

Example = 2019 Ram Truck (\$40,000) = \$624 Tax / Tagged
 All-Terrain Vehicle (\$40,000) = \$2,268 Taxes
 Golf Cart (\$10,000) = \$570 Taxes

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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	Assessment %
2.01	Mobile/Manufactured Homes used for residential purposes	11.5%
2.02	Mineral Leasehold interests, <i>except</i> 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, <i>except</i> 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 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 news of such property.	25%
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.	5%

2025 = .20%
 2026 = .115%

Example = Cabin (\$250,000) = \$3,660 Taxes / Boat Dock (\$70,000) = \$2,740 Taxes

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.
- **Off Road Vehicles:** golf carts, snowmobiles, off-road motorcycles, mopeds, ATVs, ROVs, etc.
- **Truck Campers and Travel Trailers:** those that do not meet the statutory definition of a “recreational vehicle” and are not “RV” titled.
- **Tiny Homes** – when determined to be personal property
- **Trailers (non-commercial):** motorcycle and snowmobile trailers, utility trailers, horse trailers, and any other trailer that is not used for any commercial purpose.
- **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.
- **Marine Equipment:** boat trailers and boat motors that do not qualify as watercraft.

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%.

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. Additionally, all property classified as “Other” subclass 6 with a **purchase price** of **\$750 or less** is exempt.

- 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]

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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 golf carts and hot air balloons in the “Other” subclass. Nationally recognized publications are prescribed for valuing aircraft, watercraft, off road vehicles, 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 “Other” personal property. 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.

Recreational Vehicles

Policy

Kansas law defines a "recreational vehicle" as a vehicular type unit that has been built on or for use on a chassis and has been designed primarily as living quarters for recreational, camping, vacation, or travel use. This vehicle has its own motive power or is mounted on or drawn by another vehicle with a body width not exceeding 102 inches (8½ ft.) and a body length not exceeding 45 feet. It must also have **all** of the following features and any other standard feature/component adopted in the FMVSS uniform standards code for RVs:

1. an electrical system which operates above 12 volts.
2. provisions for plumbing.
3. heating.

If the recreational vehicle meets **all** of the criteria listed in the statute, it will be registered with a Recreational Vehicle usage and will have a notation on the title that it is a recreational vehicle.

Recreational Vehicles - Taxed by Empty Weight & Age, not by Value & Mill Levy

- Vehicles titled as Recreational Vehicles are classified under the "taxed when tagged" category but the property taxes are calculated on the age and weight of the recreational vehicle. The "age and weight" basis for tax value *cannot be* adjusted for condition or mileage of the vehicle.
- RV-Titled vehicles, like other taxed when tagged vehicles, have registration years which are based on parts of two calendar years. When an RV changes age categories 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.

Vehicles Titled as Recreational Vehicles (RV)

- Motor homes, campers, and travel trailers that meet the statutory definition of recreational vehicle are *required* to be titled as recreational vehicles.

Calculating the RV Tax

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 \$0.90 per 100 pounds of weight.
- 6 years to 10 years \$50.00 plus \$0.70 per 100 pounds of weight.
- 11 years or more \$30.00 plus \$0.50 per 100 pounds of weight.
- 1981 & older models \$30.00 flat rate with no additional tax for weight.

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.

2024 Calendar Year Watercraft Minimum Appraised Value Chart

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February 1, 2024

Pursuant to K.S.A. 2016 Supp. 79-5501, the assessed value of 5% on any watercraft shall cause the annual tax bill to be not less than \$12. The 2023 county average tax rate, stated as a decimal multiplier per dollar of assessed valuation, is provided for determining the tax obligation during the 2021 tax year. The value listed in the Appraised Minimum value column is for the 2021 year.

County	2023 County Average Tax Rate	Appraised Minimum Value	County	2023 County Average Tax Rate	Appraised Minimum Value
Allen	0.164063	1,463	Linn	0.104339	2,300
Anderson	0.138823	1,729	Logan	0.148390	1,617
Atchison	0.131723	1,822	Lyon	0.143961	1,667
Barber	0.161383	1,487	Marion	0.156377	1,535
Barton	0.154307	1,555	Marshall	0.126850	1,892
Bourbon	0.168611	1,423	McPherson	0.122221	1,964
Brown	0.105320	2,279	Meade	0.149456	1,606
Butler	0.139410	1,722	Miami	0.109026	2,201
Chase	0.135843	1,767	Mitchell	0.165656	1,449
Chautauqua	0.153809	1,560	Montgomery	0.158176	1,517
Cherokee	0.110723	2,168	Morris	0.157245	1,526
Cheyenne	0.138683	1,731	Morton	0.158499	1,514
Clark	0.189844	1,264	Nemaha	0.106957	2,244
Clay	0.143417	1,673	Neosho	0.161950	1,482
Cloud	0.162500	1,477	Ness	0.152124	1,578
Coffey	0.095082	2,524	Norton	0.150999	1,589
Comanche	0.217592	1,103	Osage	0.144095	1,666
Cowley	0.154574	1,553	Osborne	0.163492	1,468
Crawford	0.134927	1,779	Ottawa	0.141598	1,695
Decatur	0.160645	1,494	Pawnee	0.166816	1,439
Dickinson	0.143238	1,676	Phillips	0.178307	1,346
Doniphan	0.115864	2,071	Pottawatomie	0.098303	2,441
Douglas	0.128640	1,866	Pratt	0.164483	1,459
Edwards	0.162166	1,480	Rawlins	0.133264	1,801
Elk	0.170861	1,405	Reno	0.153117	1,567
Ellis	0.111510	2,152	Republic	0.156855	1,530
Ellsworth	0.132974	1,805	Rice	0.128144	1,873
Finney	0.142071	1,689	Riley	0.143036	1,678
Ford	0.166678	1,440	Rooks	0.142388	1,686
Franklin	0.137589	1,744	Rush	0.170888	1,404
Geary	0.138836	1,729	Russell	0.163376	1,469
Gove	0.152308	1,576	Saline	0.126675	1,895
Graham	0.166530	1,441	Scott	0.150586	1,594
Grant	0.119951	2,001	Sedgwick	0.119639	2,006
Gray	0.135860	1,767	Seward	0.157687	1,522
Greeley	0.238864	1,005	Shawnee	0.146087	1,643
Greenwood	0.169346	1,417	Sheridan	0.138241	1,736
Hamilton	0.193750	1,239	Sherman	0.149632	1,604
Harper	0.158367	1,515	Smith	0.177534	1,352
Harvey	0.155528	1,543	Stafford	0.145378	1,651
Haskell	0.138370	1,734	Stanton	0.196635	1,221
Hodgeman	0.176976	1,356	Stevens	0.140383	1,710
Jackson	0.141337	1,698	Sumner	0.156293	1,536
Jefferson	0.132789	1,807	Thomas	0.158062	1,518
Jewell	0.150489	1,595	Trego	0.137377	1,747
Johnson	0.110737	2,167	Wabaunsee	0.134937	1,779
Kearny	0.154490	1,553	Wallace	0.175997	1,364
Kingman	0.154144	1,557	Washington	0.125207	1,917
Kiowa	0.147170	1,631	Wichita	0.165190	1,453
Labette	0.178182	1,347	Wilson	0.139213	1,724

Flow Chart for valuation and taxation of “taxed when tagged”, tax roll and 16M/20M motor vehicles

