

Personal property is defined as, "That property which is not a part of or a fixture to land or improvements in that it can be moved without damage to itself or the real property". Every person or business that owns or holds tangible personal property shall list said property for assessment. Kansas Statutes state that the filing deadline is March 15 of each year. Assessment rendition forms are mailed each January as a courtesy for the purpose of the taxpayer filing their personal property. Should you not receive an assessment rendition form, contact this office immediately.

Items that should be reported are:

- Trucks and pickups tagged 16,000 pounds or more
- Non-highway vehicles
- Mopeds, 3 & 4 wheelers, snowmobiles, golf cars, all-terrain vehicles (ATVs) & dune buggies.
- Travel trailers, camping trailers & fifth-wheelers that are NOT SELF-CONTAINED.
- Flatbed, utility and horse trailers
- Manufactured homes that are not considered Real Property
- Construction Equipment
- Aircraft
- Business machinery & equipment purchased prior to July 1, 2006

First time filers, especially businesses, are encouraged to contact our office for assistance and to assure that items are properly listed.

Assessment rendition forms must be returned by March 15 to avoid penalties. Penalties for late filing are required per Kansas Statutes Annotated (K.S.A. 79-1422) as follows:

- **March 16 to April 1 - 5% penalty**
- **April 16 to May 15 - 10% penalty**
- **May 16 to June 15 - 15% penalty**
- **June 16 to July 15 - 20% penalty**
- **July 16 and thereafter -25% penalty**
- **Failure to file - 50% penalty**

Article II, Section I of the Kansas Constitution provides that: Tangible personal property shall be classified into six subclasses and assessed uniformly by subclass at the following assessment percentages.

1. Manufactured homes used for residential purposes: 11.5%.
2. 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, which shall be assessed at 25% otherwise 30%.

3. 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%.
4. All categories of motor vehicles not defined and specifically valued and taxed by the tag and tax system 30%.
5. 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 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, otherwise 25%

All other tangible personal property not otherwise specifically classified is assessed at 30%.