



**Wyandotte County Appraiser's Office**  
Eugene (Gene) Bryan, Jr., RMA. CKA  
County Appraiser

January 1, 2009

Dear Taxpayer:

Every person, association, company or corporation who owns, holds or controls any tangible personal property, is required by law to list their property for assessment with the county appraiser's office on or before March 15<sup>th</sup> of each year. As a general rule, all tangible personal property must be listed in the taxing district where the property is located on the first day of January.

Property to list includes:

- . Furniture & fixtures
- . Machinery & equipment
- . Construction in process
- . Tanks (above and underground)
- . Trucks tagged with weight over 12M
- . Truck beds, bodies and truck mounted equipment
- . Trailers (including office and storage)

Leased or borrowed items, under control of the taxpayer, must also be listed with the name and address of the owner.

Page 2 of the rendition contain additional instructions which will assist you in listing your assets.

Returns must be signed and returned to the Appraiser's Office by March 15, 2009. Failure to do so in a timely manner will result in penalties which range from 5% up to and including 50%.

If you have any questions, please contact the Commercial Personal Property Department at (913) 573-8461.

**20\_\_ TAX YEAR, KANSAS PERSONAL PROPERTY ASSESSMENT FORM**  
**FILE WITH THE COUNTY APPRAISER BY MARCH 15<sup>TH</sup>**

County: \_\_\_\_\_ Appraiser Mailing Address: \_\_\_\_\_  
 City: \_\_\_\_\_, KANSAS Zip: \_\_\_\_\_ Phone: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

<b>County Account Number:</b>	<b>Location of Property if Different Than Mailing Address:</b>
<b>Owner of Record (please print):</b>	<b>Taxpayer - if different than owner (please print):</b>
<b>Mailing Address:</b>	<b>Daytime Phone Number:</b>
	<b>If Business, Name of Business:</b>
	<b>Type of Business:</b>
	<b>Date Started In County:</b>

**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 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**

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	2.2A	OIL & GAS WORKING INTEREST		25/30%				
2	2.2B	PRESCRIB EQUIP (25% income tax credit)		25/30%				
2	2.2C	OIL & GAS ROYALTY INTEREST		30%		XXX	XXXXX	
2	2.2D	ITEMIZED EQUIP (25% income tax credit)		30%				
3	2.3	PUBLIC UTILITIES (Locally Assessed)		33%				
4	2.4A	HVY & NON-HWY MOTOR VEHICLE		30%				
4	2.4B	16 & 20m MTR VEH (separate certification)		20%				
5	2.5A	COMM INDST M&E (25% income tax credit)		25%				
5	2.5B	*DIGITAL TV (property tax credit)		25%				
5	2.5C	*DIGITAL RADIO (property tax credit)		25%				
6	2.6A	OTHER NON-COMM		30%				
6	2.6B	MARINE & BOAT TRAILER (legislative)		30%				
6	2.6C	OTHER COMM (25% income tax credit)		30%				
<b>TOTALS FOR THIS RETURN:</b>				XXX				
7	PROPERTY HELD BUT TAXABLE TO OTHERS (vending machines, leased equip, etc.)					YES _____	NO _____	

## INSTRUCTIONS FOR FILING KANSAS PERSONAL PROPERTY ASSESSMENT FORM

File a return in each county where 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 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. 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 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. "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. 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 K.S.A. 79-2980 and K.S.A. 79-2981 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:** Machinery and equipment with a "**retail cost when new**" of **\$1500 or less** is *expressly exempt* from taxation. In addition, all machinery and equipment **acquired after June 30, 2006**, 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, work-site utility vehicles, 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 of the sale or acquisition of any watercraft. The notification must be given on or before December 20<sup>th</sup>, so the value can be prorated for the number of months it is owned.

**Exemption:** Personal property not elsewhere classified (subclass 6) whose **purchase price is \$750 or less** is *expressly exempt* from taxation.

**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.

**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 Wide	Grade	Condition	County Use			
1.											
	Yes	No	Skirting and central A/C is included in the base value unless otherwise noted.								
Skirting											
Central A/C											
Carport											
Decks											
Canopies											
Other Additions (sheds, etc.)											

SCHEDULE 4: MOTOR VEHICLES DESIGNED FOR ROAD USE													
Medium And Heavy Duty Trucks, Non Highway Titled Motor Vehicles, Micro-utility Trucks, Buses etc..													
Make	Model	Mod 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.													
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 5A: COMMERCIAL & INDUSTRIAL MACHINERY & EQUIPMENT (Acquired prior to July 1, 2006)										
Refer to instructions on page 2 for exemptions effective tax year 2007 forward.										
Item (1)	Year of Purchase (2)	Purchased New/Used? (3)	Age at Purchase (4)	Purchase Price (5)	FOR COUNTY USE					
					Life (6)	Used Factor (7)	RCWN (8)	Appraised Factor (9)	Appraised Value (10)	
1.										
2.										
3.										
Includes trailers, beds on chassis cab trucks, backhoes, forklifts, office furniture, etc., used for commercial purposes. See Schedule 7 for listing property belonging to others.										

SCHEDULE 5B: DIGITAL TELEVISION MACHINERY & EQUIPMENT (Acquired prior to July 1, 2006)										
Refer to instructions on page 2 for exemptions effective tax year 2007 forward.										
Item (1)	Year of Purchase (2)	Purchased New/Used? (3)	Age at Purchase (4)	Purchase Price (5)	FOR COUNTY USE					
					Life (6)	Used Factor (7)	RCWN (8)	Appraised Factor (9)	Appraised Value (10)	
1.										
2.										

SCHEDULE 5C: DIGITAL RADIO MACHINERY & EQUIPMENT (Acquired prior to July 1, 2006)										
Refer to instructions on page 2 for exemptions effective tax year 2007 forward.										
Item (1)	Year of Purchase (2)	Purchased New/Used? (3)	Age at Purchase (4)	Purchase Price (5)	FOR COUNTY USE					
					Life (6)	Used Factor (7)	RCWN (8)	Appraised Factor (9)	Appraised Value (10)	
1.										
2.										

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

<b>SCHEDULE 6: PERSONAL PROPERTY NOT ELSEWHERE CLASSIFIED</b>										
<b>BOATS &amp; MARINE:</b> Inboard, Outboard, Sail, Jet Ski, Pontoon, House, Boat Motors, etc..										
Description (inboard, outboard, sail, etc.)	Make	Model	Model Year	Length	Motor Type (outboard, etc)	Motor Make/Model	Mtr Yr	Horse power	County Use	
1.										
2.										
3.										
<b>TRAILERS:</b> Boat, Horse, Utility, etc.. Commercial use trailers should be listed on Schedule 5.										
Description (boat, horse, utility, car, etc.)	Make	Model	Model Year	Length	Purchase Price	Year of Purchase	No. of Axles	Haul Car?	County Use	
1.										
2.										
3.										
<b>TRAVEL TRAILERS &amp; CAMPERS THAT ARE NOT "RV" TITLED:</b> Camping, Slide-Ins etc..										
Description (5 <sup>th</sup> wheel, camping, 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.										
<b>OFF ROAD VEHICLES:</b> Golf Carts, Snowmobiles, ATVs, Work-site Utility Vehicles, etc..										
Description (golf cart, ATV, dirt bike, etc.)	Make	Model	Model Year	Purchase Price	Year of Purchase	Horse-power/CC	Gas/Elec	# of Wheels	County Use	
1.										
2.										
3.										
<b>AIRCRAFT:</b> 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.	Engine Hours	Rated Seats	County Use		
1.										
2.										
<b>ALL OTHER PROPERTY NOT ELSEWHERE CLASSIFIED:</b> Machinery and equipment no longer used for commercial purposes, non-commercial beds on cab and chassis trucks, etc..										
Description	Item Name	Make/Model	Model Year	Purchase Price	Year Purchased	Purchased New or Used	Material (steel/alum)	County Use		
1.										
2.										
3.										

<b>SCHEDULE 7: PERSONAL PROPERTY HELD BUT TAXABLE TO OTHERS</b>						
<b>Refer to Schedule 5 instructions on page 2 for exemptions effective tax year 2007 forward.</b>						
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.						
<b>Exempt entities</b> – 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.						
<b>Note:</b> Include any number(s) that the lessor may use to identify lease or lease-purchase property.						