container was acquired **after** September 1 and is not taxable in the hands of the buyer for the current tax year. It will be taxable for the next.

Example 3 – Sale:

A seller sells a non-RV-Titled travel trailer to a buyer on **November 15.** The trailer is taxable in Kansas only in the hands of the seller (note "Example 4.") for the current tax year. The trailer is worth $6,000. Calculate the taxable value of the trailer for the current tax year in the hands of the *seller*.

$6,000 (Total Value) X (10 Months* / 12 Months) = $5,000 (Taxable Portion of Travel Trailer)

*November is **not** counted because the seller did not own the travel trailer for the majority, or for over half of the 30-day month. The trailer was owned for a partial day on November 15. In addition, the trailer was owned for 14 full days. Even assuming the trailer was owned for 15 full days (which has not been demonstrated), 15 days / 30 days = 50%. Thus, we know the travel trailer was not owned for more than half of the month.

Watercraft

Watercraft is no longer appraised at market value as of January 1 and assessed at 5%. On and after January 1, 2026, K.S.A. 79-5501 exempts all watercraft, from all property or ad valorem taxes. This includes any boat or vessel designed to be propelled by machinery, oars, paddles, or wind action upon a sail for navigation on the water that cannot be exempted by other provisions of law. The exemption also includes with watercraft one trailer which is designed to launch, retrieve, transport, and store such watercraft and any nonelectric motor or motors which are necessary to operate such watercraft on the water. Any watercraft designed to be propelled through water by human power alone shall be exempt from all property taxes. [K.S.A. 79-5501]

Note: K.S.A. 79-267 exempts any marine equipment including boat motors and watercraft trailers designed to launch, retrieve, transport, and store watercraft.

Sailboards are exempt from personal property taxation pursuant to K.S.A. 79-201c.

Glossary of Key Terms

Acquisition Cost: The cost to acquire property; can be either a new cost or a used cost.

Ad Valorem: *According to value*.

Appraised Value: The value of a property before the assessment rate/percent is applied.

Appraised Value of Commercial Equipment: The retail-cost-when-new multiplied by the appropriate factor from the CIME Appraised Factor Table.

Assessment: The act, process, or an instance of estimating the value of property for taxation.

Assessment Date: The date as of which the assessments for a tax year are made; the assessment date in Kansas is January 1.

Assessment Rate: The percentage the appraised value of a property is multiplied by to determine its assessed value.

Assessed Value: The value on which the tax burden to support local government services, special assessments and public schools is allocated among property owners; the appraised value multiplied by the assessment percentage.

BBC: The measurement in inches from the truck-tractor's front bumper to back of the cab.

BOTA: *Board of Tax Appeals*; state agency to which property values and taxes can be appealed.

CAMA: The *Computer Assisted Mass Appraisal* program used by county appraisers to value real property within the county.

Chassis Cab / Cab and Chassis: Includes the cab, frame, power plant, drive line, suspensions, axles, wheels, tires on a truck; does not include a bed.

CIME: *Commercial/Industrial Machinery and Equipment*

Curb Weight: The empty (dry shipping) weight of the truck without load or driver; includes standard equipment; does not include the bed on a cab & chassis motor vehicle.

GCW or Gross Combined Weight: The allowable loaded weight for a truck-tractor and trailer combined; includes the weight of both units and the cargo; applicable to truck-tractors only.

GVW or Gross Vehicle Weight: The maximum manufacturer recommended weight the axles of the truck can carry; includes the weight of the truck and its bed and any cargo weight placed upon the axles; does not consider the weight of a trailer.

Gross Weight or Declared Weight: *For Registration Purposes (K.S.A. 8-143):* means and includes the empty weight of a truck, or combination of truck or truck-tractor and any type trailer or semi-trailer, plus the maximum weight of the cargo which will be transported thereon; does not include the weight of any travel trailer used for private recreational purposes, vehicles towed by a wrecker.

Heavy-Duty Truck (Price Digests Truck Blue Book): Generally considered a truck having a GVW over 33,000 pounds; vehicles registered 24M or greater are considered a "heavy truck" for valuation and taxation purposes.

IAAO: *International Association of Assessing Officers*

ICC: *Interstate Commerce Commission*

KCC: *Kansas Corporation Commission*

KDOR: *Kansas Department of Revenue*

K.S.A.: *Kansas Statutes Annotated*; statute is another term used for law.

LESSEE: Someone who leases property from someone else.

LESSOR: Someone who leases property he/she owns to someone else.

Light-Duty Truck (Price Digests Truck Blue Book): Generally, a truck with a GVW under 14,000 pounds; vehicles on a one ton or lighter chassis are referred to as Light-Duty trucks.

Local Governing Entity: Entity with the authority to tax property within its jurisdiction based upon the amount of money necessary to provide its services. Examples: school board, water district, county, city or township.

MOVRS: *Motor Vehicle Registration System* is the state computer program used by county treasurers to process vehicle registration information.

MSO or Manufactures Statement of Origin: *a.k.a. MCO or Manufactures Certificate of Origin* is the original document received from the dealer for a brand-new motor vehicle, prior to the vehicle title being issued.

MSRP: *Manufacturer's Suggested Retail Price*

MVE-1: The *Motor Vehicle Examination* form used by the Kansas Highway Patrol for inspection of certain vehicles, such as out-of-state, assembled or kit vehicles.

Medium-Duty Truck (Price Digests Truck Blue Book): Generally considered a truck having a GVW between 14,001 and 33,000 pounds.

Mill Levy: The *tax rate* applied to the assessed value. One mill is one dollar per $1,000 dollars of assessed value. To calculate tax dollars, divide the mill levy by 1,000 and then multiply by the assessed value. The mill levy for a local governing entity is determined by dividing its budget by the taxable assessed value in its district.

Net Weight: The dry shipping weight of the truck *only*; the same as curb weight.

Personal Property: *"...every tangible thing which is the subject of ownership, not forming part or parcel of real property"* as defined in K.S.A. 79-102.

PVD: The *Property Valuation Division* is the division within the Kansas Department of Revenue which directs and assists counties in the valuation of property, as required by Kansas law.

RCWN: The *Retail Cost When New* is the dollar amount an item would cost when it is new at the retail level of trade.

Rendition: The form used by the taxpayer to list all taxable personal property owned or in his or her control as of January 1; a rendition must be filed if an initial filing has not been made or there is a change to report regarding a previously filed rendition.

Situs: The location of property for taxation purposes.

Stripped Chassis / Chassis-only: Includes the frame, power plant, drive line, suspensions, axles, wheels, and tires for a motor vehicle; does not include a cab, body or a bed; is considered an incomplete vehicle which cannot be driven on roadways.

Taxing District: The geographic area over which a local governing entity provides services and has taxing authority.

Tax Roll: The list of taxable property within a jurisdiction; includes the name of the owner, the assessed value, the mill levy and the property tax.

Tax Unit: A geographic area within the county for which the total mill levy is the same. Truck Bed: A piece of equipment mounted behind the cab of the truck which is designed to haul or carry property. Example: flat or box bed, concrete-mixer, trash-packer, etc.

Trailer: K.S.A. 8-126(nn) defines "trailer" as every vehicle without motive power designed to carry property or passengers wholly on its own structure and to be drawn by a motor vehicle.

Travel Trailer: K.S.A. 8-126(oo) defines "travel trailer" as every vehicle without motive power designed to be towed by a motor vehicle constructed primarily for recreational purposes.

Truck Body: The outer shell of a motor vehicle, which is mounted to a stripped chassis, covers the chassis from bumper to bumper. Example: step-van body (UPS truck); bus or ambulance body, etc.

VIN: The Vehicle Identification Number which is used to identify a motor vehicle; standardized to 17 digits in 1981; usually found stamped on the driver's side corner of the dashboard and is listed on the vehicle title and registration.

Watercraft: Any boat or vessel designed to be propelled by machinery, oars, paddles or wind action upon a sail for navigation on the water that cannot be exempted by other provisions of law. Each watercraft may include one trailer which is designed to launch, retrieve, transport and store such watercraft and any nonelectric motor or motors which are necessary to operate such watercraft on the water.

Appendix A

Personal Property Rendition Form

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_____

*** 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 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 (5th 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.

Appendix B

16M/20M Appraised Value Chart

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2027& 2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
001	375	375	319	271	230	196	166	141	120	102	87	74	63	53	45
002	1,125	1,125	956	813	691	587	499	424	361	307	261	221	188	160	136
003	1,875	1,875	1,594	1,355	1,151	979	832	707	601	511	434	369	314	267	227
004	2,625	2,625	2,231	1,897	1,612	1,370	1,165	990	842	715	608	517	439	373	317
005	3,375	3,375	2,869	2,438	2,073	1,762	1,498	1,273	1,082	920	782	664	565	480	408
006	4,125	4,125	3,506	2,980	2,533	2,153	1,830	1,556	1,322	1,124	955	812	690	587	499
007	4,875	4,875	4,144	3,522	2,994	2,545	2,163	1,839	1,563	1,328	1,129	960	816	693	589
008	5,625	5,625	4,781	4,064	3,454	2,936	2,496	2,121	1,803	1,533	1,303	1,107	941	800	680
009	6,500	6,500	5,525	4,696	3,992	3,393	2,884	2,451	2,084	1,771	1,506	1,280	1,088	925	786
010	7,500	7,500	6,375	5,419	4,606	3,915	3,328	2,829	2,404	2,044	1,737	1,477	1,255	1,067	907
011	8,500	8,500	7,225	6,141	5,220	4,437	3,771	3,206	2,725	2,316	1,969	1,673	1,422	1,209	1,028
012	9,500	9,500	8,075	6,864	5,834	4,959	4,215	3,583	3,045	2,589	2,200	1,870	1,590	1,351	1,149
013	10,500	10,500	8,925	7,586	6,448	5,481	4,659	3,960	3,366	2,861	2,432	2,067	1,757	1,494	1,270
014	11,500	11,500	9,775	8,309	7,062	6,003	5,103	4,337	3,687	3,134	2,664	2,264	1,924	1,636	1,390
015	12,500	12,500	10,625	9,031	7,677	6,525	5,546	4,714	4,007	3,406	2,895	2,461	2,092	1,778	1,511
016	13,500	13,500	11,475	9,754	8,291	7,047	5,990	5,092	4,328	3,679	3,127	2,658	2,259	1,920	1,632
017	15,000	15,000	12,750	10,838	9,212	7,830	6,656	5,657	4,809	4,087	3,474	2,953	2,510	2,134	1,814
018	17,000	17,000	14,450	12,283	10,440	8,874	7,543	6,412	5,450	4,632	3,937	3,347	2,845	2,418	2,055
019	19,000	19,000	16,150	13,728	11,668	9,918	8,430	7,166	6,091	5,177	4,401	3,741	3,180	2,703	2,297
020	21,000	21,000	17,850	15,173	12,897	10,962	9,318	7,920	6,732	5,722	4,864	4,134	3,514	2,987	2,539
021	23,000	23,000	19,550	16,618	14,125	12,006	10,205	8,674	7,373	6,267	5,327	4,528	3,849	3,272	2,781
022	25,000	25,000	21,250	18,063	15,353	13,050	11,093	9,429	8,014	6,812	5,790	4,922	4,184	3,556	3,023
023	27,000	27,000	22,950	19,508	16,581	14,094	11,980	10,183	8,656	7,357	6,254	5,316	4,518	3,841	3,264
024	29,000	29,000	24,650	20,953	17,810	15,138	12,867	10,937	9,297	7,902	6,717	5,709	4,853	4,125	3,506
025	31,000	31,000	26,350	22,398	19,038	16,182	13,755	11,692	9,938	8,447	7,180	6,103	5,188	4,409	3,748
026	33,000	33,000	28,050	23,843	20,266	17,226	14,642	12,446	10,579	8,992	7,643	6,497	5,522	4,694	3,990
027	35,000	35,000	29,750	25,288	21,494	18,270	15,530	13,200	11,220	9,537	8,107	6,891	5,857	4,978	4,232
028	37,000	37,000	31,450	26,733	22,723	19,314	16,417	13,955	11,861	10,082	8,570	7,284	6,192	5,263	4,474
029	39,000	39,000	33,150	28,178	23,951	20,358	17,305	14,709	12,503	10,627	9,033	7,678	6,526	5,547	4,715
030	41,000	41,000	34,850	29,623	25,179	21,402	18,192	15,463	13,144	11,172	9,496	8,072	6,861	5,832	4,957
031	43,000	43,000	36,550	31,068	26,407	22,446	19,079	16,217	13,785	11,717	9,960	8,466	7,196	6,116	5,199
032	45,000	45,000	38,250	32,513	27,636	23,490	19,967	16,972	14,426	12,262	10,423	8,859	7,530	6,401	5,441
033	47,000	47,000	39,950	33,958	28,864	24,534	20,854	17,726	15,067	12,807	10,886	9,253	7,865	6,685	5,683
034	49,000	49,000	41,650	35,403	30,092	25,578	21,742	18,480	15,708	13,352	11,349	9,647	8,200	6,970	5,924
035	51,000	51,000	43,350	36,848	31,320	26,622	22,629	19,235	16,349	13,897	11,812	10,041	8,535	7,254	6,166
036	53,000	53,000	45,050	38,293	32,549	27,666	23,516	19,989	16,991	14,442	12,276	10,434	8,869	7,539	6,408
037	55,000	55,000	46,750	39,738	33,777	28,710	24,404	20,743	17,632	14,987	12,739	10,828	9,204	7,823	6,650
038	57,000	57,000	48,450	41,183	35,005	29,754	25,291	21,498	18,273	15,532	13,202	11,222	9,539	8,108	6,892
039	59,000	59,000	50,150	42,628	36,233	30,798	26,179	22,252	18,914	16,077	13,665	11,616	9,873	8,392	7,133
040	61,000	61,000	51,850	44,073	37,462	31,842	27,066	23,006	19,555	16,622	14,129	12,009	10,208	8,677	7,375
041	63,000	63,000	53,550	45,518	38,690	32,886	27,953	23,760	20,196	17,167	14,592	12,403	10,543	8,961	7,617
042	65,000	65,000	55,250	46,963	39,918	33,930	28,841	24,515	20,838	17,712	15,055	12,797	10,877	9,246	7,859
043	67,000	67,000	56,950	48,408	41,146	34,974	29,728	25,269	21,479	18,257	15,518	13,191	11,212	9,530	8,101
044	69,000	69,000	58,650	49,853	42,375	36,018	30,616	26,023	22,120	18,802	15,982	13,584	11,547	9,815	8,342
045	71,000	71,000	60,350	51,298	43,603	37,062	31,503	26,778	22,761	19,347	16,445	13,978	11,881	10,099	8,584
046	73,000	73,000	62,050	52,743	44,831	38,106	32,390	27,532	23,402	19,892	16,908	14,372	12,216	10,384	8,826
047	75,000	75,000	63,750	54,188	46,059	39,150	33,278	28,286	24,043	20,437	17,371	14,766	12,551	10,668	9,068
048	77,000	77,000	65,450	55,633	47,288	40,194	34,165	29,041	24,684	20,982	17,835	15,159	12,885	10,953	9,310
049	79,000	79,000	67,150	57,078	48,516	41,238	35,053	29,795	25,326	21,527	18,298	15,553	13,220	11,237	9,552
050	81,000	81,000	68,850	58,523	49,744	42,283	35,940	30,549	25,967	22,072	18,761	15,947	13,555	11,522	9,793
051	83,000	83,000	70,550	59,968	50,972	43,327	36,828	31,303	26,608	22,617	19,224	16,341	13,889	11,806	10,035
052	85,000	85,000	72,250	61,413	52,201	44,371	37,715	32,058	27,249	23,162	19,687	16,734	14,224	12,091	10,277
053	87,000	87,000	73,950	62,858	53,429	45,415	38,602	32,812	27,890	23,707	20,151	17,128	14,559	12,375	10,519
054	89,000	89,000	75,650	64,303	54,657	46,459	39,490	33,566	28,531	24,252	20,614	17,522	14,894	12,660	10,761
055	91,000	91,000	77,350	65,748	55,885	47,503	40,377	34,321	29,173	24,797	21,077	17,916	15,228	12,944	11,002

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
001	375	39	33	28	24	20	17	15	12	11	9	8	6	5	5
002	1,125	116	98	84	71	60	51	44	37	32	27	23	19	16	14
003	1,875	193	164	139	118	101	85	73	62	53	45	38	32	27	23
004	2,625	270	229	195	166	141	120	102	86	74	62	53	45	38	33
005	3,375	347	295	251	213	181	154	131	111	95	80	68	58	49	42
006	4,125	424	360	306	260	221	188	160	136	116	98	83	71	60	51
007	4,875	501	426	362	308	262	222	189	161	137	116	99	84	71	61
008	5,625	578	491	418	355	302	256	218	185	158	134	114	97	82	70
009	6,500	668	568	483	410	349	296	252	214	182	155	132	112	95	81
010	7,500	771	655	557	473	402	342	291	247	210	179	152	129	110	93
011	8,500	874	743	631	536	456	388	329	280	238	202	172	146	124	106
012	9,500	976	830	705	600	510	433	368	313	266	226	192	163	139	118
013	10,500	1,079	917	780	663	563	479	407	346	294	250	212	181	153	130
014	11,500	1,182	1,005	854	726	617	524	446	379	322	274	233	198	168	143
015	12,500	1,285	1,092	928	789	671	570	484	412	350	298	253	215	183	155
016	13,500	1,387	1,179	1,002	852	724	616	523	445	378	321	273	232	197	168
017	15,000	1,542	1,310	1,114	947	805	684	581	494	420	357	303	258	219	186
018	17,000	1,747	1,485	1,262	1,073	912	775	659	560	476	405	344	292	249	211
019	19,000	1,953	1,660	1,411	1,199	1,019	866	736	626	532	452	384	327	278	236
020	21,000	2,158	1,834	1,559	1,325	1,127	958	814	692	588	500	425	361	307	261
021	23,000	2,364	2,009	1,708	1,452	1,234	1,049	891	758	644	547	465	396	336	286
022	25,000	2,569	2,184	1,856	1,578	1,341	1,140	969	824	700	595	506	430	365	311
023	27,000	2,775	2,359	2,005	1,704	1,448	1,231	1,047	890	756	643	546	464	395	335
024	29,000	2,980	2,533	2,153	1,830	1,556	1,322	1,124	955	812	690	587	499	424	360
025	31,000	3,186	2,708	2,302	1,957	1,663	1,414	1,202	1,021	868	738	627	533	453	385
026	33,000	3,391	2,883	2,450	2,083	1,770	1,505	1,279	1,087	924	786	668	568	482	410
027	35,000	3,597	3,057	2,599	2,209	1,878	1,596	1,357	1,153	980	833	708	602	512	435
028	37,000	3,802	3,232	2,747	2,335	1,985	1,687	1,434	1,219	1,036	881	749	636	541	460
029	39,000	4,008	3,407	2,896	2,461	2,092	1,778	1,512	1,285	1,092	928	789	671	570	485
030	41,000	4,214	3,582	3,044	2,588	2,200	1,870	1,589	1,351	1,148	976	830	705	599	509
031	43,000	4,419	3,756	3,193	2,714	2,307	1,961	1,667	1,417	1,204	1,024	870	740	629	534
032	45,000	4,625	3,931	3,341	2,840	2,414	2,052	1,744	1,483	1,260	1,071	910	774	658	559
033	47,000	4,830	4,106	3,490	2,966	2,521	2,143	1,822	1,548	1,316	1,119	951	808	687	584
034	49,000	5,036	4,280	3,638	3,093	2,629	2,234	1,899	1,614	1,372	1,166	991	843	716	609
035	51,000	5,241	4,455	3,787	3,219	2,736	2,326	1,977	1,680	1,428	1,214	1,032	877	746	634
036	53,000	5,447	4,630	3,935	3,345	2,843	2,417	2,054	1,746	1,484	1,262	1,072	911	775	659
037	55,000	5,652	4,804	4,084	3,471	2,951	2,508	2,132	1,812	1,540	1,309	1,113	946	804	683
038	57,000	5,858	4,979	4,232	3,597	3,058	2,599	2,209	1,878	1,596	1,357	1,153	980	833	708
039	59,000	6,063	5,154	4,381	3,724	3,165	2,690	2,287	1,944	1,652	1,404	1,194	1,015	862	733
040	61,000	6,269	5,329	4,529	3,850	3,272	2,782	2,364	2,010	1,708	1,452	1,234	1,049	892	758
041	63,000	6,474	5,503	4,678	3,976	3,380	2,873	2,442	2,076	1,764	1,500	1,275	1,083	921	783
042	65,000	6,680	5,678	4,826	4,102	3,487	2,964	2,519	2,141	1,820	1,547	1,315	1,118	950	808
043	67,000	6,886	5,853	4,975	4,229	3,594	3,055	2,597	2,207	1,876	1,595	1,356	1,152	979	833
044	69,000	7,091	6,027	5,123	4,355	3,702	3,146	2,674	2,273	1,932	1,642	1,396	1,187	1,009	857
045	71,000	7,297	6,202	5,272	4,481	3,809	3,238	2,752	2,339	1,988	1,690	1,437	1,221	1,038	882
046	73,000	7,502	6,377	5,420	4,607	3,916	3,329	2,829	2,405	2,044	1,738	1,477	1,255	1,067	907
047	75,000	7,708	6,552	5,569	4,734	4,023	3,420	2,907	2,471	2,100	1,785	1,517	1,290	1,096	932
048	77,000	7,913	6,726	5,717	4,860	4,131	3,511	2,984	2,537	2,156	1,833	1,558	1,324	1,126	957
049	79,000	8,119	6,901	5,866	4,986	4,238	3,602	3,062	2,603	2,212	1,880	1,598	1,359	1,155	982
050	81,000	8,324	7,076	6,014	5,112	4,345	3,694	3,140	2,669	2,268	1,928	1,639	1,393	1,184	1,006
051	83,000	8,530	7,250	6,163	5,238	4,453	3,785	3,217	2,734	2,324	1,976	1,679	1,427	1,213	1,031
052	85,000	8,735	7,425	6,311	5,365	4,560	3,876	3,295	2,800	2,380	2,023	1,720	1,462	1,243	1,056
053	87,000	8,941	7,600	6,460	5,491	4,667	3,967	3,372	2,866	2,436	2,071	1,760	1,496	1,272	1,081
054	89,000	9,147	7,775	6,608	5,617	4,775	4,058	3,450	2,932	2,492	2,118	1,801	1,531	1,301	1,106
055	91,000	9,352	7,949	6,757	5,743	4,882	4,150	3,527	2,998	2,548	2,166	1,841	1,565	1,330	1,131

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
001	375	4	3	3	2	2	2	1	1	1	1	1	1	1	1
002	1,125	12	10	9	7	6	5	4	4	3	3	2	2	2	1
003	1,875	20	17	14	12	10	8	7	6	5	4	4	3	3	2
004	2,625	28	24	20	17	14	12	10	8	7	6	5	4	4	3
005	3,375	36	30	26	22	18	15	13	11	9	8	6	5	5	4
006	4,125	44	37	31	26	22	19	16	13	11	9	8	7	6	5
007	4,875	51	44	37	31	26	22	19	16	13	11	9	8	7	5
008	5,625	59	50	43	36	30	25	21	18	15	13	11	9	8	6
009	6,500	69	58	50	42	35	29	25	21	17	15	12	10	9	7
010	7,500	79	67	57	48	40	34	28	24	20	17	14	12	10	8
011	8,500	90	76	65	54	46	38	32	27	23	19	16	14	11	10
012	9,500	100	85	72	61	51	43	36	30	25	21	18	15	13	11
013	10,500	111	94	80	67	57	47	40	34	28	24	20	17	14	12
014	11,500	121	103	88	74	62	52	44	37	31	26	22	18	15	13
015	12,500	132	112	95	80	67	57	47	40	34	28	24	20	17	14
016	13,500	143	121	103	87	73	61	51	43	36	30	26	21	18	15
017	15,000	158	135	114	96	81	68	57	48	40	34	28	24	20	17
018	17,000	180	153	130	109	92	77	65	54	46	38	32	27	23	19
019	19,000	201	171	145	122	102	86	72	61	51	43	36	30	25	21
020	21,000	222	189	160	135	113	95	80	67	56	47	40	33	28	24
021	23,000	243	206	176	147	124	104	87	73	62	52	44	37	31	26
022	25,000	264	224	191	160	135	113	95	80	67	56	47	40	33	28
023	27,000	285	242	206	173	145	122	103	86	72	61	51	43	36	30
024	29,000	306	260	221	186	156	131	110	93	78	65	55	46	39	33
025	31,000	327	278	237	199	167	140	118	99	83	70	59	49	41	35
026	33,000	349	296	252	212	178	149	125	105	88	74	62	52	44	37
027	35,000	370	314	267	224	188	158	133	112	94	79	66	56	47	39
028	37,000	391	332	282	237	199	167	141	118	99	83	70	59	49	41
029	39,000	412	350	298	250	210	176	148	124	105	88	74	62	52	44
030	41,000	433	368	313	263	221	185	156	131	110	92	78	65	55	46
031	43,000	454	386	328	276	232	194	163	137	115	97	81	68	57	48
032	45,000	475	404	343	288	242	204	171	144	121	101	85	71	60	50
033	47,000	496	422	359	301	253	213	179	150	126	106	89	75	63	53
034	49,000	518	440	374	314	264	222	186	156	131	110	93	78	65	55
035	51,000	539	458	389	327	275	231	194	163	137	115	96	81	68	57
036	53,000	560	476	404	340	285	240	201	169	142	119	100	84	71	59
037	55,000	581	494	420	353	296	249	209	176	147	124	104	87	73	62
038	57,000	602	512	435	365	307	258	217	182	153	128	108	91	76	64
039	59,000	623	530	450	378	318	267	224	188	158	133	112	94	79	66
040	61,000	644	548	465	391	328	276	232	195	164	137	115	97	81	68
041	63,000	665	566	481	404	339	285	239	201	169	142	119	100	84	71
042	65,000	687	584	496	417	350	294	247	207	174	146	123	103	87	73
043	67,000	708	601	511	429	361	303	255	214	180	151	127	106	89	75
044	69,000	729	619	527	442	372	312	262	220	185	155	131	110	92	77
045	71,000	750	637	542	455	382	321	270	227	190	160	134	113	95	80
046	73,000	771	655	557	468	393	330	277	233	196	164	138	116	97	82
047	75,000	792	673	572	481	404	339	285	239	201	169	142	119	100	84
048	77,000	813	691	588	494	415	348	293	246	206	173	146	122	103	86
049	79,000	834	709	603	506	425	357	300	252	212	178	149	126	105	89
050	81,000	855	727	618	519	436	366	308	258	217	182	153	129	108	91
051	83,000	877	745	633	532	447	375	315	265	222	187	157	132	111	93
052	85,000	898	763	649	545	458	384	323	271	228	191	161	135	113	95
053	87,000	919	781	664	558	468	393	331	278	233	196	165	138	116	98
054	89,000	940	799	679	570	479	403	338	284	239	200	168	141	119	100
055	91,000	961	817	694	583	490	412	346	290	244	205	172	145	121	102

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1984	1983	1982	1981										
001	375	1	1	1	1										
002	1,125	1	1	1	1										
003	1,875	2	1	1	1										
004	2,625	2	2	2	1										
005	3,375	3	3	2	2										
006	4,125	4	3	3	2										
007	4,875	5	4	3	3										
008	5,625	5	4	4	3										
009	6,500	6	5	4	4										
010	7,500	7	6	5	4										
011	8,500	8	7	6	5										
012	9,500	9	8	6	5										
013	10,500	10	8	7	6										
014	11,500	11	9	8	6										
015	12,500	12	10	8	7										
016	13,500	13	11	9	8										
017	15,000	14	12	10	8										
018	17,000	16	13	11	9										
019	19,000	18	15	13	11										
020	21,000	20	17	14	12										
021	23,000	22	18	15	13										
022	25,000	24	20	17	14										
023	27,000	25	21	18	15										
024	29,000	27	23	19	16										
025	31,000	29	25	21	17										
026	33,000	31	26	22	18										
027	35,000	33	28	23	20										
028	37,000	35	29	25	21										
029	39,000	37	31	26	22										
030	41,000	39	32	27	23										
031	43,000	40	34	29	24										
032	45,000	42	36	30	25										
033	47,000	44	37	31	26										
034	49,000	46	39	33	27										
035	51,000	48	40	34	28										
036	53,000	50	42	35	30										
037	55,000	52	44	37	31										
038	57,000	54	45	38	32										
039	59,000	56	47	39	33										
040	61,000	57	48	41	34										
041	63,000	59	50	42	35										
042	65,000	61	51	43	36										
043	67,000	63	53	45	37										
044	69,000	65	55	46	39										
045	71,000	67	56	47	40										
046	73,000	69	58	49	41										
047	75,000	71	59	50	42										
048	77,000	73	61	51	43										
049	79,000	74	62	52	44										
050	81,000	76	64	54	45										
051	83,000	78	66	55	46										
052	85,000	80	67	56	47										
053	87,000	82	69	58	49										
054	89,000	84	70	59	50										
055	91,000	86	72	60	51										

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2027& 2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
056	93,000	93,000	79,050	67,193	57,114	48,547	41,265	35,075	29,814	25,342	21,540	18,309	15,563	13,228	11,244
057	95,000	95,000	80,750	68,638	58,342	49,591	42,152	35,829	30,455	25,887	22,004	18,703	15,898	13,513	11,486
058	97,000	97,000	82,450	70,083	59,570	50,635	43,039	36,584	31,096	26,432	22,467	19,097	16,232	13,797	11,728
059	99,000	99,000	84,150	71,528	60,798	51,679	43,927	37,338	31,737	26,977	22,930	19,491	16,567	14,082	11,970
060	101,000	101,000	85,850	72,973	62,027	52,723	44,814	38,092	32,378	27,522	23,393	19,884	16,902	14,366	12,211
061	103,000	103,000	87,550	74,418	63,255	53,767	45,702	38,846	33,019	28,067	23,857	20,278	17,236	14,651	12,453
062	105,000	105,000	89,250	75,863	64,483	54,811	46,589	39,601	33,661	28,612	24,320	20,672	17,571	14,935	12,695
063	107,000	107,000	90,950	77,308	65,711	55,855	47,476	40,355	34,302	29,156	24,783	21,066	17,906	15,220	12,937
064	109,000	109,000	92,650	78,753	66,940	56,899	48,364	41,109	34,943	29,701	25,246	21,459	18,240	15,504	13,179
065	111,000	111,000	94,350	80,198	68,168	57,943	49,251	41,864	35,584	30,246	25,709	21,853	18,575	15,789	13,421
066	113,000	113,000	96,050	81,643	69,396	58,987	50,139	42,618	36,225	30,791	26,173	22,247	18,910	16,073	13,662
067	115,000	115,000	97,750	83,088	70,624	60,031	51,026	43,372	36,866	31,336	26,636	22,641	19,244	16,358	13,904
068	117,000	117,000	99,450	84,533	71,853	61,075	51,914	44,126	37,508	31,881	27,099	23,034	19,579	16,642	14,146
069	119,000	119,000	101,150	85,978	73,081	62,119	52,801	44,881	38,149	32,426	27,562	23,428	19,914	16,927	14,388
070	121,000	121,000	102,850	87,423	74,309	63,163	53,688	45,635	38,790	32,971	28,026	23,822	20,249	17,211	14,630
071	123,000	123,000	104,550	88,868	75,537	64,207	54,576	46,389	39,431	33,516	28,489	24,216	20,583	17,496	14,871
072	125,000	125,000	106,250	90,313	76,766	65,251	55,463	47,144	40,072	34,061	28,952	24,609	20,918	17,780	15,113
073	127,000	127,000	107,950	91,758	77,994	66,295	56,351	47,898	40,713	34,606	29,415	25,003	21,253	18,065	15,355
074	129,000	129,000	109,650	93,203	79,222	67,339	57,238	48,652	41,354	35,151	29,879	25,397	21,587	18,349	15,597
075	131,000	131,000	111,350	94,648	80,450	68,383	58,125	49,407	41,996	35,696	30,342	25,791	21,922	18,634	15,839
076	133,000	133,000	113,050	96,093	81,679	69,427	59,013	50,161	42,637	36,241	30,805	26,184	22,257	18,918	16,080
077	135,000	135,000	114,750	97,538	82,907	70,471	59,900	50,915	43,278	36,786	31,268	26,578	22,591	19,203	16,322
078	137,000	137,000	116,450	98,983	84,135	71,515	60,788	51,669	43,919	37,331	31,732	26,972	22,926	19,487	16,564
079	139,000	139,000	118,150	100,428	85,363	72,559	61,675	52,424	44,560	37,876	32,195	27,366	23,261	19,772	16,806
080	141,000	141,000	119,850	101,873	86,592	73,603	62,562	53,178	45,201	38,421	32,658	27,759	23,595	20,056	17,048
081	143,000	143,000	121,550	103,318	87,820	74,647	63,450	53,932	45,843	38,966	33,121	28,153	23,930	20,341	17,289
082	145,000	145,000	123,250	104,763	89,048	75,691	64,337	54,687	46,484	39,511	33,584	28,547	24,265	20,625	17,531
083	147,000	147,000	124,950	106,208	90,276	76,735	65,225	55,441	47,125	40,056	34,048	28,941	24,599	20,910	17,773
084	149,000	149,000	126,650	107,653	91,505	77,779	66,112	56,195	47,766	40,601	34,511	29,334	24,934	21,194	18,015
085	151,000	151,000	128,350	109,098	92,733	78,823	67,000	56,950	48,407	41,146	34,974	29,728	25,269	21,479	18,257
086	153,000	153,000	130,050	110,543	93,961	79,867	67,887	57,704	49,048	41,691	35,437	30,122	25,604	21,763	18,499
087	155,000	155,000	131,750	111,988	95,189	80,911	68,774	58,458	49,689	42,236	35,901	30,516	25,938	22,047	18,740
088	157,000	157,000	133,450	113,433	96,418	81,955	69,662	59,212	50,331	42,781	36,364	30,909	26,273	22,332	18,982
089	159,000	159,000	135,150	114,878	97,646	82,999	70,549	59,967	50,972	43,326	36,827	31,303	26,608	22,616	19,224
090	161,000	161,000	136,850	116,323	98,874	84,043	71,437	60,721	51,613	43,871	37,290	31,697	26,942	22,901	19,466
091	163,000	163,000	138,550	117,768	100,102	85,087	72,324	61,475	52,254	44,416	37,754	32,091	27,277	23,185	19,708
092	165,000	165,000	140,250	119,213	101,331	86,131	73,211	62,230	52,895	44,961	38,217	32,484	27,612	23,470	19,949
093	167,000	167,000	141,950	120,658	102,559	87,175	74,099	62,984	53,536	45,506	38,680	32,878	27,946	23,754	20,191
094	169,000	169,000	143,650	122,103	103,787	88,219	74,986	63,738	54,178	46,051	39,143	33,272	28,281	24,039	20,433
095	171,000	171,000	145,350	123,548	105,015	89,263	75,874	64,493	54,819	46,596	39,606	33,666	28,616	24,323	20,675
096	173,000	173,000	147,050	124,993	106,244	90,307	76,761	65,247	55,460	47,141	40,070	34,059	28,950	24,608	20,917
097	175,000	175,000	148,750	126,438	107,472	91,351	77,648	66,001	56,101	47,686	40,533	34,453	29,285	24,892	21,158
098	177,000	177,000	150,450	127,883	108,700	92,395	78,536	66,755	56,742	48,231	40,996	34,847	29,620	25,177	21,400
099	179,000	179,000	152,150	129,328	109,928	93,439	79,423	67,510	57,383	48,776	41,459	35,241	29,954	25,461	21,642
100	181,000	181,000	153,850	130,773	111,157	94,483	80,311	68,264	58,024	49,321	41,923	35,634	30,289	25,746	21,884
101	183,000	183,000	155,550	132,218	112,385	95,527	81,198	69,018	58,666	49,866	42,386	36,028	30,624	26,030	22,126
102	185,000	185,000	157,250	133,663	113,613	96,571	82,085	69,773	59,307	50,411	42,849	36,422	30,959	26,315	22,368
103	187,000	187,000	158,950	135,108	114,841	97,615	82,973	70,527	59,948	50,956	43,312	36,816	31,293	26,599	22,609
104	189,000	189,000	160,650	136,553	116,070	98,659	83,860	71,281	60,589	51,501	43,776	37,209	31,628	26,884	22,851
105	191,000	191,000	162,350	137,998	117,298	99,703	84,748	72,036	61,230	52,046	44,239	37,603	31,963	27,168	23,093
106	193,000	193,000	164,050	139,443	118,526	100,747	85,635	72,790	61,871	52,591	44,702	37,997	32,297	27,453	23,335
107	195,000	195,000	165,750	140,888	119,754	101,791	86,523	73,544	62,513	53,136	45,165	38,391	32,632	27,737	23,577
108	197,000	197,000	167,450	142,333	120,983	102,835	87,410	74,298	63,154	53,681	45,629	38,784	32,967	28,022	23,818
109	199,000	199,000	169,150	143,778	122,211	103,879	88,297	75,053	63,795	54,226	46,092	39,178	33,301	28,306	24,060
110	201,000	201,000	170,850	145,223	123,439	104,923	89,185	75,807	64,436	54,771	46,555	39,572	33,636	28,591	24,302

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
056	93,000	9,558	8,124	6,905	5,870	4,989	4,241	3,605	3,064	2,604	2,214	1,882	1,599	1,359	1,156
057	95,000	9,763	8,299	7,054	5,996	5,096	4,332	3,682	3,130	2,660	2,261	1,922	1,634	1,389	1,180
058	97,000	9,969	8,473	7,202	6,122	5,204	4,423	3,760	3,196	2,716	2,309	1,963	1,668	1,418	1,205
059	99,000	10,174	8,648	7,351	6,248	5,311	4,514	3,837	3,262	2,772	2,357	2,003	1,703	1,447	1,230
060	101,000	10,380	8,823	7,499	6,374	5,418	4,606	3,915	3,328	2,828	2,404	2,044	1,737	1,476	1,255
061	103,000	10,585	8,997	7,648	6,501	5,526	4,697	3,992	3,393	2,884	2,452	2,084	1,771	1,506	1,280
062	105,000	10,791	9,172	7,796	6,627	5,633	4,788	4,070	3,459	2,940	2,499	2,124	1,806	1,535	1,305
063	107,000	10,996	9,347	7,945	6,753	5,740	4,879	4,147	3,525	2,996	2,547	2,165	1,840	1,564	1,330
064	109,000	11,202	9,522	8,093	6,879	5,847	4,970	4,225	3,591	3,052	2,595	2,205	1,875	1,593	1,354
065	111,000	11,407	9,696	8,242	7,006	5,955	5,062	4,302	3,657	3,108	2,642	2,246	1,909	1,623	1,379
066	113,000	11,613	9,871	8,390	7,132	6,062	5,153	4,380	3,723	3,164	2,690	2,286	1,943	1,652	1,404
067	115,000	11,819	10,046	8,539	7,258	6,169	5,244	4,457	3,789	3,220	2,737	2,327	1,978	1,681	1,429
068	117,000	12,024	10,220	8,687	7,384	6,277	5,335	4,535	3,855	3,276	2,785	2,367	2,012	1,710	1,454
069	119,000	12,230	10,395	8,836	7,510	6,384	5,426	4,612	3,921	3,332	2,833	2,408	2,047	1,740	1,479
070	121,000	12,435	10,570	8,984	7,637	6,491	5,518	4,690	3,986	3,388	2,880	2,448	2,081	1,769	1,503
071	123,000	12,641	10,745	9,133	7,763	6,599	5,609	4,767	4,052	3,444	2,928	2,489	2,115	1,798	1,528
072	125,000	12,846	10,919	9,281	7,889	6,706	5,700	4,845	4,118	3,500	2,975	2,529	2,150	1,827	1,553
073	127,000	13,052	11,094	9,430	8,015	6,813	5,791	4,922	4,184	3,556	3,023	2,570	2,184	1,857	1,578
074	129,000	13,257	11,269	9,578	8,142	6,920	5,882	5,000	4,250	3,612	3,071	2,610	2,219	1,886	1,603
075	131,000	13,463	11,443	9,727	8,268	7,028	5,974	5,077	4,316	3,668	3,118	2,650	2,253	1,915	1,628
076	133,000	13,668	11,618	9,875	8,394	7,135	6,065	5,155	4,382	3,725	3,166	2,691	2,287	1,944	1,653
077	135,000	13,874	11,793	10,024	8,520	7,242	6,156	5,233	4,448	3,781	3,213	2,731	2,322	1,973	1,677
078	137,000	14,079	11,968	10,172	8,647	7,350	6,247	5,310	4,514	3,837	3,261	2,772	2,356	2,003	1,702
079	139,000	14,285	12,142	10,321	8,773	7,457	6,338	5,388	4,579	3,893	3,309	2,812	2,390	2,032	1,727
080	141,000	14,491	12,317	10,469	8,899	7,564	6,430	5,465	4,645	3,949	3,356	2,853	2,425	2,061	1,752
081	143,000	14,696	12,492	10,618	9,025	7,671	6,521	5,543	4,711	4,005	3,404	2,893	2,459	2,090	1,777
082	145,000	14,902	12,666	10,766	9,151	7,779	6,612	5,620	4,777	4,061	3,451	2,934	2,494	2,120	1,802
083	147,000	15,107	12,841	10,915	9,278	7,886	6,703	5,698	4,843	4,117	3,499	2,974	2,528	2,149	1,827
084	149,000	15,313	13,016	11,063	9,404	7,993	6,794	5,775	4,909	4,173	3,547	3,015	2,562	2,178	1,851
085	151,000	15,518	13,190	11,212	9,530	8,101	6,886	5,853	4,975	4,229	3,594	3,055	2,597	2,207	1,876
086	153,000	15,724	13,365	11,360	9,656	8,208	6,977	5,930	5,041	4,285	3,642	3,096	2,631	2,237	1,901
087	155,000	15,929	13,540	11,509	9,783	8,315	7,068	6,008	5,107	4,341	3,689	3,136	2,666	2,266	1,926
088	157,000	16,135	13,715	11,657	9,909	8,422	7,159	6,085	5,172	4,397	3,737	3,177	2,700	2,295	1,951
089	159,000	16,340	13,889	11,806	10,035	8,530	7,250	6,163	5,238	4,453	3,785	3,217	2,734	2,324	1,976
090	161,000	16,546	14,064	11,954	10,161	8,637	7,342	6,240	5,304	4,509	3,832	3,257	2,769	2,354	2,000
091	163,000	16,751	14,239	12,103	10,287	8,744	7,433	6,318	5,370	4,565	3,880	3,298	2,803	2,383	2,025
092	165,000	16,957	14,413	12,251	10,414	8,852	7,524	6,395	5,436	4,621	3,928	3,338	2,838	2,412	2,050
093	167,000	17,163	14,588	12,400	10,540	8,959	7,615	6,473	5,502	4,677	3,975	3,379	2,872	2,441	2,075
094	169,000	17,368	14,763	12,548	10,666	9,066	7,706	6,550	5,568	4,733	4,023	3,419	2,906	2,470	2,100
095	171,000	17,574	14,938	12,697	10,792	9,174	7,798	6,628	5,634	4,789	4,070	3,460	2,941	2,500	2,125
096	173,000	17,779	15,112	12,845	10,919	9,281	7,889	6,705	5,700	4,845	4,118	3,500	2,975	2,529	2,150
097	175,000	17,985	15,287	12,994	11,045	9,388	7,980	6,783	5,765	4,901	4,166	3,541	3,010	2,558	2,174
098	177,000	18,190	15,462	13,142	11,171	9,495	8,071	6,860	5,831	4,957	4,213	3,581	3,044	2,587	2,199
099	179,000	18,396	15,636	13,291	11,297	9,603	8,162	6,938	5,897	5,013	4,261	3,622	3,078	2,617	2,224
100	181,000	18,601	15,811	13,439	11,424	9,710	8,254	7,015	5,963	5,069	4,308	3,662	3,113	2,646	2,249
101	183,000	18,807	15,986	13,588	11,550	9,817	8,345	7,093	6,029	5,125	4,356	3,703	3,147	2,675	2,274
102	185,000	19,012	16,161	13,736	11,676	9,925	8,436	7,171	6,095	5,181	4,404	3,743	3,182	2,704	2,299
103	187,000	19,218	16,335	13,885	11,802	10,032	8,527	7,248	6,161	5,237	4,451	3,784	3,216	2,734	2,324
104	189,000	19,423	16,510	14,033	11,928	10,139	8,618	7,326	6,227	5,293	4,499	3,824	3,250	2,763	2,348
105	191,000	19,629	16,685	14,182	12,055	10,246	8,709	7,403	6,293	5,349	4,546	3,864	3,285	2,792	2,373
106	193,000	19,835	16,859	14,330	12,181	10,354	8,801	7,481	6,359	5,405	4,594	3,905	3,319	2,821	2,398
107	195,000	20,040	17,034	14,479	12,307	10,461	8,892	7,558	6,424	5,461	4,642	3,945	3,354	2,851	2,423
108	197,000	20,246	17,209	14,627	12,433	10,568	8,983	7,636	6,490	5,517	4,689	3,986	3,388	2,880	2,448
109	199,000	20,451	17,383	14,776	12,560	10,676	9,074	7,713	6,556	5,573	4,737	4,026	3,422	2,909	2,473
110	201,000	20,657	17,558	14,924	12,686	10,783	9,165	7,791	6,622	5,629	4,784	4,067	3,457	2,938	2,498

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
056	93,000	982	835	710	596	501	421	353	297	249	209	176	148	124	104
057	95,000	1,003	853	725	609	512	430	361	303	255	214	180	151	127	107
058	97,000	1,024	871	740	622	522	439	369	310	260	218	183	154	129	109
059	99,000	1,046	889	755	635	533	448	376	316	265	223	187	157	132	111
060	101,000	1,067	907	771	647	544	457	384	322	271	227	191	160	135	113
061	103,000	1,088	925	786	660	555	466	391	329	276	232	195	164	137	115
062	105,000	1,109	943	801	673	565	475	399	335	281	236	199	167	140	118
063	107,000	1,130	961	816	686	576	484	407	341	287	241	202	170	143	120
064	109,000	1,151	979	832	699	587	493	414	348	292	245	206	173	145	122
065	111,000	1,172	996	847	711	598	502	422	354	298	250	210	176	148	124
066	113,000	1,193	1,014	862	724	608	511	429	361	303	254	214	180	151	127
067	115,000	1,215	1,032	878	737	619	520	437	367	308	259	218	183	153	129
068	117,000	1,236	1,050	893	750	630	529	444	373	314	263	221	186	156	131
069	119,000	1,257	1,068	908	763	641	538	452	380	319	268	225	189	159	133
070	121,000	1,278	1,086	923	776	651	547	460	386	324	272	229	192	161	136
071	123,000	1,299	1,104	939	788	662	556	467	393	330	277	233	195	164	138
072	125,000	1,320	1,122	954	801	673	565	475	399	335	281	236	199	167	140
073	127,000	1,341	1,140	969	814	684	574	482	405	340	286	240	202	169	142
074	129,000	1,362	1,158	984	827	695	583	490	412	346	290	244	205	172	145
075	131,000	1,384	1,176	1,000	840	705	592	498	418	351	295	248	208	175	147
076	133,000	1,405	1,194	1,015	853	716	602	505	424	357	299	252	211	178	149
077	135,000	1,426	1,212	1,030	865	727	611	513	431	362	304	255	214	180	151
078	137,000	1,447	1,230	1,045	878	738	620	520	437	367	308	259	218	183	154
079	139,000	1,468	1,248	1,061	891	748	629	528	444	373	313	263	221	186	156
080	141,000	1,489	1,266	1,076	904	759	638	536	450	378	317	267	224	188	158
081	143,000	1,510	1,284	1,091	917	770	647	543	456	383	322	270	227	191	160
082	145,000	1,531	1,302	1,106	929	781	656	551	463	389	327	274	230	194	163
083	147,000	1,553	1,320	1,122	942	791	665	558	469	394	331	278	234	196	165
084	149,000	1,574	1,338	1,137	955	802	674	566	475	399	336	282	237	199	167
085	151,000	1,595	1,356	1,152	968	813	683	574	482	405	340	286	240	202	169
086	153,000	1,616	1,374	1,168	981	824	692	581	488	410	345	289	243	204	172
087	155,000	1,637	1,391	1,183	994	835	701	589	495	416	349	293	246	207	174
088	157,000	1,658	1,409	1,198	1,006	845	710	596	501	421	354	297	249	210	176
089	159,000	1,679	1,427	1,213	1,019	856	719	604	507	426	358	301	253	212	178
090	161,000	1,700	1,445	1,229	1,032	867	728	612	514	432	363	305	256	215	180
091	163,000	1,722	1,463	1,244	1,045	878	737	619	520	437	367	308	259	218	183
092	165,000	1,743	1,481	1,259	1,058	888	746	627	527	442	372	312	262	220	185
093	167,000	1,764	1,499	1,274	1,070	899	755	634	533	448	376	316	265	223	187
094	169,000	1,785	1,517	1,290	1,083	910	764	642	539	453	381	320	269	226	189
095	171,000	1,806	1,535	1,305	1,096	921	773	650	546	458	385	323	272	228	192
096	173,000	1,827	1,553	1,320	1,109	931	782	657	552	464	390	327	275	231	194
097	175,000	1,848	1,571	1,335	1,122	942	791	665	558	469	394	331	278	234	196
098	177,000	1,869	1,589	1,351	1,135	953	801	672	565	474	399	335	281	236	198
099	179,000	1,891	1,607	1,366	1,147	964	810	680	571	480	403	339	284	239	201
100	181,000	1,912	1,625	1,381	1,160	975	819	688	578	485	408	342	288	242	203
101	183,000	1,933	1,643	1,396	1,173	985	828	695	584	491	412	346	291	244	205
102	185,000	1,954	1,661	1,412	1,186	996	837	703	590	496	417	350	294	247	207
103	187,000	1,975	1,679	1,427	1,199	1,007	846	710	597	501	421	354	297	250	210
104	189,000	1,996	1,697	1,442	1,211	1,018	855	718	603	507	426	357	300	252	212
105	191,000	2,017	1,715	1,457	1,224	1,028	864	726	610	512	430	361	303	255	214
106	193,000	2,038	1,733	1,473	1,237	1,039	873	733	616	517	435	365	307	258	216
107	195,000	2,060	1,751	1,488	1,250	1,050	882	741	622	523	439	369	310	260	219
108	197,000	2,081	1,769	1,503	1,263	1,061	891	748	629	528	444	373	313	263	221
109	199,000	2,102	1,786	1,519	1,276	1,071	900	756	635	533	448	376	316	266	223
110	201,000	2,123	1,804	1,534	1,288	1,082	909	764	641	539	453	380	319	268	225

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1984	1983	1982	1981										
056	93,000	88	74	62	52										
057	95,000	89	75	63	53										
058	97,000	91	77	64	54										
059	99,000	93	78	66	55										
060	101,000	95	80	67	56										
061	103,000	97	81	68	57										
062	105,000	99	83	70	59										
063	107,000	101	85	71	60										
064	109,000	103	86	72	61										
065	111,000	105	88	74	62										
066	113,000	106	89	75	63										
067	115,000	108	91	76	64										
068	117,000	110	93	78	65										
069	119,000	112	94	79	66										
070	121,000	114	96	80	68										
071	123,000	116	97	82	69										
072	125,000	118	99	83	70										
073	127,000	120	100	84	71										
074	129,000	121	102	86	72										
075	131,000	123	104	87	73										
076	133,000	125	105	88	74										
077	135,000	127	107	90	75										
078	137,000	129	108	91	76										
079	139,000	131	110	92	78										
080	141,000	133	112	94	79										
081	143,000	135	113	95	80										
082	145,000	137	115	96	81										
083	147,000	138	116	98	82										
084	149,000	140	118	99	83										
085	151,000	142	119	100	84										
086	153,000	144	121	102	85										
087	155,000	146	123	103	87										
088	157,000	148	124	104	88										
089	159,000	150	126	106	89										
090	161,000	152	127	107	90										
091	163,000	153	129	108	91										
092	165,000	155	131	110	92										
093	167,000	157	132	111	93										
094	169,000	159	134	112	94										
095	171,000	161	135	114	95										
096	173,000	163	137	115	97										
097	175,000	165	138	116	98										
098	177,000	167	140	118	99										
099	179,000	169	142	119	100										
100	181,000	170	143	120	101										
101	183,000	172	145	122	102										
102	185,000	174	146	123	103										
103	187,000	176	148	124	104										
104	189,000	178	150	126	105										
105	191,000	180	151	127	107										
106	193,000	182	153	128	108										
107	195,000	184	154	130	109										
108	197,000	186	156	131	110										
109	199,000	187	157	132	111										
110	201,000	189	159	134	112										

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2027& 2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
111	203,000	203,000	172,550	146,668	124,667	105,967	90,072	76,561	65,077	55,316	47,018	39,966	33,971	28,875	24,544
112	205,000	205,000	174,250	148,113	125,896	107,011	90,960	77,316	65,718	55,861	47,481	40,359	34,305	29,160	24,786
113	207,000	207,000	175,950	149,558	127,124	108,055	91,847	78,070	66,359	56,406	47,945	40,753	34,640	29,444	25,027
114	209,000	209,000	177,650	151,003	128,352	109,099	92,734	78,824	67,001	56,951	48,408	41,147	34,975	29,729	25,269
115	211,000	211,000	179,350	152,448	129,580	110,143	93,622	79,579	67,642	57,496	48,871	41,540	35,309	30,013	25,511
116	213,000	213,000	181,050	153,893	130,809	111,187	94,509	80,333	68,283	58,040	49,334	41,934	35,644	30,297	25,753
117	215,000	215,000	182,750	155,338	132,037	112,231	95,397	81,087	68,924	58,585	49,798	42,328	35,979	30,582	25,995
118	217,000	217,000	184,450	156,783	133,265	113,275	96,284	81,841	69,565	59,130	50,261	42,722	36,313	30,866	26,236
119	219,000	219,000	186,150	158,228	134,493	114,319	97,171	82,596	70,206	59,675	50,724	43,115	36,648	31,151	26,478
120	221,000	221,000	187,850	159,673	135,722	115,363	98,059	83,350	70,848	60,220	51,187	43,509	36,983	31,435	26,720
121	223,000	223,000	189,550	161,118	136,950	116,407	98,946	84,104	71,489	60,765	51,651	43,903	37,318	31,720	26,962
122	225,000	225,000	191,250	162,563	138,178	117,451	99,834	84,859	72,130	61,310	52,114	44,297	37,652	32,004	27,204
123	227,000	227,000	192,950	164,008	139,406	118,495	100,721	85,613	72,771	61,855	52,577	44,690	37,987	32,289	27,446
124	229,000	229,000	194,650	165,453	140,635	119,539	101,609	86,367	73,412	62,400	53,040	45,084	38,322	32,573	27,687
125	231,000	231,000	196,350	166,898	141,863	120,583	102,496	87,122	74,053	62,945	53,504	45,478	38,656	32,858	27,929
126	233,000	233,000	198,050	168,343	143,091	121,627	103,383	87,876	74,694	63,490	53,967	45,872	38,991	33,142	28,171
127	235,000	235,000	199,750	169,788	144,319	122,671	104,271	88,630	75,336	64,035	54,430	46,265	39,326	33,427	28,413
128	237,000	237,000	201,450	171,233	145,548	123,715	105,158	89,384	75,977	64,580	54,893	46,659	39,660	33,711	28,655
129	239,000	239,000	203,150	172,678	146,776	124,759	106,046	90,139	76,618	65,125	55,356	47,053	39,995	33,996	28,896
130	241,000	241,000	204,850	174,123	148,004	125,804	106,933	90,893	77,259	65,670	55,820	47,447	40,330	34,280	29,138
131	243,000	243,000	206,550	175,568	149,232	126,848	107,820	91,647	77,900	66,215	56,283	47,840	40,664	34,565	29,380
132	245,000	245,000	208,250	177,013	150,461	127,892	108,708	92,402	78,541	66,760	56,746	48,234	40,999	34,849	29,622
133	247,000	247,000	209,950	178,458	151,689	128,936	109,595	93,156	79,183	67,305	57,209	48,628	41,334	35,134	29,864
134	249,000	249,000	211,650	179,903	152,917	129,980	110,483	93,910	79,824	67,850	57,673	49,022	41,668	35,418	30,105
135	251,000	251,000	213,350	181,348	154,145	131,024	111,370	94,665	80,465	68,395	58,136	49,415	42,003	35,703	30,347
136	253,000	253,000	215,050	182,793	155,374	132,068	112,257	95,419	81,106	68,940	58,599	49,809	42,338	35,987	30,589
137	255,000	255,000	216,750	184,238	156,602	133,112	113,145	96,173	81,747	69,485	59,062	50,203	42,673	36,272	30,831
138	257,000	257,000	218,450	185,683	157,830	134,156	114,032	96,927	82,388	70,030	59,526	50,597	43,007	36,556	31,073
139	259,000	259,000	220,150	187,128	159,058	135,200	114,920	97,682	83,029	70,575	59,989	50,990	43,342	36,841	31,315
140	261,000	261,000	221,850	188,573	160,287	136,244	115,807	98,436	83,671	71,120	60,452	51,384	43,677	37,125	31,556
141	263,000	263,000	223,550	190,018	161,515	137,288	116,694	99,190	84,312	71,665	60,915	51,778	44,011	37,410	31,798
142	265,000	265,000	225,250	191,463	162,743	138,332	117,582	99,945	84,953	72,210	61,378	52,172	44,346	37,694	32,040
143	267,000	267,000	226,950	192,908	163,971	139,376	118,469	100,699	85,594	72,755	61,842	52,565	44,681	37,979	32,282
144	269,000	269,000	228,650	194,353	165,200	140,420	119,357	101,453	86,235	73,300	62,305	52,959	45,015	38,263	32,524
145	271,000	271,000	230,350	195,798	166,428	141,464	120,244	102,208	86,876	73,845	62,768	53,353	45,350	38,548	32,765
146	273,000	273,000	232,050	197,243	167,656	142,508	121,132	102,962	87,518	74,390	63,231	53,747	45,685	38,832	33,007
147	275,000	275,000	233,750	198,688	168,884	143,552	122,019	103,716	88,159	74,935	63,695	54,140	46,019	39,116	33,249
148	277,000	277,000	235,450	200,133	170,113	144,596	122,906	104,470	88,800	75,480	64,158	54,534	46,354	39,401	33,491
149	279,000	279,000	237,150	201,578	171,341	145,640	123,794	105,225	89,441	76,025	64,621	54,928	46,689	39,685	33,733
150	281,000	281,000	238,850	203,023	172,569	146,684	124,681	105,979	90,082	76,570	65,084	55,322	47,023	39,970	33,974
151	283,000	283,000	240,550	204,468	173,797	147,728	125,569	106,733	90,723	77,115	65,548	55,715	47,358	40,254	34,216
152	285,000	285,000	242,250	205,913	175,026	148,772	126,456	107,488	91,364	77,660	66,011	56,109	47,693	40,539	34,458
153	287,000	287,000	243,950	207,358	176,254	149,816	127,343	108,242	92,006	78,205	66,474	56,503	48,028	40,823	34,700
154	289,000	289,000	245,650	208,803	177,482	150,860	128,231	108,996	92,647	78,750	66,937	56,897	48,362	41,108	34,942
155	291,000	291,000	247,350	210,248	178,710	151,904	129,118	109,751	93,288	79,295	67,401	57,290	48,697	41,392	35,183
156	293,000	293,000	249,050	211,693	179,939	152,948	130,006	110,505	93,929	79,840	67,864	57,684	49,032	41,677	35,425
157	295,000	295,000	250,750	213,138	181,167	153,992	130,893	111,259	94,570	80,385	68,327	58,078	49,366	41,961	35,667
158	297,000	297,000	252,450	214,583	182,395	155,036	131,780	112,013	95,211	80,930	68,790	58,472	49,701	42,246	35,909
159	299,000	299,000	254,150	216,028	183,623	156,080	132,668	112,768	95,853	81,475	69,253	58,865	50,036	42,530	36,151
160	301,000	301,000	255,850	217,473	184,852	157,124	133,555	113,522	96,494	82,020	69,717	59,259	50,370	42,815	36,393
161	303,000	303,000	257,550	218,918	186,080	158,168	134,443	114,276	97,135	82,565	70,180	59,653	50,705	43,099	36,634
162	305,000	305,000	259,250	220,363	187,308	159,212	135,330	115,031	97,776	83,110	70,643	60,047	51,040	43,384	36,876
163	307,000	307,000	260,950	221,808	188,536	160,256	136,218	115,785	98,417	83,655	71,106	60,440	51,374	43,668	37,118
164	309,000	309,000	262,650	223,253	189,765	161,300	137,105	116,539	99,058	84,200	71,570	60,834	51,709	43,953	37,360
165	311,000	311,000	264,350	224,698	190,993	162,344	137,992	117,293	99,699	84,745	72,033	61,228	52,044	44,237	37,602

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
111	203,000	20,862	17,733	15,073	12,812	10,890	9,257	7,868	6,688	5,685	4,832	4,107	3,491	2,967	2,522
112	205,000	21,068	17,908	15,221	12,938	10,998	9,348	7,946	6,754	5,741	4,880	4,148	3,526	2,997	2,547
113	207,000	21,273	18,082	15,370	13,064	11,105	9,439	8,023	6,820	5,797	4,927	4,188	3,560	3,026	2,572
114	209,000	21,479	18,257	15,518	13,191	11,212	9,530	8,101	6,886	5,853	4,975	4,229	3,594	3,055	2,597
115	211,000	21,684	18,432	15,667	13,317	11,319	9,621	8,178	6,952	5,909	5,022	4,269	3,629	3,084	2,622
116	213,000	21,890	18,606	15,815	13,443	11,427	9,713	8,256	7,017	5,965	5,070	4,310	3,663	3,114	2,647
117	215,000	22,095	18,781	15,964	13,569	11,534	9,804	8,333	7,083	6,021	5,118	4,350	3,698	3,143	2,671
118	217,000	22,301	18,956	16,112	13,696	11,641	9,895	8,411	7,149	6,077	5,165	4,390	3,732	3,172	2,696
119	219,000	22,507	19,131	16,261	13,822	11,749	9,986	8,488	7,215	6,133	5,213	4,431	3,766	3,201	2,721
120	221,000	22,712	19,305	16,409	13,948	11,856	10,077	8,566	7,281	6,189	5,261	4,471	3,801	3,231	2,746
121	223,000	22,918	19,480	16,558	14,074	11,963	10,169	8,643	7,347	6,245	5,308	4,512	3,835	3,260	2,771
122	225,000	23,123	19,655	16,706	14,201	12,070	10,260	8,721	7,413	6,301	5,356	4,552	3,870	3,289	2,796
123	227,000	23,329	19,829	16,855	14,327	12,178	10,351	8,798	7,479	6,357	5,403	4,593	3,904	3,318	2,821
124	229,000	23,534	20,004	17,003	14,453	12,285	10,442	8,876	7,545	6,413	5,451	4,633	3,938	3,348	2,845
125	231,000	23,740	20,179	17,152	14,579	12,392	10,533	8,953	7,610	6,469	5,499	4,674	3,973	3,377	2,870
126	233,000	23,945	20,354	17,301	14,705	12,500	10,625	9,031	7,676	6,525	5,546	4,714	4,007	3,406	2,895
127	235,000	24,151	20,528	17,449	14,832	12,607	10,716	9,108	7,742	6,581	5,594	4,755	4,041	3,435	2,920
128	237,000	24,356	20,703	17,598	14,958	12,714	10,807	9,186	7,808	6,637	5,641	4,795	4,076	3,464	2,945
129	239,000	24,562	20,878	17,746	15,084	12,821	10,898	9,264	7,874	6,693	5,689	4,836	4,110	3,494	2,970
130	241,000	24,767	21,052	17,895	15,210	12,929	10,989	9,341	7,940	6,749	5,737	4,876	4,145	3,523	2,995
131	243,000	24,973	21,227	18,043	15,337	13,036	11,081	9,419	8,006	6,805	5,784	4,917	4,179	3,552	3,019
132	245,000	25,179	21,402	18,192	15,463	13,143	11,172	9,496	8,072	6,861	5,832	4,957	4,213	3,581	3,044
133	247,000	25,384	21,576	18,340	15,589	13,251	11,263	9,574	8,138	6,917	5,879	4,997	4,248	3,611	3,069
134	249,000	25,590	21,751	18,489	15,715	13,358	11,354	9,651	8,203	6,973	5,927	5,038	4,282	3,640	3,094
135	251,000	25,795	21,926	18,637	15,841	13,465	11,445	9,729	8,269	7,029	5,975	5,078	4,317	3,669	3,119
136	253,000	26,001	22,101	18,786	15,968	13,573	11,537	9,806	8,335	7,085	6,022	5,119	4,351	3,698	3,144
137	255,000	26,206	22,275	18,934	16,094	13,680	11,628	9,884	8,401	7,141	6,070	5,159	4,385	3,728	3,168
138	257,000	26,412	22,450	19,083	16,220	13,787	11,719	9,961	8,467	7,197	6,117	5,200	4,420	3,757	3,193
139	259,000	26,617	22,625	19,231	16,346	13,894	11,810	10,039	8,533	7,253	6,165	5,240	4,454	3,786	3,218
140	261,000	26,823	22,799	19,380	16,473	14,002	11,901	10,116	8,599	7,309	6,213	5,281	4,489	3,815	3,243
141	263,000	27,028	22,974	19,528	16,599	14,109	11,993	10,194	8,665	7,365	6,260	5,321	4,523	3,845	3,268
142	265,000	27,234	23,149	19,677	16,725	14,216	12,084	10,271	8,731	7,421	6,308	5,362	4,557	3,874	3,293
143	267,000	27,440	23,324	19,825	16,851	14,324	12,175	10,349	8,796	7,477	6,355	5,402	4,592	3,903	3,318
144	269,000	27,645	23,498	19,974	16,978	14,431	12,266	10,426	8,862	7,533	6,403	5,443	4,626	3,932	3,342
145	271,000	27,851	23,673	20,122	17,104	14,538	12,357	10,504	8,928	7,589	6,451	5,483	4,661	3,962	3,367
146	273,000	28,056	23,848	20,271	17,230	14,645	12,449	10,581	8,994	7,645	6,498	5,524	4,695	3,991	3,392
147	275,000	28,262	24,022	20,419	17,356	14,753	12,540	10,659	9,060	7,701	6,546	5,564	4,729	4,020	3,417
148	277,000	28,467	24,197	20,568	17,482	14,860	12,631	10,736	9,126	7,757	6,593	5,604	4,764	4,049	3,442
149	279,000	28,673	24,372	20,716	17,609	14,967	12,722	10,814	9,192	7,813	6,641	5,645	4,798	4,078	3,467
150	281,000	28,878	24,547	20,865	17,735	15,075	12,813	10,891	9,258	7,869	6,689	5,685	4,833	4,108	3,492
151	283,000	29,084	24,721	21,013	17,861	15,182	12,905	10,969	9,324	7,925	6,736	5,726	4,867	4,137	3,516
152	285,000	29,289	24,896	21,162	17,987	15,289	12,996	11,046	9,389	7,981	6,784	5,766	4,901	4,166	3,541
153	287,000	29,495	25,071	21,310	18,114	15,397	13,087	11,124	9,455	8,037	6,832	5,807	4,936	4,195	3,566
154	289,000	29,700	25,245	21,459	18,240	15,504	13,178	11,202	9,521	8,093	6,879	5,847	4,970	4,225	3,591
155	291,000	29,906	25,420	21,607	18,366	15,611	13,269	11,279	9,587	8,149	6,927	5,888	5,005	4,254	3,616
156	293,000	30,112	25,595	21,756	18,492	15,718	13,361	11,357	9,653	8,205	6,974	5,928	5,039	4,283	3,641
157	295,000	30,317	25,769	21,904	18,618	15,826	13,452	11,434	9,719	8,261	7,022	5,969	5,073	4,312	3,665
158	297,000	30,523	25,944	22,053	18,745	15,933	13,543	11,512	9,785	8,317	7,070	6,009	5,108	4,342	3,690
159	299,000	30,728	26,119	22,201	18,871	16,040	13,634	11,589	9,851	8,373	7,117	6,050	5,142	4,371	3,715
160	301,000	30,934	26,294	22,350	18,997	16,148	13,725	11,667	9,917	8,429	7,165	6,090	5,177	4,400	3,740
161	303,000	31,139	26,468	22,498	19,123	16,255	13,817	11,744	9,983	8,485	7,212	6,131	5,211	4,429	3,765
162	305,000	31,345	26,643	22,647	19,250	16,362	13,908	11,822	10,048	8,541	7,260	6,171	5,245	4,459	3,790
163	307,000	31,550	26,818	22,795	19,376	16,469	13,999	11,899	10,114	8,597	7,308	6,211	5,280	4,488	3,815
164	309,000	31,756	26,992	22,944	19,502	16,577	14,090	11,977	10,180	8,653	7,355	6,252	5,314	4,517	3,839
165	311,000	31,961	27,167	23,092	19,628	16,684	14,181	12,054	10,246	8,709	7,403	6,292	5,349	4,546	3,864

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
111	203,000	2,144	1,822	1,549	1,301	1,093	918	771	648	544	457	384	323	271	228
112	205,000	2,165	1,840	1,564	1,314	1,104	927	779	654	550	462	388	326	274	230
113	207,000	2,186	1,858	1,580	1,327	1,115	936	786	661	555	466	392	329	276	232
114	209,000	2,207	1,876	1,595	1,340	1,125	945	794	667	560	471	395	332	279	234
115	211,000	2,228	1,894	1,610	1,352	1,136	954	802	673	566	475	399	335	282	237
116	213,000	2,250	1,912	1,625	1,365	1,147	963	809	680	571	480	403	338	284	239
117	215,000	2,271	1,930	1,641	1,378	1,158	972	817	686	576	484	407	342	287	241
118	217,000	2,292	1,948	1,656	1,391	1,168	981	824	693	582	489	410	345	290	243
119	219,000	2,313	1,966	1,671	1,404	1,179	990	832	699	587	493	414	348	292	246
120	221,000	2,334	1,984	1,686	1,417	1,190	1,000	840	705	592	498	418	351	295	248
121	223,000	2,355	2,002	1,702	1,429	1,201	1,009	847	712	598	502	422	354	298	250
122	225,000	2,376	2,020	1,717	1,442	1,211	1,018	855	718	603	507	426	357	300	252
123	227,000	2,397	2,038	1,732	1,455	1,222	1,027	862	724	609	511	429	361	303	254
124	229,000	2,419	2,056	1,747	1,468	1,233	1,036	870	731	614	516	433	364	306	257
125	231,000	2,440	2,074	1,763	1,481	1,244	1,045	878	737	619	520	437	367	308	259
126	233,000	2,461	2,092	1,778	1,493	1,255	1,054	885	744	625	525	441	370	311	261
127	235,000	2,482	2,110	1,793	1,506	1,265	1,063	893	750	630	529	444	373	314	263
128	237,000	2,503	2,128	1,808	1,519	1,276	1,072	900	756	635	534	448	377	316	266
129	239,000	2,524	2,146	1,824	1,532	1,287	1,081	908	763	641	538	452	380	319	268
130	241,000	2,545	2,164	1,839	1,545	1,298	1,090	916	769	646	543	456	383	322	270
131	243,000	2,566	2,181	1,854	1,558	1,308	1,099	923	775	651	547	460	386	324	272
132	245,000	2,588	2,199	1,870	1,570	1,319	1,108	931	782	657	552	463	389	327	275
133	247,000	2,609	2,217	1,885	1,583	1,330	1,117	938	788	662	556	467	392	330	277
134	249,000	2,630	2,235	1,900	1,596	1,341	1,126	946	795	667	561	471	396	332	279
135	251,000	2,651	2,253	1,915	1,609	1,351	1,135	954	801	673	565	475	399	335	281
136	253,000	2,672	2,271	1,931	1,622	1,362	1,144	961	807	678	570	479	402	338	284
137	255,000	2,693	2,289	1,946	1,635	1,373	1,153	969	814	684	574	482	405	340	286
138	257,000	2,714	2,307	1,961	1,647	1,384	1,162	976	820	689	579	486	408	343	288
139	259,000	2,735	2,325	1,976	1,660	1,395	1,171	984	827	694	583	490	412	346	290
140	261,000	2,757	2,343	1,992	1,673	1,405	1,180	992	833	700	588	494	415	348	293
141	263,000	2,778	2,361	2,007	1,686	1,416	1,189	999	839	705	592	497	418	351	295
142	265,000	2,799	2,379	2,022	1,699	1,427	1,199	1,007	846	710	597	501	421	354	297
143	267,000	2,820	2,397	2,037	1,711	1,438	1,208	1,014	852	716	601	505	424	356	299
144	269,000	2,841	2,415	2,053	1,724	1,448	1,217	1,022	858	721	606	509	427	359	302
145	271,000	2,862	2,433	2,068	1,737	1,459	1,226	1,030	865	726	610	513	431	362	304
146	273,000	2,883	2,451	2,083	1,750	1,470	1,235	1,037	871	732	615	516	434	364	306
147	275,000	2,904	2,469	2,098	1,763	1,481	1,244	1,045	878	737	619	520	437	367	308
148	277,000	2,926	2,487	2,114	1,776	1,491	1,253	1,052	884	743	624	524	440	370	311
149	279,000	2,947	2,505	2,129	1,788	1,502	1,262	1,060	890	748	628	528	443	372	313
150	281,000	2,968	2,523	2,144	1,801	1,513	1,271	1,068	897	753	633	532	446	375	315
151	283,000	2,989	2,541	2,160	1,814	1,524	1,280	1,075	903	759	637	535	450	378	317
152	285,000	3,010	2,559	2,175	1,827	1,535	1,289	1,083	910	764	642	539	453	380	320
153	287,000	3,031	2,577	2,190	1,840	1,545	1,298	1,090	916	769	646	543	456	383	322
154	289,000	3,052	2,594	2,205	1,852	1,556	1,307	1,098	922	775	651	547	459	386	324
155	291,000	3,073	2,612	2,221	1,865	1,567	1,316	1,106	929	780	655	550	462	388	326
156	293,000	3,095	2,630	2,236	1,878	1,578	1,325	1,113	935	785	660	554	466	391	328
157	295,000	3,116	2,648	2,251	1,891	1,588	1,334	1,121	941	791	664	558	469	394	331
158	297,000	3,137	2,666	2,266	1,904	1,599	1,343	1,128	948	796	669	562	472	396	333
159	299,000	3,158	2,684	2,282	1,917	1,610	1,352	1,136	954	802	673	566	475	399	335
160	301,000	3,179	2,702	2,297	1,929	1,621	1,361	1,144	961	807	678	569	478	402	337
161	303,000	3,200	2,720	2,312	1,942	1,631	1,370	1,151	967	812	682	573	481	404	340
162	305,000	3,221	2,738	2,327	1,955	1,642	1,379	1,159	973	818	687	577	485	407	342
163	307,000	3,242	2,756	2,343	1,968	1,653	1,388	1,166	980	823	691	581	488	410	344
164	309,000	3,264	2,774	2,358	1,981	1,664	1,398	1,174	986	828	696	584	491	412	346
165	311,000	3,285	2,792	2,373	1,993	1,675	1,407	1,182	992	834	700	588	494	415	349

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1984	1983	1982	1981										
111	203,000	191	161	135	113										
112	205,000	193	162	136	114										
113	207,000	195	164	138	116										
114	209,000	197	165	139	117										
115	211,000	199	167	140	118										
116	213,000	201	168	142	119										
117	215,000	202	170	143	120										
118	217,000	204	172	144	121										
119	219,000	206	173	146	122										
120	221,000	208	175	147	123										
121	223,000	210	176	148	124										
122	225,000	212	178	150	126										
123	227,000	214	180	151	127										
124	229,000	216	181	152	128										
125	231,000	218	183	153	129										
126	233,000	219	184	155	130										
127	235,000	221	186	156	131										
128	237,000	223	187	157	132										
129	239,000	225	189	159	133										
130	241,000	227	191	160	135										
131	243,000	229	192	161	136										
132	245,000	231	194	163	137										
133	247,000	233	195	164	138										
134	249,000	234	197	165	139										
135	251,000	236	199	167	140										
136	253,000	238	200	168	141										
137	255,000	240	202	169	142										
138	257,000	242	203	171	143										
139	259,000	244	205	172	145										
140	261,000	246	206	173	146										
141	263,000	248	208	175	147										
142	265,000	250	210	176	148										
143	267,000	251	211	177	149										
144	269,000	253	213	179	150										
145	271,000	255	214	180	151										
146	273,000	257	216	181	152										
147	275,000	259	218	183	153										
148	277,000	261	219	184	155										
149	279,000	263	221	185	156										
150	281,000	265	222	187	157										
151	283,000	267	224	188	158										
152	285,000	268	225	189	159										
153	287,000	270	227	191	160										
154	289,000	272	229	192	161										
155	291,000	274	230	193	162										
156	293,000	276	232	195	164										
157	295,000	278	233	196	165										
158	297,000	280	235	197	166										
159	299,000	282	237	199	167										
160	301,000	283	238	200	168										
161	303,000	285	240	201	169										
162	305,000	287	241	203	170										
163	307,000	289	243	204	171										
164	309,000	291	244	205	172										
165	311,000	293	246	207	174										

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2027& 2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
166	313,000	313,000	266,050	226,143	192,221	163,388	138,880	118,048	100,341	85,290	72,496	61,622	52,378	44,522	37,843
167	315,000	315,000	267,750	227,588	193,449	164,432	139,767	118,802	100,982	85,835	72,959	62,015	52,713	44,806	38,085
168	317,000	317,000	269,450	229,033	194,678	165,476	140,655	119,556	101,623	86,379	73,423	62,409	53,048	45,091	38,327
169	319,000	319,000	271,150	230,478	195,906	166,520	141,542	120,311	102,264	86,924	73,886	62,803	53,382	45,375	38,569
170	321,000	321,000	272,850	231,923	197,134	167,564	142,429	121,065	102,905	87,469	74,349	63,197	53,717	45,660	38,811
171	323,000	323,000	274,550	233,368	198,362	168,608	143,317	121,819	103,546	88,014	74,812	63,590	54,052	45,944	39,052
172	325,000	325,000	276,250	234,813	199,591	169,652	144,204	122,574	104,188	88,559	75,276	63,984	54,387	46,229	39,294
173	327,000	327,000	277,950	236,258	200,819	170,696	145,092	123,328	104,829	89,104	75,739	64,378	54,721	46,513	39,536
174	329,000	329,000	279,650	237,703	202,047	171,740	145,979	124,082	105,470	89,649	76,202	64,772	55,056	46,798	39,778
175	331,000	331,000	281,350	239,148	203,275	172,784	146,866	124,836	106,111	90,194	76,665	65,165	55,391	47,082	40,020
176	333,000	333,000	283,050	240,593	204,504	173,828	147,754	125,591	106,752	90,739	77,128	65,559	55,725	47,367	40,262
177	335,000	335,000	284,750	242,038	205,732	174,872	148,641	126,345	107,393	91,284	77,592	65,953	56,060	47,651	40,503
178	337,000	337,000	286,450	243,483	206,960	175,916	149,529	127,099	108,034	91,829	78,055	66,347	56,395	47,935	40,745
179	339,000	339,000	288,150	244,928	208,188	176,960	150,416	127,854	108,676	92,374	78,518	66,740	56,729	48,220	40,987
180	341,000	341,000	289,850	246,373	209,417	178,004	151,304	128,608	109,317	92,919	78,981	67,134	57,064	48,504	41,229
181	343,000	343,000	291,550	247,818	210,645	179,048	152,191	129,362	109,958	93,464	79,445	67,528	57,399	48,789	41,471
182	345,000	345,000	293,250	249,263	211,873	180,092	153,078	130,117	110,599	94,009	79,908	67,922	57,733	49,073	41,712
183	347,000	347,000	294,950	250,708	213,101	181,136	153,966	130,871	111,240	94,554	80,371	68,315	58,068	49,358	41,954
184	349,000	349,000	296,650	252,153	214,330	182,180	154,853	131,625	111,881	95,099	80,834	68,709	58,403	49,642	42,196
185	351,000	351,000	298,350	253,598	215,558	183,224	155,741	132,379	112,523	95,644	81,298	69,103	58,737	49,927	42,438
186	353,000	353,000	300,050	255,043	216,786	184,268	156,628	133,134	113,164	96,189	81,761	69,497	59,072	50,211	42,680
187	355,000	355,000	301,750	256,488	218,014	185,312	157,515	133,888	113,805	96,734	82,224	69,890	59,407	50,496	42,921
188	357,000	357,000	303,450	257,933	219,243	186,356	158,403	134,642	114,446	97,279	82,687	70,284	59,742	50,780	43,163
189	359,000	359,000	305,150	259,378	220,471	187,400	159,290	135,397	115,087	97,824	83,150	70,678	60,076	51,065	43,405
190	361,000	361,000	306,850	260,823	221,699	188,444	160,178	136,151	115,728	98,369	83,614	71,072	60,411	51,349	43,647
191	363,000	363,000	308,550	262,268	222,927	189,488	161,065	136,905	116,369	98,914	84,077	71,465	60,746	51,634	43,889
192	365,000	365,000	310,250	263,713	224,156	190,532	161,952	137,660	117,011	99,459	84,540	71,859	61,080	51,918	44,131
193	367,000	367,000	311,950	265,158	225,384	191,576	162,840	138,414	117,652	100,004	85,003	72,253	61,415	52,203	44,372
194	369,000	369,000	313,650	266,603	226,612	192,620	163,727	139,168	118,293	100,549	85,467	72,647	61,750	52,487	44,614
195	371,000	371,000	315,350	268,048	227,840	193,664	164,615	139,922	118,934	101,094	85,930	73,040	62,084	52,772	44,856
196	373,000	373,000	317,050	269,493	229,069	194,708	165,502	140,677	119,575	101,639	86,393	73,434	62,419	53,056	45,098
197	375,000	375,000	318,750	270,938	230,297	195,752	166,389	141,431	120,216	102,184	86,856	73,828	62,754	53,341	45,340
198	377,000	377,000	320,450	272,383	231,525	196,796	167,277	142,185	120,858	102,729	87,320	74,222	63,088	53,625	45,581
199	379,000	379,000	322,150	273,828	232,753	197,840	168,164	142,940	121,499	103,274	87,783	74,615	63,423	53,910	45,823
200	381,000	381,000	323,850	275,273	233,982	198,884	169,052	143,694	122,140	103,819	88,246	75,009	63,758	54,194	46,065
201	383,000	383,000	325,550	276,718	235,210	199,928	169,939	144,448	122,781	104,364	88,709	75,403	64,092	54,479	46,307
202	385,000	385,000	327,250	278,163	236,438	200,972	170,827	145,203	123,422	104,909	89,173	75,797	64,427	54,763	46,549
203	387,000	387,000	328,950	279,608	237,666	202,016	171,714	145,957	124,063	105,454	89,636	76,190	64,762	55,048	46,790
204	389,000	389,000	330,650	281,053	238,895	203,060	172,601	146,711	124,704	105,999	90,099	76,584	65,097	55,332	47,032
205	391,000	391,000	332,350	282,498	240,123	204,104	173,489	147,465	125,346	106,544	90,562	76,978	65,431	55,617	47,274
206	393,000	393,000	334,050	283,943	241,351	205,148	174,376	148,220	125,987	107,089	91,025	77,372	65,766	55,901	47,516
207	395,000	395,000	335,750	285,388	242,579	206,192	175,264	148,974	126,628	107,634	91,489	77,765	66,101	56,185	47,758
208	397,000	397,000	337,450	286,833	243,808	207,236	176,151	149,728	127,269	108,179	91,952	78,159	66,435	56,470	47,999
209	399,000	399,000	339,150	288,278	245,036	208,280	177,038	150,483	127,910	108,724	92,415	78,553	66,770	56,754	48,241
210	401,000	401,000	340,850	289,723	246,264	209,325	177,926	151,237	128,551	109,269	92,878	78,947	67,105	57,039	48,483
211	403,000	403,000	342,550	291,168	247,492	210,369	178,813	151,991	129,193	109,814	93,342	79,340	67,439	57,323	48,725
212	405,000	405,000	344,250	292,613	248,721	211,413	179,701	152,746	129,834	110,359	93,805	79,734	67,774	57,608	48,967
213	407,000	407,000	345,950	294,058	249,949	212,457	180,588	153,500	130,475	110,904	94,268	80,128	68,109	57,892	49,209
214	409,000	409,000	347,650	295,503	251,177	213,501	181,475	154,254	131,116	111,449	94,731	80,522	68,443	58,177	49,450
215	411,000	411,000	349,350	296,948	252,405	214,545	182,363	155,008	131,757	111,994	95,195	80,915	68,778	58,461	49,692
216	413,000	413,000	351,050	298,393	253,634	215,589	183,250	155,763	132,398	112,539	95,658	81,309	69,113	58,746	49,934
217	415,000	415,000	352,750	299,838	254,862	216,633	184,138	156,517	133,039	113,084	96,121	81,703	69,447	59,030	50,176
218	417,000	417,000	354,450	301,283	256,090	217,677	185,025	157,271	133,681	113,629	96,584	82,097	69,782	59,315	50,418
219	419,000	419,000	356,150	302,728	257,318	218,721	185,913	158,026	134,322	114,174	97,048	82,490	70,117	59,599	50,659
220	421,000	421,000	357,850	304,173	258,547	219,765	186,800	158,780	134,963	114,719	97,511	82,884	70,452	59,884	50,901

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
166	313,000	32,167	27,342	23,241	19,755	16,791	14,273	12,132	10,312	8,765	7,450	6,333	5,383	4,575	3,889
167	315,000	32,372	27,517	23,389	19,881	16,899	14,364	12,209	10,378	8,821	7,498	6,373	5,417	4,605	3,914
168	317,000	32,578	27,691	23,538	20,007	17,006	14,455	12,287	10,444	8,877	7,546	6,414	5,452	4,634	3,939
169	319,000	32,784	27,866	23,686	20,133	17,113	14,546	12,364	10,510	8,933	7,593	6,454	5,486	4,663	3,964
170	321,000	32,989	28,041	23,835	20,259	17,220	14,637	12,442	10,576	8,989	7,641	6,495	5,520	4,692	3,989
171	323,000	33,195	28,215	23,983	20,386	17,328	14,729	12,519	10,641	9,045	7,688	6,535	5,555	4,722	4,013
172	325,000	33,400	28,390	24,132	20,512	17,435	14,820	12,597	10,707	9,101	7,736	6,576	5,589	4,751	4,038
173	327,000	33,606	28,565	24,280	20,638	17,542	14,911	12,674	10,773	9,157	7,784	6,616	5,624	4,780	4,063
174	329,000	33,811	28,740	24,429	20,764	17,650	15,002	12,752	10,839	9,213	7,831	6,657	5,658	4,809	4,088
175	331,000	34,017	28,914	24,577	20,891	17,757	15,093	12,829	10,905	9,269	7,879	6,697	5,692	4,839	4,113
176	333,000	34,222	29,089	24,726	21,017	17,864	15,185	12,907	10,971	9,325	7,926	6,737	5,727	4,868	4,138
177	335,000	34,428	29,264	24,874	21,143	17,972	15,276	12,984	11,037	9,381	7,974	6,778	5,761	4,897	4,163
178	337,000	34,633	29,438	25,023	21,269	18,079	15,367	13,062	11,103	9,437	8,022	6,818	5,796	4,926	4,187
179	339,000	34,839	29,613	25,171	21,395	18,186	15,458	13,139	11,169	9,493	8,069	6,859	5,830	4,956	4,212
180	341,000	35,044	29,788	25,320	21,522	18,293	15,549	13,217	11,234	9,549	8,117	6,899	5,864	4,985	4,237
181	343,000	35,250	29,962	25,468	21,648	18,401	15,641	13,295	11,300	9,605	8,164	6,940	5,899	5,014	4,262
182	345,000	35,456	30,137	25,617	21,774	18,508	15,732	13,372	11,366	9,661	8,212	6,980	5,933	5,043	4,287
183	347,000	35,661	30,312	25,765	21,900	18,615	15,823	13,450	11,432	9,717	8,260	7,021	5,968	5,072	4,312
184	349,000	35,867	30,487	25,914	22,027	18,723	15,914	13,527	11,498	9,773	8,307	7,061	6,002	5,102	4,336
185	351,000	36,072	30,661	26,062	22,153	18,830	16,005	13,605	11,564	9,829	8,355	7,102	6,036	5,131	4,361
186	353,000	36,278	30,836	26,211	22,279	18,937	16,097	13,682	11,630	9,885	8,403	7,142	6,071	5,160	4,386
187	355,000	36,483	31,011	26,359	22,405	19,044	16,188	13,760	11,696	9,941	8,450	7,183	6,105	5,189	4,411
188	357,000	36,689	31,185	26,508	22,531	19,152	16,279	13,837	11,762	9,997	8,498	7,223	6,140	5,219	4,436
189	359,000	36,894	31,360	26,656	22,658	19,259	16,370	13,915	11,827	10,053	8,545	7,264	6,174	5,248	4,461
190	361,000	37,100	31,535	26,805	22,784	19,366	16,461	13,992	11,893	10,109	8,593	7,304	6,208	5,277	4,486
191	363,000	37,305	31,710	26,953	22,910	19,474	16,553	14,070	11,959	10,165	8,641	7,344	6,243	5,306	4,510
192	365,000	37,511	31,884	27,102	23,036	19,581	16,644	14,147	12,025	10,221	8,688	7,385	6,277	5,336	4,535
193	367,000	37,716	32,059	27,250	23,163	19,688	16,735	14,225	12,091	10,277	8,736	7,425	6,312	5,365	4,560
194	369,000	37,922	32,234	27,399	23,289	19,796	16,826	14,302	12,157	10,333	8,783	7,466	6,346	5,394	4,585
195	371,000	38,128	32,408	27,547	23,415	19,903	16,917	14,380	12,223	10,389	8,831	7,506	6,380	5,423	4,610
196	373,000	38,333	32,583	27,696	23,541	20,010	17,009	14,457	12,289	10,445	8,879	7,547	6,415	5,453	4,635
197	375,000	38,539	32,758	27,844	23,668	20,117	17,100	14,535	12,355	10,501	8,926	7,587	6,449	5,482	4,660
198	377,000	38,744	32,933	27,993	23,794	20,225	17,191	14,612	12,420	10,557	8,974	7,628	6,484	5,511	4,684
199	379,000	38,950	33,107	28,141	23,920	20,332	17,282	14,690	12,486	10,613	9,021	7,668	6,518	5,540	4,709
200	381,000	39,155	33,282	28,290	24,046	20,439	17,373	14,767	12,552	10,669	9,069	7,709	6,552	5,570	4,734
201	383,000	39,361	33,457	28,438	24,172	20,547	17,465	14,845	12,618	10,725	9,117	7,749	6,587	5,599	4,759
202	385,000	39,566	33,631	28,587	24,299	20,654	17,556	14,922	12,684	10,781	9,164	7,790	6,621	5,628	4,784
203	387,000	39,772	33,806	28,735	24,425	20,761	17,647	15,000	12,750	10,837	9,212	7,830	6,656	5,657	4,809
204	389,000	39,977	33,981	28,884	24,551	20,868	17,738	15,077	12,816	10,893	9,259	7,871	6,690	5,686	4,833
205	391,000	40,183	34,155	29,032	24,677	20,976	17,829	15,155	12,882	10,949	9,307	7,911	6,724	5,716	4,858
206	393,000	40,388	34,330	29,181	24,804	21,083	17,921	15,232	12,948	11,005	9,355	7,951	6,759	5,745	4,883
207	395,000	40,594	34,505	29,329	24,930	21,190	18,012	15,310	13,014	11,061	9,402	7,992	6,793	5,774	4,908
208	397,000	40,800	34,680	29,478	25,056	21,298	18,103	15,388	13,079	11,117	9,450	8,032	6,828	5,803	4,933
209	399,000	41,005	34,854	29,626	25,182	21,405	18,194	15,465	13,145	11,174	9,497	8,073	6,862	5,833	4,958
210	401,000	41,211	35,029	29,775	25,308	21,512	18,285	15,543	13,211	11,230	9,545	8,113	6,896	5,862	4,983
211	403,000	41,416	35,204	29,923	25,435	21,620	18,377	15,620	13,277	11,286	9,593	8,154	6,931	5,891	5,007
212	405,000	41,622	35,378	30,072	25,561	21,727	18,468	15,698	13,343	11,342	9,640	8,194	6,965	5,920	5,032
213	407,000	41,827	35,553	30,220	25,687	21,834	18,559	15,775	13,409	11,398	9,688	8,235	7,000	5,950	5,057
214	409,000	42,033	35,728	30,369	25,813	21,941	18,650	15,853	13,475	11,454	9,736	8,275	7,034	5,979	5,082
215	411,000	42,238	35,903	30,517	25,940	22,049	18,741	15,930	13,541	11,510	9,783	8,316	7,068	6,008	5,107
216	413,000	42,444	36,077	30,666	26,066	22,156	18,833	16,008	13,607	11,566	9,831	8,356	7,103	6,037	5,132
217	415,000	42,649	36,252	30,814	26,192	22,263	18,924	16,085	13,672	11,622	9,878	8,397	7,137	6,067	5,157
218	417,000	42,855	36,427	30,963	26,318	22,371	19,015	16,163	13,738	11,678	9,926	8,437	7,171	6,096	5,181
219	419,000	43,060	36,601	31,111	26,445	22,478	19,106	16,240	13,804	11,734	9,974	8,478	7,206	6,125	5,206
220	421,000	43,266	36,776	31,260	26,571	22,585	19,197	16,318	13,870	11,790	10,021	8,518	7,240	6,154	5,231

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
166	313,000	3,306	2,810	2,388	2,006	1,685	1,416	1,189	999	839	705	592	497	418	351
167	315,000	3,327	2,828	2,404	2,019	1,696	1,425	1,197	1,005	844	709	596	500	420	353
168	317,000	3,348	2,846	2,419	2,032	1,707	1,434	1,204	1,012	850	714	600	504	423	355
169	319,000	3,369	2,864	2,434	2,045	1,718	1,443	1,212	1,018	855	718	603	507	426	358
170	321,000	3,390	2,882	2,449	2,058	1,728	1,452	1,220	1,024	860	723	607	510	428	360
171	323,000	3,411	2,900	2,465	2,070	1,739	1,461	1,227	1,031	866	727	611	513	431	362
172	325,000	3,433	2,918	2,480	2,083	1,750	1,470	1,235	1,037	871	732	615	516	434	364
173	327,000	3,454	2,936	2,495	2,096	1,761	1,479	1,242	1,044	877	736	619	520	436	367
174	329,000	3,475	2,954	2,511	2,109	1,771	1,488	1,250	1,050	882	741	622	523	439	369
175	331,000	3,496	2,972	2,526	2,122	1,782	1,497	1,258	1,056	887	745	626	526	442	371
176	333,000	3,517	2,989	2,541	2,134	1,793	1,506	1,265	1,063	893	750	630	529	444	373
177	335,000	3,538	3,007	2,556	2,147	1,804	1,515	1,273	1,069	898	754	634	532	447	376
178	337,000	3,559	3,025	2,572	2,160	1,814	1,524	1,280	1,075	903	759	637	535	450	378
179	339,000	3,580	3,043	2,587	2,173	1,825	1,533	1,288	1,082	909	763	641	539	452	380
180	341,000	3,602	3,061	2,602	2,186	1,836	1,542	1,296	1,088	914	768	645	542	455	382
181	343,000	3,623	3,079	2,617	2,199	1,847	1,551	1,303	1,095	919	772	649	545	458	385
182	345,000	3,644	3,097	2,633	2,211	1,858	1,560	1,311	1,101	925	777	653	548	460	387
183	347,000	3,665	3,115	2,648	2,224	1,868	1,569	1,318	1,107	930	781	656	551	463	389
184	349,000	3,686	3,133	2,663	2,237	1,879	1,578	1,326	1,114	936	786	660	555	466	391
185	351,000	3,707	3,151	2,678	2,250	1,890	1,587	1,333	1,120	941	790	664	558	468	394
186	353,000	3,728	3,169	2,694	2,263	1,901	1,597	1,341	1,127	946	795	668	561	471	396
187	355,000	3,749	3,187	2,709	2,275	1,911	1,606	1,349	1,133	952	799	671	564	474	398
188	357,000	3,770	3,205	2,724	2,288	1,922	1,615	1,356	1,139	957	804	675	567	476	400
189	359,000	3,792	3,223	2,739	2,301	1,933	1,624	1,364	1,146	962	808	679	570	479	402
190	361,000	3,813	3,241	2,755	2,314	1,944	1,633	1,371	1,152	968	813	683	574	482	405
191	363,000	3,834	3,259	2,770	2,327	1,954	1,642	1,379	1,158	973	817	687	577	484	407
192	365,000	3,855	3,277	2,785	2,340	1,965	1,651	1,387	1,165	978	822	690	580	487	409
193	367,000	3,876	3,295	2,800	2,352	1,976	1,660	1,394	1,171	984	826	694	583	490	411
194	369,000	3,897	3,313	2,816	2,365	1,987	1,669	1,402	1,178	989	831	698	586	492	414
195	371,000	3,918	3,331	2,831	2,378	1,998	1,678	1,409	1,184	995	835	702	589	495	416
196	373,000	3,939	3,349	2,846	2,391	2,008	1,687	1,417	1,190	1,000	840	706	593	498	418
197	375,000	3,961	3,367	2,862	2,404	2,019	1,696	1,425	1,197	1,005	844	709	596	500	420
198	377,000	3,982	3,384	2,877	2,417	2,030	1,705	1,432	1,203	1,011	849	713	599	503	423
199	379,000	4,003	3,402	2,892	2,429	2,041	1,714	1,440	1,209	1,016	853	717	602	506	425
200	381,000	4,024	3,420	2,907	2,442	2,051	1,723	1,447	1,216	1,021	858	721	605	508	427
201	383,000	4,045	3,438	2,923	2,455	2,062	1,732	1,455	1,222	1,027	862	724	609	511	429
202	385,000	4,066	3,456	2,938	2,468	2,073	1,741	1,463	1,229	1,032	867	728	612	514	432
203	387,000	4,087	3,474	2,953	2,481	2,084	1,750	1,470	1,235	1,037	871	732	615	517	434
204	389,000	4,108	3,492	2,968	2,493	2,094	1,759	1,478	1,241	1,043	876	736	618	519	436
205	391,000	4,130	3,510	2,984	2,506	2,105	1,768	1,485	1,248	1,048	880	740	621	522	438
206	393,000	4,151	3,528	2,999	2,519	2,116	1,777	1,493	1,254	1,054	885	743	624	525	441
207	395,000	4,172	3,546	3,014	2,532	2,127	1,786	1,501	1,261	1,059	889	747	628	527	443
208	397,000	4,193	3,564	3,029	2,545	2,138	1,796	1,508	1,267	1,064	894	751	631	530	445
209	399,000	4,214	3,582	3,045	2,558	2,148	1,805	1,516	1,273	1,070	898	755	634	533	447
210	401,000	4,235	3,600	3,060	2,570	2,159	1,814	1,523	1,280	1,075	903	758	637	535	450
211	403,000	4,256	3,618	3,075	2,583	2,170	1,823	1,531	1,286	1,080	907	762	640	538	452
212	405,000	4,277	3,636	3,090	2,596	2,181	1,832	1,539	1,292	1,086	912	766	643	541	454
213	407,000	4,299	3,654	3,106	2,609	2,191	1,841	1,546	1,299	1,091	916	770	647	543	456
214	409,000	4,320	3,672	3,121	2,622	2,202	1,850	1,554	1,305	1,096	921	774	650	546	459
215	411,000	4,341	3,690	3,136	2,634	2,213	1,859	1,561	1,312	1,102	925	777	653	549	461
216	413,000	4,362	3,708	3,152	2,647	2,224	1,868	1,569	1,318	1,107	930	781	656	551	463
217	415,000	4,383	3,726	3,167	2,660	2,234	1,877	1,577	1,324	1,112	934	785	659	554	465
218	417,000	4,404	3,744	3,182	2,673	2,245	1,886	1,584	1,331	1,118	939	789	663	557	467
219	419,000	4,425	3,762	3,197	2,686	2,256	1,895	1,592	1,337	1,123	943	793	666	559	470
220	421,000	4,446	3,779	3,213	2,699	2,267	1,904	1,599	1,344	1,129	948	796	669	562	472

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1984	1983	1982	1981										
166	313,000	295	248	208	175										
167	315,000	297	249	209	176										
168	317,000	299	251	211	177										
169	319,000	300	252	212	178										
170	321,000	302	254	213	179										
171	323,000	304	256	215	180										
172	325,000	306	257	216	181										
173	327,000	308	259	217	183										
174	329,000	310	260	219	184										
175	331,000	312	262	220	185										
176	333,000	314	263	221	186										
177	335,000	315	265	223	187										
178	337,000	317	267	224	188										
179	339,000	319	268	225	189										
180	341,000	321	270	227	190										
181	343,000	323	271	228	191										
182	345,000	325	273	229	193										
183	347,000	327	274	231	194										
184	349,000	329	276	232	195										
185	351,000	331	278	233	196										
186	353,000	332	279	235	197										
187	355,000	334	281	236	198										
188	357,000	336	282	237	199										
189	359,000	338	284	239	200										
190	361,000	340	286	240	201										
191	363,000	342	287	241	203										
192	365,000	344	289	243	204										
193	367,000	346	290	244	205										
194	369,000	347	292	245	206										
195	371,000	349	293	247	207										
196	373,000	351	295	248	208										
197	375,000	353	297	249	209										
198	377,000	355	298	251	210										
199	379,000	357	300	252	212										
200	381,000	359	301	253	213										
201	383,000	361	303	254	214										
202	385,000	363	305	256	215										
203	387,000	364	306	257	216										
204	389,000	366	308	258	217										
205	391,000	368	309	260	218										
206	393,000	370	311	261	219										
207	395,000	372	312	262	220										
208	397,000	374	314	264	222										
209	399,000	376	316	265	223										
210	401,000	378	317	266	224										
211	403,000	380	319	268	225										
212	405,000	381	320	269	226										
213	407,000	383	322	270	227										
214	409,000	385	324	272	228										
215	411,000	387	325	273	229										
216	413,000	389	327	274	231										
217	415,000	391	328	276	232										
218	417,000	393	330	277	233										
219	419,000	395	331	278	234										
220	421,000	396	333	280	235										

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2027& 2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
221	423,000	423,000	359,550	305,618	259,775	220,809	187,687	159,534	135,604	115,263	97,974	83,278	70,786	60,168	51,143
222	425,000	425,000	361,250	307,063	261,003	221,853	188,575	160,289	136,245	115,808	98,437	83,672	71,121	60,453	51,385
223	427,000	427,000	362,950	308,508	262,231	222,897	189,462	161,043	136,886	116,353	98,900	84,065	71,456	60,737	51,627
224	429,000	429,000	364,650	309,953	263,460	223,941	190,350	161,797	137,528	116,898	99,364	84,459	71,790	61,022	51,868
225	431,000	431,000	366,350	311,398	264,688	224,985	191,237	162,551	138,169	117,443	99,827	84,853	72,125	61,306	52,110
226	433,000	433,000	368,050	312,843	265,916	226,029	192,124	163,306	138,810	117,988	100,290	85,247	72,460	61,591	52,352
227	435,000	435,000	369,750	314,288	267,144	227,073	193,012	164,060	139,451	118,533	100,753	85,640	72,794	61,875	52,594
228	437,000	437,000	371,450	315,733	268,373	228,117	193,899	164,814	140,092	119,078	101,217	86,034	73,129	62,160	52,836
229	439,000	439,000	373,150	317,178	269,601	229,161	194,787	165,569	140,733	119,623	101,680	86,428	73,464	62,444	53,078
230	441,000	441,000	374,850	318,623	270,829	230,205	195,674	166,323	141,374	120,168	102,143	86,822	73,798	62,729	53,319
231	443,000	443,000	376,550	320,068	272,057	231,249	196,561	167,077	142,016	120,713	102,606	87,215	74,133	63,013	53,561
232	445,000	445,000	378,250	321,513	273,286	232,293	197,449	167,832	142,657	121,258	103,070	87,609	74,468	63,298	53,803
233	447,000	447,000	379,950	322,958	274,514	233,337	198,336	168,586	143,298	121,803	103,533	88,003	74,802	63,582	54,045
234	449,000	449,000	381,650	324,403	275,742	234,381	199,224	169,340	143,939	122,348	103,996	88,397	75,137	63,867	54,287
235	451,000	451,000	383,350	325,848	276,970	235,425	200,111	170,094	144,580	122,893	104,459	88,790	75,472	64,151	54,528
236	453,000	453,000	385,050	327,293	278,199	236,469	200,999	170,849	145,221	123,438	104,922	89,184	75,806	64,436	54,770
237	455,000	455,000	386,750	328,738	279,427	237,513	201,886	171,603	145,863	123,983	105,386	89,578	76,141	64,720	55,012
238	457,000	457,000	388,450	330,183	280,655	238,557	202,773	172,357	146,504	124,528	105,849	89,972	76,476	65,004	55,254
239	459,000	459,000	390,150	331,628	281,883	239,601	203,661	173,112	147,145	125,073	106,312	90,365	76,811	65,289	55,496
240	461,000	461,000	391,850	333,073	283,112	240,645	204,548	173,866	147,786	125,618	106,775	90,759	77,145	65,573	55,737
241	463,000	463,000	393,550	334,518	284,340	241,689	205,436	174,620	148,427	126,163	107,239	91,153	77,480	65,858	55,979
242	465,000	465,000	395,250	335,963	285,568	242,733	206,323	175,375	149,068	126,708	107,702	91,547	77,815	66,142	56,221
243	467,000	467,000	396,950	337,408	286,796	243,777	207,210	176,129	149,710	127,253	108,165	91,940	78,149	66,427	56,463
244	469,000	469,000	398,650	338,853	288,025	244,821	208,098	176,883	150,351	127,798	108,628	92,334	78,484	66,711	56,705
245	471,000	471,000	400,350	340,298	289,253	245,865	208,985	177,637	150,992	128,343	109,092	92,728	78,819	66,996	56,946
246	473,000	473,000	402,050	341,743	290,481	246,909	209,873	178,392	151,633	128,888	109,555	93,122	79,153	67,280	57,188
247	475,000	475,000	403,750	343,188	291,709	247,953	210,760	179,146	152,274	129,433	110,018	93,515	79,488	67,565	57,430
248	477,000	477,000	405,450	344,633	292,938	248,997	211,647	179,900	152,915	129,978	110,481	93,909	79,823	67,849	57,672
249	479,000	479,000	407,150	346,078	294,166	250,041	212,535	180,655	153,556	130,523	110,945	94,303	80,157	68,134	57,914
250	481,000	481,000	408,850	347,523	295,394	251,085	213,422	181,409	154,198	131,068	111,408	94,697	80,492	68,418	58,156
251	483,000	483,000	410,550	348,968	296,622	252,129	214,310	182,163	154,839	131,613	111,871	95,090	80,827	68,703	58,397
252	485,000	485,000	412,250	350,413	297,851	253,173	215,197	182,918	155,480	132,158	112,334	95,484	81,161	68,987	58,639
253	487,000	487,000	413,950	351,858	299,079	254,217	216,084	183,672	156,121	132,703	112,797	95,878	81,496	69,272	58,881
254	489,000	489,000	415,650	353,303	300,307	255,261	216,972	184,426	156,762	133,248	113,261	96,272	81,831	69,556	59,123
255	491,000	491,000	417,350	354,748	301,535	256,305	217,859	185,180	157,403	133,793	113,724	96,665	82,166	69,841	59,365
256	493,000	493,000	419,050	356,193	302,764	257,349	218,747	185,935	158,045	134,338	114,187	97,059	82,500	70,125	59,606
257	495,000	495,000	420,750	357,638	303,992	258,393	219,634	186,689	158,686	134,883	114,650	97,453	82,835	70,410	59,848
258	497,000	497,000	422,450	359,083	305,220	259,437	220,522	187,443	159,327	135,428	115,114	97,847	83,170	70,694	60,090
259	499,000	499,000	424,150	360,528	306,448	260,481	221,409	188,198	159,968	135,973	115,577	98,240	83,504	70,979	60,332
260	501,000	501,000	425,850	361,973	307,677	261,525	222,296	188,952	160,609	136,518	116,040	98,634	83,839	71,263	60,574

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
221	423,000	43,472	36,951	31,408	26,697	22,692	19,289	16,395	13,936	11,846	10,069	8,558	7,275	6,183	5,256
222	425,000	43,677	37,126	31,557	26,823	22,800	19,380	16,473	14,002	11,902	10,116	8,599	7,309	6,213	5,281
223	427,000	43,883	37,300	31,705	26,949	22,907	19,471	16,550	14,068	11,958	10,164	8,639	7,343	6,242	5,306
224	429,000	44,088	37,475	31,854	27,076	23,014	19,562	16,628	14,134	12,014	10,212	8,680	7,378	6,271	5,331
225	431,000	44,294	37,650	32,002	27,202	23,122	19,653	16,705	14,200	12,070	10,259	8,720	7,412	6,300	5,355
226	433,000	44,499	37,824	32,151	27,328	23,229	19,745	16,783	14,265	12,126	10,307	8,761	7,447	6,330	5,380
227	435,000	44,705	37,999	32,299	27,454	23,336	19,836	16,860	14,331	12,182	10,354	8,801	7,481	6,359	5,405
228	437,000	44,910	38,174	32,448	27,581	23,443	19,927	16,938	14,397	12,238	10,402	8,842	7,515	6,388	5,430
229	439,000	45,116	38,349	32,596	27,707	23,551	20,018	17,015	14,463	12,294	10,450	8,882	7,550	6,417	5,455
230	441,000	45,321	38,523	32,745	27,833	23,658	20,109	17,093	14,529	12,350	10,497	8,923	7,584	6,447	5,480
231	443,000	45,527	38,698	32,893	27,959	23,765	20,201	17,170	14,595	12,406	10,545	8,963	7,619	6,476	5,504
232	445,000	45,733	38,873	33,042	28,085	23,873	20,292	17,248	14,661	12,462	10,592	9,004	7,653	6,505	5,529
233	447,000	45,938	39,047	33,190	28,212	23,980	20,383	17,326	14,727	12,518	10,640	9,044	7,687	6,534	5,554
234	449,000	46,144	39,222	33,339	28,338	24,087	20,474	17,403	14,793	12,574	10,688	9,084	7,722	6,564	5,579
235	451,000	46,349	39,397	33,487	28,464	24,195	20,565	17,481	14,858	12,630	10,735	9,125	7,756	6,593	5,604
236	453,000	46,555	39,571	33,636	28,590	24,302	20,657	17,558	14,924	12,686	10,783	9,165	7,791	6,622	5,629
237	455,000	46,760	39,746	33,784	28,717	24,409	20,748	17,636	14,990	12,742	10,830	9,206	7,825	6,651	5,654
238	457,000	46,966	39,921	33,933	28,843	24,516	20,839	17,713	15,056	12,798	10,878	9,246	7,859	6,680	5,678
239	459,000	47,171	40,096	34,081	28,969	24,624	20,930	17,791	15,122	12,854	10,926	9,287	7,894	6,710	5,703
240	461,000	47,377	40,270	34,230	29,095	24,731	21,021	17,868	15,188	12,910	10,973	9,327	7,928	6,739	5,728
241	463,000	47,582	40,445	34,378	29,222	24,838	21,113	17,946	15,254	12,966	11,021	9,368	7,963	6,768	5,753
242	465,000	47,788	40,620	34,527	29,348	24,946	21,204	18,023	15,320	13,022	11,068	9,408	7,997	6,797	5,778
243	467,000	47,993	40,794	34,675	29,474	25,053	21,295	18,101	15,386	13,078	11,116	9,449	8,031	6,827	5,803
244	469,000	48,199	40,969	34,824	29,600	25,160	21,386	18,178	15,451	13,134	11,164	9,489	8,066	6,856	5,828
245	471,000	48,405	41,144	34,972	29,726	25,267	21,477	18,256	15,517	13,190	11,211	9,530	8,100	6,885	5,852
246	473,000	48,610	41,319	35,121	29,853	25,375	21,569	18,333	15,583	13,246	11,259	9,570	8,135	6,914	5,877
247	475,000	48,816	41,493	35,269	29,979	25,482	21,660	18,411	15,649	13,302	11,307	9,611	8,169	6,944	5,902
248	477,000	49,021	41,668	35,418	30,105	25,589	21,751	18,488	15,715	13,358	11,354	9,651	8,203	6,973	5,927
249	479,000	49,227	41,843	35,566	30,231	25,697	21,842	18,566	15,781	13,414	11,402	9,691	8,238	7,002	5,952
250	481,000	49,432	42,017	35,715	30,358	25,804	21,933	18,643	15,847	13,470	11,449	9,732	8,272	7,031	5,977
251	483,000	49,638	42,192	35,863	30,484	25,911	22,025	18,721	15,913	13,526	11,497	9,772	8,307	7,061	6,001
252	485,000	49,843	42,367	36,012	30,610	26,019	22,116	18,798	15,979	13,582	11,545	9,813	8,341	7,090	6,026
253	487,000	50,049	42,542	36,160	30,736	26,126	22,207	18,876	16,045	13,638	11,592	9,853	8,375	7,119	6,051
254	489,000	50,254	42,716	36,309	30,862	26,233	22,298	18,953	16,110	13,694	11,640	9,894	8,410	7,148	6,076
255	491,000	50,460	42,891	36,457	30,989	26,340	22,389	19,031	16,176	13,750	11,687	9,934	8,444	7,178	6,101
256	493,000	50,665	43,066	36,606	31,115	26,448	22,481	19,108	16,242	13,806	11,735	9,975	8,479	7,207	6,126
257	495,000	50,871	43,240	36,754	31,241	26,555	22,572	19,186	16,308	13,862	11,783	10,015	8,513	7,236	6,151
258	497,000	51,077	43,415	36,903	31,367	26,662	22,663	19,263	16,374	13,918	11,830	10,056	8,547	7,265	6,175
259	499,000	51,282	43,590	37,051	31,494	26,770	22,754	19,341	16,440	13,974	11,878	10,096	8,582	7,294	6,200
260	501,000	51,488	43,764	37,200	31,620	26,877	22,845	19,419	16,506	14,030	11,925	10,137	8,616	7,324	6,225

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
221	423,000	4,468	3,797	3,228	2,711	2,278	1,913	1,607	1,350	1,134	952	800	672	565	474
222	425,000	4,489	3,815	3,243	2,724	2,288	1,922	1,615	1,356	1,139	957	804	675	567	476
223	427,000	4,510	3,833	3,258	2,737	2,299	1,931	1,622	1,363	1,145	962	808	678	570	479
224	429,000	4,531	3,851	3,274	2,750	2,310	1,940	1,630	1,369	1,150	966	811	682	573	481
225	431,000	4,552	3,869	3,289	2,763	2,321	1,949	1,637	1,375	1,155	971	815	685	575	483
226	433,000	4,573	3,887	3,304	2,775	2,331	1,958	1,645	1,382	1,161	975	819	688	578	485
227	435,000	4,594	3,905	3,319	2,788	2,342	1,967	1,653	1,388	1,166	980	823	691	581	488
228	437,000	4,615	3,923	3,335	2,801	2,353	1,976	1,660	1,395	1,171	984	827	694	583	490
229	439,000	4,637	3,941	3,350	2,814	2,364	1,986	1,668	1,401	1,177	989	830	698	586	492
230	441,000	4,658	3,959	3,365	2,827	2,374	1,995	1,675	1,407	1,182	993	834	701	589	494
231	443,000	4,679	3,977	3,380	2,840	2,385	2,004	1,683	1,414	1,188	998	838	704	591	497
232	445,000	4,700	3,995	3,396	2,852	2,396	2,013	1,691	1,420	1,193	1,002	842	707	594	499
233	447,000	4,721	4,013	3,411	2,865	2,407	2,022	1,698	1,426	1,198	1,007	845	710	597	501
234	449,000	4,742	4,031	3,426	2,878	2,418	2,031	1,706	1,433	1,204	1,011	849	713	599	503
235	451,000	4,763	4,049	3,441	2,891	2,428	2,040	1,713	1,439	1,209	1,016	853	717	602	506
236	453,000	4,784	4,067	3,457	2,904	2,439	2,049	1,721	1,446	1,214	1,020	857	720	605	508
237	455,000	4,806	4,085	3,472	2,916	2,450	2,058	1,729	1,452	1,220	1,025	861	723	607	510
238	457,000	4,827	4,103	3,487	2,929	2,461	2,067	1,736	1,458	1,225	1,029	864	726	610	512
239	459,000	4,848	4,121	3,503	2,942	2,471	2,076	1,744	1,465	1,230	1,034	868	729	613	515
240	461,000	4,869	4,139	3,518	2,955	2,482	2,085	1,751	1,471	1,236	1,038	872	732	615	517
241	463,000	4,890	4,157	3,533	2,968	2,493	2,094	1,759	1,478	1,241	1,043	876	736	618	519
242	465,000	4,911	4,174	3,548	2,981	2,504	2,103	1,767	1,484	1,247	1,047	880	739	621	521
243	467,000	4,932	4,192	3,564	2,993	2,514	2,112	1,774	1,490	1,252	1,052	883	742	623	524
244	469,000	4,953	4,210	3,579	3,006	2,525	2,121	1,782	1,497	1,257	1,056	887	745	626	526
245	471,000	4,975	4,228	3,594	3,019	2,536	2,130	1,789	1,503	1,263	1,061	891	748	629	528
246	473,000	4,996	4,246	3,609	3,032	2,547	2,139	1,797	1,509	1,268	1,065	895	752	631	530
247	475,000	5,017	4,264	3,625	3,045	2,558	2,148	1,805	1,516	1,273	1,070	898	755	634	533
248	477,000	5,038	4,282	3,640	3,057	2,568	2,157	1,812	1,522	1,279	1,074	902	758	637	535
249	479,000	5,059	4,300	3,655	3,070	2,579	2,166	1,820	1,529	1,284	1,079	906	761	639	537
250	481,000	5,080	4,318	3,670	3,083	2,590	2,175	1,827	1,535	1,289	1,083	910	764	642	539
251	483,000	5,101	4,336	3,686	3,096	2,601	2,185	1,835	1,541	1,295	1,088	914	767	645	541
252	485,000	5,122	4,354	3,701	3,109	2,611	2,194	1,843	1,548	1,300	1,092	917	771	647	544
253	487,000	5,144	4,372	3,716	3,122	2,622	2,203	1,850	1,554	1,305	1,097	921	774	650	546
254	489,000	5,165	4,390	3,731	3,134	2,633	2,212	1,858	1,561	1,311	1,101	925	777	653	548
255	491,000	5,186	4,408	3,747	3,147	2,644	2,221	1,865	1,567	1,316	1,106	929	780	655	550
256	493,000	5,207	4,426	3,762	3,160	2,654	2,230	1,873	1,573	1,322	1,110	933	783	658	553
257	495,000	5,228	4,444	3,777	3,173	2,665	2,239	1,881	1,580	1,327	1,115	936	786	661	555
258	497,000	5,249	4,462	3,792	3,186	2,676	2,248	1,888	1,586	1,332	1,119	940	790	663	557
259	499,000	5,270	4,480	3,808	3,199	2,687	2,257	1,896	1,592	1,338	1,124	944	793	666	559
260	501,000	5,291	4,498	3,823	3,211	2,698	2,266	1,903	1,599	1,343	1,128	948	796	669	562

2026 CALENDAR YEAR 16M & 20M MOTOR VEHICLE APPRAISED VALUE CHART

		MODEL YEAR													
Class Code	Mid Pt. Value	1984	1983	1982	1981										
221	423,000	398	335	281	236										
222	425,000	400	336	282	237										
223	427,000	402	338	284	238										
224	429,000	404	339	285	239										
225	431,000	406	341	286	241										
226	433,000	408	343	288	242										
227	435,000	410	344	289	243										
228	437,000	412	346	290	244										
229	439,000	413	347	292	245										
230	441,000	415	349	293	246										
231	443,000	417	350	294	247										
232	445,000	419	352	296	248										
233	447,000	421	354	297	249										
234	449,000	423	355	298	251										
235	451,000	425	357	300	252										
236	453,000	427	358	301	253										
237	455,000	428	360	302	254										
238	457,000	430	362	304	255										
239	459,000	432	363	305	256										
240	461,000	434	365	306	257										
241	463,000	436	366	308	258										
242	465,000	438	368	309	260										
243	467,000	440	369	310	261										
244	469,000	442	371	312	262										
245	471,000	444	373	313	263										
246	473,000	445	374	314	264										
247	475,000	447	376	316	265										
248	477,000	449	377	317	266										
249	479,000	451	379	318	267										
250	481,000	453	380	320	268										
251	483,000	455	382	321	270										
252	485,000	457	384	322	271										
253	487,000	459	385	324	272										
254	489,000	460	387	325	273										
255	491,000	462	388	326	274										
256	493,000	464	390	328	275										
257	495,000	466	392	329	276										
258	497,000	468	393	330	277										
259	499,000	470	395	332	279										
260	501,000	472	396	333	280										

Appendix C

Commercial & Industrial Property Economic Lives Tables

COMMERCIAL & INDUSTRIAL PROPERTY ECONOMIC LIVES

Instructions: If a particular type of personal property is listed below in **PART A**, "Economic Lives of Assets Used In All Business Activities", use that economic life for the property. For all other types of property, identify the activity in which the business is engaged in and use the life indicated in **PART B**, "Economic Lives of Assets Used In Specific Activities". If the business activity cannot be found in PART B, refer to IRS Publication 946. If the business activity is still not found, use appraisal judgment to determine the economic life.

IRS Asset Class	PART A Economic Lives of Assets Used In All Business Activities	Class Life In Years
00.11	**Office Furniture, Fixtures, and Equipment:** Includes furniture and fixtures that are not a structural component of a building. Includes such assets as desks, files, safes, and communication equipment	10
**	**Outdoor Furniture**	5
00.12	**Information Systems:** Include computers and their peripheral equipment used in administering normal business transactions and the maintenance of business records, their retrieval and analysis. Information systems are defined as: 1) Computers: A computer is a programmable electronically activated device capable of accepting information, applying prescribed process to the information, and supplying the results of these processes with or without human intervention. It usually consists of a central processing unit containing extensive storage, logic, arithmetic, and control capabilities. 2) Peripheral equipment consists of the auxiliary machines which are designed to be placed under control of the central processing unit. Non limiting examples are: Card readers, card punches, magnetic tape feeds, high speed printers, optical character readers, tape cassettes, mass storage units, paper tape equipment, keypunches, data entry devices, teleprinters, terminals, tape drives, disc drives, disc files, disc packs, visual image projector tubes, card sorters, plotters, and collators. Peripheral equipment may be used on-line or off-line. Does not include equipment that is an integral part of other capital equipment that is included in other classes of economic activity, i.e., computers used primarily for process or production control, switching, channeling, and automating distributive trades and services such as point of sale (POS) computer systems. Also, does not include equipment of a kind used primarily for amusement or entertainment.	3

IRS Asset Class	PART A Economic Lives of Assets Used In All Business Activities	Class Life In Years
00.12 Cont.	NOTE: County appraisers have the discretion to use an economic life of *up to 5 years* for computers and their peripheral equipment [*except* for personal computers (PCs)], *if* there is sufficient data to support the greater life.	
00.13 **	**Data Handling Equipment; except Computers:** Includes only typewriters, calculators, adding and accounting machines, copiers, and duplicating equipment	5
*	**Cold Storage and Ice Making Equipment**	18
*	**Cold Storage Warehouse Equipment**	10
*	**Hand Tools**	5
**	**Trailer and Trailer-Mounted Containers**	10
00.28	**Vessels, Barges, Tugs, and Similar Water Transportation Equipment, except those used in marine construction**	18
00.3	**Land Improvements:** Radio, and television transmitting towers	20

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In Years
01.1	**Agriculture:** Includes machinery and equipment, grain bins, and fences but no other land improvements, that are used in the production of crops or plants, vines, and trees; livestock; the operation of farm dairies, nurseries, greenhouses, sod farms, mushroom cellars, apiaries, and fur farms; the performance of agriculture, animal husbandry, and horticultural services.	10
10.0	**Mining:** Includes assets used in the mining and quarrying of metallic and nonmetallic minerals (including sand, gravel, stone, and clay) and the milling, beneficiation and other primary preparation.	10
15.0	**Construction:** Includes assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers.	6

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In
27.0	**Printing, Publishing, and Allied Industries:** Includes assets used in printing by one or more processes, such as letter-press, lithography, gravure, or screen; the performance of services for the printing trade, such as bookbinding, typesetting, engraving, photo-engraving, and electrotyping; and the publication of newspapers, books; and periodicals.	11
44.0	**Water Transportation:** Includes assets used in the commercial and contract carrying of freight and passengers by water except the transportation assets included in classes with the prefix 00.28.	20
57.0	**Distributive Trades and Services:** Includes assets used in wholesale and retail trade, and personal and professional services. Includes architect and drafting, auto repair shop (except hand tools), beauty/barber shop, chiropractors, dentists, doctors, lawyers, exercise, laundry and cleaning equipment, gas pumps etc..	10
**	**Commercial Laundromat Equipment**	5
*	**Restaurant and Bar Equipment**	10
*	**Restaurant Equipment, Fast Foods**	7
57.1	**Distributive Trades and Services-Billboard, Service Station Buildings and Petroleum Marketing Land Improvements:** Includes billboards and underground fuel tanks.	20
79.0	**Recreation:** Includes assets used in the provision of entertainment services on payment of a fee or admission charge, as in the operation of bowling alleys, billiard and pool establishments, theaters, concert halls, batting cages and miniature golf courses. Does not include amusement and theme parks and assets whichconsist of specialized land improvements, such as golf courses, sports stadia, race tracks.	10
80.0	**Theme and Amusement Parks:** Includes assets used in the provision of rides, attractions, and amusements in activities defined as theme and amusement parks, and includes appurtenances associated with a ride, attraction, amusement or theme setting within the park such as ticket booths , facades, shop interiors, and props, special purpose structures, and buildings other than warehouses, administration buildings, hotels, and motels. Includes all support functions (e.g., food and beverage retailing, souvenir vending and other non-lodging accommodations) if owned by the park and provided exclusively for the benefit of park patrons. Includes race tracks, golf courses and sports stadia.	12

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In
48.121	**Computer-based Telephone Central Office Switching Equipment:** Includes equipment whose functions are those of a computer or peripheral equipment (as defined in section 168(i) (2) (B) of the code) used in its capacity as telephone central office equipment. **Includes a significant portion of cellular phone assets.** Does not include private branch exchange (PBX) equipment.	10
48.2	**Radio and Television Broadcasting:** Includes assets used in radio and television broadcasting, except transmitting towers.	6
48.2	**Telegraph, Ocean Cable, and Satellite Communications (TOCSC):** includes communications-related assets used to provide domestic and International radio-telegraph, wire-telegraph, ocean-cable, satellite communications services and one way pagers also includes related land improvements.	6
48.31	**TOCSC-Electric Power Generating and Distribution Systems:** Includes assets used in the provision of electric power by generation, modulation, rectification, channelization, control, and distribution. Does not include these assets when they are include on customer's premises.	19
48.32	**TOCSC-High Frequency Radio and Microwave Systems:** Includes assets such as transmitters and receivers, antenna supporting structures, antennas, transmission lines from equipment to antenna, transmitter cooling systems, and control and amplification equipment. Does not include cable and long-line systems.	13
48.33	**TOCSC-Cable and Long-line Systems:** Includes assets such as transmission lines, pole lines, ocean cables, buried cable and conduit, repeaters, repeater stations, and other related assets. Does not include high frequency radio or microwave systems.	26
48.34	**TOCSC-Central Office Control Equipment:** Includes assets for general control, switching, and monitoring of communications signals including electromechanical switching and channeling apparatus, multiplexing equipment, patching and monitoring facilities, in-house cabling, teleprinter equipment, and associated site improvements.	16
48.35	**TOCSC-Computerized Switching, Channeling, and Associated Control Equipment:** Includes central office switching computers, interfacing computers, other associated specialized control equipment, and site improvements.	10
48.36	**TOCSC-Satellite Ground Segment Property:** Includes assets such as fixed earth station equipment, antennas, satellite communications equipment, and interface equipment used in satellite communications. Does not include general purpose equipment or equipment used in satellite space segment property.	10

IRS Asset Class	PART B Economic Lives of Assets Used In Specific Business Activities	Class Life In Years
48.37	**TOCSC-Satellite Space Segment Property:** Includes satellites and equipment used for telemetry, tracking, control, and monitoring when used in satellite communications.	8
48.38	**TOCSC-Equipment Installed on Customer's Premises:** Includes assets installed on customer's premises, such as computers, terminal equipment, power generation and distribution systems, private switching center, teleprinters, facsimile equipment, and other associated and related equipment.	10
48.39	**TOCSC-Support and Service Equipment:** Includes assets used to support but not engage in communications. Includes store, warehouse and shop tools, and test and laboratory assets.	13
48.39	**Cable Television (CATV):** Includes communications-related assets used to provide cable television community antenna television services.	13
48.41	**CATV-Headend:** Includes assets such as towers, antennas, preamplifiers, converters, modulation equipment,and program non-duplication systems. Does not include headend buildings and program origination assets.	11
48.42	**CATV-Subscriber Connection and Distribution Systems:** Includes assets such as trunk and feeder cable, connecting hardware, amplifiers, power equipment, passive devices, directional taps, pedestals, pressure taps, drop cables, matching transformers, multiple set connector equipment, and converters.	10
48.43	**CATV-Program Origination:** Includes assets such as cameras, film chains, video tape recorders, lighting, and remote location equipment excluding vehicles. Does not include buildings and their structural components.	9
48.44	**CATV-Service and Test:** Includes assets such as oscilloscopes, field strength meters, spectrum analyzers, and cable testing equipment.	8
48.45	**CATV-Microwave Systems:** Assets such as towers, antennas, transmitting and receiving equipment, and broad band microwave assets if used in the provision of cable television services. Also includes satellite entertainment equipment. Does not include assets used in the provision of common carrier services.	9
20.1	**Manufacture of Grain and Grain Mill Products:** Assets used in the production of flour, cereals, livestock feeds and other grain & grain mill products.	17
20.3	**Manufacture of Vegetable Oils and Vegetable Oil Products:** Includes assets used in the production of oil from vegetable materials and the manufacture of related vegetable oil products.	18

MANUFACTURING INDUSTRY:

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
20.4	**Manufacture of Other Food and Kindred Products:** Includes assets used in the production of foods and beverages not included in classes 20.1 and 20.3.	12
*	**Manufacture of Condiments**	10
20.5	**Manufacture of Food and Beverages--Special Handling Devices:** Includes assets defined as specialized materials handling devices such as returnable pallets, palletized containers, and fish processing equipment including boxes, baskets, carts, and flaking trays used in activities as defined in classes 20.1, 20.3 and 20.4. Does not include general purpose small tools such as wrenches and drills, both hand &power-driven, and other general purpose equipment such as conveyors, transfer equipment, & material handling devices.	4
22.1	**Manufacture of Knitted Goods:** Includes assets used in the production of knit & netted fabrics & lace. Assets used in yarn preparation, bleaching, dyeing, printing & other similar finish processes, texturing & packaging, are elsewhere classified.	8
22.2	**Manufacture of Yarn, Thread, and Woven Fabric:** Includes assets used in the production of spun yarns including the preparing, blending, spinning, and twisting of fibers into yarns and threads, the preparation of yarns such as twisting, warping and winding, the production of covered elastic yarn and thread, cordage, woven fabric, tire fabric, braided fabric, twisted jute for packaging, mattresses, pads, sheets, and industrial belts, and the processing of textile mill waste to recover fibers, flocks, and shoddies. Assets used to manufacture carpets, man-made fibers, and nonwovens, and assets used in texturing, bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.	11

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
22.3	**Manufacture of Carpets and Dyeing, Finishing, and Packaging of Textile Products and Manufacture of Medical and Dental Supplies:** Includes assets used in the production of carpets, rugs, mats, woven carpet backing, chenille, and other tufted products, and assets used in the joining together of backing with carpet yarn or fabric. Includes assets used in washing, bleaching, dyeing, printing, drying, and similar finishing processes applied to textile fabrics, threads, and other textile goods. Includes assets used in the production and packaging of textile products, other than apparel, by creasing, forming, trimming, cutting, and sewing, such as the preparation of carpet and fabric samples, or similar joining together processes (other than the production of scrim reinforced paper products and laminated paper products) such as the sewing and folding of hosiery and panty hose, and the creasing, folding, trimming, and cutting of fabrics to produce nonwoven products, such as disposable diapers and sanitary products. Also includes assets used in the production of medical and dental supplies other than drugs and medicine. Assets used in the manufacture of nonwoven carpet backing, & hard surface floor cover such as tile & rubber are elsewhere classified.	9
22.4	**Manufacture of Textured Yarns:** Includes assets used in the processing of yarns to impart bulk and/or stretch properties to the yarn. The principal machines involved are falsetwist, draw, beam-to-beam, and stuffer box texturing equipment and related high speed twisters and winders. Assets, as described above, which are used to further process man-made fibers are elsewhere classified when located in the same plant in an integrated operation with man-made fiber producing assets. Assets used to manufacture man-made fibers and assets used in bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.	8

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
22.5	**Manufacture of Nonwoven Fabrics:** Includes assets used in the production of nonwoven fabrics, felt goods including felt hats, padding, batting, wadding, oakum, and fillings, from new materials and from textile mill waste. Nonwoven fabrics are defined as fabrics (other than reinforced and laminated composites consisting of nonwovens and other products) manufactured by bonding natural and/or synthetic fibers and/or filaments by means of induced mechanical interlocking, fluid entanglement, chemical adhesion, thermal or solvent reaction, or by combination thereof other than natural hydration bonding as occurs with natural cellulose fibers. Such means include resin bonding, web bonding, and melt bonding. Specifically includes assets used to make flocked and needle punched products other than carpets and rugs. Assets, as described above, which are used to manufacture nonwovens are elsewhere classified when located in the same plant in an integrated operation with man-made fiber producing assets. Assets used to manufacture man-made fibers and assets used in bleaching, dyeing, printing, and other similar finishing processes, are elsewhere classified.	10
23.0	**Manufacture of Apparel and Other Finished Products:** Includes assets used in the production of clothing and fabricated textile products by the cutting and sewing of woven fabrics, other textile products, and furs; but does not include assets used in the manufacture of apparel from rubber and leather.	9
24.1	**Cutting of Timber:** Includes logging machinery and equipment and road building equipment used by logging and sawmill operators and pulp manufacturers for their own account.	6
24.2	**Sawing of Dimensional Stock from Logs:** Includes machinery and equipment installed in permanent or well established sawmills.	10
24.3	**Sawing of Dimensional Stock from Logs:** Includes machinery and equipment in sawmills characterized by temporary foundations and a lack, or minimum amount, of lumber handling, drying, and residue disposal equipment.	6
24.4	**Manufacture of Wood Products, and Furniture:** Includes assets used in the production of plywood, hardboard, flooring, veneers, furniture, and other wood products, including the treatment of poles and timber.	10

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
26.1	**Manufacture of Pulp and Paper:** Includes assets for pulp materials handling and storage, pulp mill processing, bleach processing, paper and paperboard manufacturing, andon-line finishing. Includes pollution control assets and all land improvements associated with the factory site or production process such as effluent ponds and canals, provided such improvements are depreciable butdoes not include buildings and structural components as defined insection 1.48-1(e)(1) of IRS regulations. Includes steam and chemical recovery boiler systems, with any rated capacity, used for the recovery and regeneration of chemicals used in manufacturing. Does not include assets used either in pulpwood logging, or in the manufacture of hardboard.	13
26.2	**Manufacture of Converted Paper, Paperboard, and Pulp Products:** Includes assets used for modification, or remanufacture of paper and pulp into converted products, such as paper coated off the paper machine, paper bags, paper boxes, cartons and envelopes. Does not include assets used for manufacture of nonwovens that are elsewhere classified.	10
28.0	**Manufacture of Chemicals and Allied Products:** Includes assets used to manufacture basic organic chemicals; chemical products to be used in further manufacture, such as synthetic fibers and plastics materials; and finished chemical products. Includes assets used to further process manmade fibers, to manufacture plastic film, and to manufacture nonwoven fabrics, when such assets are located in the same plant in an integrated operation with chemical products producing assets. Also includes assets used to manufacture photographic supplies, such as film, photographic paper, sensitized photographic paper, and developing chemicals. Includes all land improvements associated with plant site or production processes, such as effluent ponds and canals, provided such land improvements are depreciable. Does not include assets used in the manufacture of finished rubber and plastic products or in the production of natural gas products, butane, propane, and by-products of natural gas plants.	9
30.1	**Manufacture of Rubber Products:** Includes assets used for the production of products from natural, synthetic, or reclaimed rubber, gutta percha, balata, or gutta siak, such as tires, tubes, rubber footwear, mechanical rubber goods, heels and soles, flooring, and rubber sundries; and in the recapping, retreading, and rebuilding of tires.	14

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
30.11	**Manufacture of Rubber Products--Special Tools and Devices:** Includes assets defined as special tools, such as jigs, dies, mandrels, molds, lasts, patterns, specialty containers, pallets, shells; and tire molds, and accessory parts such as rings and insert plates used in activities as defined in class 30.1. Does not include tire building drums and accessory parts and general purpose small tools such as wrenches and drills, both power and hand-driven, and other general purpose equipment such as conveyors and transfer equipment.	4
30.2	**Manufacture of Finished Plastic Products:** Includes assets used in the manufacture of plastics products and the molding of primary plastics for the trade.Does not include assets used in the manufacture of basic plastics materials nor the manufacture of phonograph records.	11
30.21	**Manufacture of Finished Plastic Products--Special Tools:** Includes assets defined as special tools, such as jigs, dies, fixtures, molds, patterns, gauges, and specialty transfer and shipping devices, used in activities as defined in class 30.2. Special tools are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	3
31.0	**Manufacture of Leather and Leather Products:** Includes assets used in the tanning, currying, and finishing of hides and skins; the processing of fur pelts; and the manufacture of finished leather products, such as footwear, belting, apparel, and luggage.	11
32.1	**Manufacture of Glass Products:** Assets used in the production of flat, blown, or pressed products of glass, such as float and window glass, glass containers, glassware and fiberglass. Does not include assets used in the manufacture of lenses.	14
32.11	**Manufacture of Glass Products-Special Tools:** Assets defined as special tools such as molds, patterns, pallets, and specialty transfer and shipping devices such as steel racks to transport automotive glass, used in activities as defined in class 32.1. Special tools are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches & drills, hand or power-driven, and other general purpose equipment such as conveyors, transfer equipment, & materials handling devices.	2

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
32.2	**Manufacture of Cement:** Includes assets used in the production of cement, but does not include any assets used in the manufacture of concrete and concrete products nor in any mining or extraction process.	20
32.3	**Manufacture of Other Stone and Clay Products:** Includes assets used in the manufacture of products from materials in the form of clay and stone, such as brick, tile and pipe; pottery and related products, such as vitreous-china, plumbing fixtures, earthenware and ceramic insulating materials; and also includes assets used in manufacture of concrete and concrete products. Does not include assets used in any mining or extraction processes.	15
33.2	**Manufacture of Primary Nonferrous Metals:** Includes assets used in the smelting, refining, and electrolysis of nonferrous metals from ore, pig, or scrap, the rolling, drawing, and alloying of nonferrous metals; the manufacture of castings, forgings, and other basic products of nonferrous metals; and the manufacture of nails, spikes, structural shapes, tubing, wire, and cable.	14
33.21	**Manufacture of Primary Nonferrous Metals--Special Tools:** Includes assets defined as special tools such as dies, jugs, molds, patterns, fixtures, gauges, and drawings concerning such special tools used in the activities as defined in class 33.2, Manufacture of Primary Nonferrous Metals. Special tools are specifically designed for the production or processing of particular products or parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and rills, hand & power-driven, & other general purpose equipment such as conveyors, transfer equipment & materials handling devices. Rolls, mandrels & refractories are not in class 33.21 but are included in class 33.2.	6
33.3	**Manufacture of Foundry Products:** Includes assets used in the casting of iron and steel, including related operations such as molding and coremaking. Also includes assets used in the finishing of castings and patternmaking when performed at the foundry, all special tools and related land improvements.	14
33.4	**Manufacture of Primary Steel Mill Products:** Includes assets used in the smelting, reduction, and refining of iron and steel from ore, pig, or scrap; the rolling, drawing and alloying of steel; the manufacture of nails, spikes, structural shapes, tubing, wire, and cable. Includes assets used by steelservice centers, ferrous metal forges, and assets used in coke production, regardless of ownership. Also includes all special tools used in the above activities.	15

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
34.0	**Manufacture of Fabricated Metal Products:** Assets used in the production of metal cans, tinware, fabricated structural metal products, metal stampings, and other ferrous and nonferrous metal and wire products not elsewhere classified. Does not include assets used to manufacture non-electric heating apparatus.	12
34.01	**Manufacture of Fabricated Metal Products--Special Tools:** Assets defined as special tools such as dies, jigs, molds, patterns, fixtures, gauges, and returnable containers and drawings concerning such special tools used in the activities as defined in class 34.0. Special tools are specifically designed for the production or processing of particular machine components, products, or parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches & drills, hand or power-driven, and other general purpose equipment such as conveyors, transfer & material handling devices.	3
35.0	**Manufacture of Electrical and Non-Electrical Machinery and Other Mechanical Products:** Includes assets used to manufacture or rebuild finished machinery and equipment and replacement parts thereof such as machine tools, general industrial and special industry machinery, electrical power generation, transmission, and distribution systems, space heating, cooling, and refrigeration systems, commercial and home appliances, farm and garden machinery, construction machinery, mining and oil field machinery, internal combustion engines (except those elsewhere classified), turbines (except those that power airborne vehicles), batteries, lamps and lighting fixtures, carbon and graphite products, and electromechanical and mechanical products including business machines, instruments, watches and clocks, vending and amusement machines, photographic equipment, medical and dental equipment and appliances, and ophthalmic goods. Does not include assets used in mining, assets used in the manufacture of primary ferrous and nonferrous metals, assets included in class 00.11 through 00.4.	10
36.0	**Manufacture of Electronic Components, Products and Systems:** Includes assetsused in the manufacture of electronic equipment, computation, instrumentation and control systems.	6
36.1	**Any Semiconductor Manufacturing Equipment:** Includes equipment used in the manufacturing of semiconductors if the primary use of the semiconductors is in products and systems defined in class 36.0.	5

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
37.11	**Manufacture of Motor Vehicles:** Includes assets used in the manufacture and assembly of finished automobiles, trucks, trailers, motor homes, and buses. Does not include assets used in mining, printing and publishing production of primary metals, electricity, or steam, or the manufacture of glass, industrial chemicals, batteries, or rubber products, which are classified elsewhere. Includes assets used in manufacturing activities elsewhere classified other than those excluded above, where such activities are incidental to and an integral part of the manufacture and assembly of finished motor vehicles such as the manufacture of parts and subassemblies of fabricated metal products , electrical equipment, textiles, plastics, leather, and foundry and forging operations. Does not include any assets not classified in manufacturing activity classes, e.g., does not include any assets classified in asset guideline classes 00.11 through 00.4. Activities will be considered incidental to the manufacture and assembly of finished motor vehicles only if 75 percent or more of the value of the products produced under one roof are used for the manufacture and assembly of finished motor vehicles. Parts that are produced as a normal replacement stock complement in connection with the manufacture and assembly of finished motor vehicles are considered used for the manufacture assembly of finished motor vehicles. Does not include assets used in the manufacture of component parts if these assets are used by taxpayers not engaged in the assembly of finished motor vehicles.	12
37.12	**Manufacture of Motor Vehicles--Special Tools:** Includes assets defined as special tools, such as jigs, dies, fixtures, molds, patterns, gauges, and specialty transfer and shipping devices, owned by manufacturers of finished motor vehicles and used in qualified activities as defined in class 37.11. Special tools are specifically designed for the production or processing of particular motor vehicle components and have no significant utilitarian value, and cannot be adapted to further or different use, and changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, hand & power driven and other general purpose equipment such as conveyors, transfer & material handling.	3
37.2	**Manufacture of Aerospace Products:** Includes assets used in the manufacture and assembly of airborne vehicles and their component parts including hydraulic, pneumatic, electrical and mechanical systems. Does not include assets used in the production of electronic airborne detection, guidance, control, radiation, computation, test, navigation and communication equipment.	10

IRS Asset Class	Economic Lives of Assets Used	Class Life In Years
37.31	**Ship and Boat Building Machinery and Equipment:** Includes assets used in the manufacture and repair of ships, boats, caissons, marine drilling rigs and special fabrications not included in asset classes 37.32 & 37.33. Specifically includes all manufacturing and repairing machinery and equipment, including machinery and equipment used in the operation of assets included in class 37.32.	12
37.32	**Ship and Boat Docks and Land Improvements:** Includes assets used in the manufacture and repair of ships, boats, caissons, marine drilling rigs, and special fabrications not included in asset classes 37.31 and 37.33. Specifically includes floating and fixed dry docks, ship basins, graving docks, shipways, piers, and all other land improvements such as water, sewer, and electric systems. Excludes buildings and their structural components.	16
37.33	**Ship and Boat Building--Special Tools:** Includes assets defined as special tools such as dies, jigs, molds, patterns, fixtures, gauges, and drawings concerning such special tools used in the activities defined in classes 37.31 and 37.32. Special tools are specifically designed for the production or processing of particular machine components, products, or parts, and have not significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	6
39.0	**Manufacture of Athletic, Jewelry and Other Goods:** Includes assets used in the production of jewelry; musical instruments; toys and sporting goods; motion picture and television films and tapes; and pens, pencils, office and art supplies, brooms, brushes, caskets, etc.	12

Unless otherwise noted, all of the asset classes and class lives listed above are presented as set forth in IRS Publication 946. If the business activity is not listed herein, refer to IRS Publication 946. If not there, use appraisal judgment to determine the economic life and document your findings.

***** These items are from March 1994 Marshall & Swift life expectancy guidelines, and are noted therein as: "Not from the IRS but are a composite of studies of equipment, bookkeeping practices and appraisers' opinions."

****** These items are from the 1994 PVD economic lives guide.

******* These items are from the 2001 PVD economic life guideline.