

**2009 TAX YEAR KANSAS PERSONAL PROPERTY ASSESSMENT FORM**  
**FILE WITH THE COUNTY APPRAISER BY MARCH 15<sup>th</sup>**

COUNTY RECEIVED DATE:
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County: SHAWNEE Appraiser Mailing Address: 1515 NW SALINE  
 City: TOPEKA, KANSAS Zip: 66618 Phone: (785) 233-2882

Location of Property if Different Than Mailing Address: \_\_\_\_\_

**Owner Information:**

Daytime Phone Number: \_\_\_\_\_  
 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, that 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 on the first day of January.

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

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

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

**NOTICE:** Every person who owns or holds tangible personal property shall annually list said property for assessment with the county appraiser. Property held but taxable to others, shall be listed in the name of the owner on Schedule 7. Filing deadline is on or before March 15<sup>th</sup>. This statement must be signed by the property owner, or the person who is required by K.S.A. 79-303 to list personal property on behalf of the owner. In addition, if this statement is prepared by a tax preparer, this statement must also be signed by the preparer, certifying that the statement is true and correct. The penalty for late filing is 5% per month up to a maximum of 25%, the penalty for failure to file is 50%. This is pursuant to Kansas Statutes 79-301, 79-303, 79-306 and 79-1422.

**COUNTY USE ONLY**

<b>DATE CHECKED IN</b> _____	<b>CHECKED IN BY</b> _____	<b>DATE FORM COMPLETED</b> _____	<b>FORM COMPLETED BY</b> _____
<b>SCHED 7 FORWARDED</b> ON _____ BY _____	_____ <b>BOAT</b>	___ <b>TRAILER</b> ___ <b>TRUCK</b>	___ <b>MISC</b> ___ <b>NON-HWY</b>

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 & VIN NUMBER	MODEL YEAR	WIDTH X LENGTH (NOT INCLUDING HITCH)	DOUBLE OR SINGLE WIDE
	YES	NO	COMMENTS:
SKIRTING			If yes, type: wood shiplap, masonite, simulated stone, other
CENTRAL A/C			
CARPORT/PATIO			If yes, length & width:
DECKS			If yes, length & width:
CANOPIES/AWNINGS			If yes, length & width:
OTHER ADDITIONS: shed, garage			If yes, length & width:

**SCHEDULE 4: MOTOR VEHICLES DESIGNED FOR ROAD USE (vehicles not considered tax & tag)**

Medium and Heavy Duty Trucks, Non Highway Titled Motor Vehicles, Buses, etc.

Make	Model	Year	Tag Weight	Vehicle ID # & Tag Number	Fuel Type Gas/Diesel	Wheel Power (2x2,4x4,6x4)	Brakes Air/Hydraulic	Lift yes/no	Sleeper yes/no	AC yes/ no

**SCHEDULE 6: PERSONAL PROPERTY NOT ELSEWHERE CLASSIFIED (See notation below for proration)**

**\* BOATS & MARINE: Inboard, Outboard, Sail, Jet Ski, Pontoon, House, Boat Motors, etc**

KA # & Description (inboard, outboard, sail, jet ski, etc.)	Make	Model Name or Number	Year	Length	Hull Type	Motor Type	Fuel Type	Starter Type	Motor Make / Model	Motor Year	Horsepower

**TRAILERS: Boat, Horse, Utility, ext. (Commercial use trailers should be listed on schedule 5)**

VIN Number	Type of Trailer	Make	Model	Year	Length	Purchase Price	Year of Purchase	# of Axles	Tag Number

**TRAVEL TRAILERS & CAMPERS THAT ARE NOT "RV" TITLED: Camping, Slide-Ins, etc.**

Desc. (5 <sup>th</sup> wheel, pop up camper, etc.)	Make	Model	Year	Vin Number	Sink Yes/No	Shower Yes/No	Toilet Yes/No	Length	# of Axles

**OFF ROAD VEHICLES: Golf Carts, Snowmobiles, ATV's, etc.**

Desc. (golf cart, atv, etc)	VIN Number	Make	Model	Year	Purchase Price	Year of Purchase	Horsepower or CC's	Gas/Electric	# of wheels (3,4,6,8)

**AIRCRAFT: Airplanes, Helicopter, etc., (Owner must provide documentation for engine hours upon request)**

Desc. (plane, balloon, helicopter, etc)	Make and Serial Number	Model	Year	Number of engine	Airtime Hours	NR Number

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

Desc. (M&E), truck bed, etc.)	Make/Model	Year	Purchase Price	Year of Purchase	Purchased New or Used	Material (steel/alum)

\* If a vessel is acquired or sold after January 1<sup>st</sup> and prior to September 1<sup>st</sup>, notify the county appraiser's office by December 20<sup>th</sup> and the value will be prorated for the number of months owned.

**SCHEDULE 5: CLASS 2.05 COMMERCIAL INDUSTRIAL MACHINERY AND EQUIPMENT  
INCLUDING ALL TYPES OF OFFICE FURNITURE**

NOTE: If additional lines are needed, attach supplemental schedules or computer printout with same format.  
For leased, loaned, borrowed or otherwise held equipment, see schedule 7.  
Supplies and Spare Parts are to be listed on schedule 6.

Description Of The Piece Of Property 1	Purchase Date 2	Purchased New/Used 3	Age at Purchase 4	Purchase Price 5	Asset Number 6	Location Of Property 7	Category Of Property (Equipment, Supplies, or Non-Production) 8
1.							
2.							
3.							
4.							
5.							
6. Phones/Phone Systems							
7. Signs							

**SUPPLIES AND SPARE PARTS – NON-INVENTORY (AMOUNTS AS OF JANUARY 1)**

Supplies: \$ _____	Spare Parts: \$ _____	Machinery/Equipment not used: \$ _____
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Include trailers, beds of chassis cab trucks, back hoes, fork lifts, office furniture, etc., used for commercial purposes.

**SCHEDULE 5B: DIGITAL TELEVISION MACHINERY & EQUIPMENT (Acquired prior to July 1, 2006)**

Refer to instructions on page 4 for exemptions effective tax year 2007 forward.

FOR COUNTY USE

Item	Year of Purchase	Purchased New/Used?	Age at Purchase	Purchase Price	Life	Used Factor	RCWN	Appraised Factor	Appraised Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

1.

2.

**SCHEDULE 5C: DIGITAL RADIO MACHINERY & EQUIPMENT (Acquired prior to July 1, 2006)**

Refer to instructions on page 4 for exemptions effective tax year 2007 forward.

FOR COUNTY USE

Item	Year of Purchase	Purchased New/Used?	Age at Purchase	Purchase Price	Life	Used Factor	RCWN	Appraised Factor	Appraised Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

1.

2.

## INSTRUCTIONS FOR FILING KANSAS PERSONAL PROPERTY ASSESSMENT FORM

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

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

**Machinery & Equipment Credit:** An income tax credit/refund equal to 25% of the property taxes timely paid on commercial or industrial machinery and equipment listed on Schedules 5 or 6 (of this return) is available from the state. This credit can be claimed on Kansas Schedule K-64 and filed with your Kansas income tax, privilege tax, or insurance company premiums tax returns.

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. Vehicles that not designed to operate on public roads are listed on Schedule 5 or 6. "Haul for hire" motor carrier vehicles are reported to the state.

**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 designed to operate on public roads. 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. \* **Digital television and radio equipment** that qualifies for a personal property tax credit pursuant to HB2583 must be listed separately on Schedule 5B (digital television equipment) or Schedule 5C (digital radio equipment).

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 2007 Forward:** Machinery and equipment with a "**retail cost when new**" of **\$1500 or less** is *expressly exempt* from taxation. In addition, all machinery and equipment that is **acquired after June 30, 2006**, (physically delivered) via a bona fide purchase or lease-purchase or is transported into the state for expansion of an existing business or creation of a new business is *expressly exempt* from taxation.

**SCHEDULE 6:** Other personal property not elsewhere classified is any taxable personal property that can not be listed on Schedules 1 through 5. Personal property that may qualify as "Other" includes boats, jet skis, off-road motorcycles, ATVs, snowmobiles, race cars, non-commercial trailers, travel trailers that are not Kansas RV-titled, etc. **Note:** The owner of record must notify the county appraiser by December 20<sup>th</sup> of the sale or acquisition of any watercraft so the value can be prorated for the number of months it is owned.

**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.

**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. PV-PP-1A (REV 6/06) Page 3 of 4

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

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