

**DETAILED INSTRUCTIONS FOR FILING
KANSAS PERSONAL PROPERTY ASSESSMENT FORM for 2023**

PLEASE SIGN AND RETURN THE ATTACHED FORM ON OR PRIOR TO MARCH 15, 2023 by mail or in person. Faxes and emails are not accepted. Postmarks by USPS, Fed Ex & UPS will be accepted on or before March 15 however METERED MAIL & COMPUTER-GENERATED POSTAGE ARE NOT an acceptable proof of an actual mailing date. Check this assessment form for a complete and correct listing of your personal property based on ownership January 1, 2023. If there is any information that is incorrect or not listed please make any corrections, additions, and deletions before returning to the County Appraiser's office prior to March 15. If you receive more than one form please complete and return ALL forms that are received. For all personal property sold, please keep a bill of sale, as well as provide one to our office to make sure the property is removed accurately according to Kansas statutes. ****IMPORTANT** ALL FORMS MUST BE SIGNED BY THE OWNER. If there is a tax preparer or representative it must still be signed by the OWNER!** File a return in each county where you have taxable personal property located. If personal property is not listed or the rendition is untimely filed, the County Appraiser is required by law to apply an applicable penalty. These penalties are set forth in K.S.A. 79-1422 and K.S.A. 79-1427 (a).

INDIVIDUAL PERSONAL PROPERTY

Exemptions: Personal property not elsewhere classified (subclass 6) whose purchase price is \$750 or less is expressly exempt from taxation. The County MUST be notified of the original purchase price in order to exempt this property from taxation and a bill of sale will be required. **EXEMPTION DOES NOT APPLY TO MOBILE HOMES OR VEHICLES.** Gifts or below value purchase prices may not be automatically exempt from taxation.

WATERCRAFT/BOAT OWNERS

Beginning in 2014 all boats that were previously exempt due to purchase price MAY NO LONGER BE EXEMPT based on the legislative changes. Watercraft purchases less than \$750 MAY be exempt but an original bill of sale will be REQUIRED for the exemption to apply. assessment rate on watercraft for 2023 is 5%, but the minimum tax bill will be \$12.00 per boat (including 1 motor and 1 trailer). 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 20th, so the value can be prorated for the number of months it is owned.

COMMERCIAL PERSONAL PROPERTY

Business personal property would include all equipment, machinery, tools, office equipment, and furniture used in any type of business, whether in an office or conducted out of an individual's home. Items of machinery and equipment, materials, and supplies with a retail cost new of \$1500 or less is expressly exempt from taxation. In addition, all machinery and equipment that is acquired after June 30, 2006, via a bona fide purchase or is transported into the state for expansion of an existing new business is expressly exempt from taxation. **MOTOR VEHICLES ARE NOT EXEMPT!**

COMMERCIAL TRUCKS & TRAILERS

Based on changes made by the Kansas statutes all commercial trucks and trailers must have a DOT number and pay an annual vehicle fee to the state of Kansas in lieu of personal property taxes paid to the county. In order for commercial trucks and trailers to be removed from the Gove County tax rolls for 2023 please provide your DOT number and notify the county with a list of vehicles that will be tagged and paid through the State of Kansas. If we are not notified of your DOT number the trucks and trailer will NOT be removed from the Gove County tax rolls. For additional requirements and information please go to www.truckingsks.org.

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

RETURN TO: Gove County Appraisers Office
PO Box 158
520 Washington St, Ste 104
Gove, KS 67736

Types of Personal Property to be Filed with the Appraiser's Office

Below is a list of common items that should be filed. This is not a complete list, so if you have questions as to if something should be filed please contact the Appraiser's Office.

- Airplanes / Helicopters
- All other trailers whether tagged or not
- Antique vehicles not tagged for the road
- ATV's / UTV's (including 3 & 4 Wheelers) / Dirt Bikes
- Boats / Sailboats, boat motors and boat trailers
- Boat lifts and Hydro ports
- Camping / 5th Wheel / Pop-ups trailers not considered RVs or not tagged as an RV
- Golf carts
- Horse trailers not tagged as an RV
- Hot air balloons
- Jet ski and jet ski trailers
- Machinery - backhoes, trenchers, skid steers, etc...
- Mobile Homes / Manufactured Homes NOT on a permanent foundation
- Mopeds
- Motorcycles that are not tagged
- Non-highway / Title only vehicles (stored or under repair)
- Side by Sides
- Slide-in truck campers
- Snowmobiles
- Trucks with a 16M or heavier weight tag
- Oil & Gas wells and equipment used in the operation of an oil & gas well
- Overseas Shipping Containers

What Penalties Apply to Personal Property?

If the personal property is not listed or if the rendition is untimely filed, the County Appraiser is required by law to apply an applicable penalty. These penalties are set forth in K.S.A. 79-1422 and K.S.A. 79-1427(a) as follows:

Filed March 16 th through April 15 th	5%
Filed April 16 th through May 15 th	10%
Filed May 16 th through June 15 th	15%
Filed June 16 th through July 15 th	20%
Filed July 16 th through March 15 th , 2024	25%
Failure to file	50%

Please contact the Gove County Appraiser's office if you have any questions regarding the filing of your personal property rendition.

Gove County Appraisers Office
PO Box 158
520 Washington St, Ste 104
Gove, KS 67736

P: 785-938-2301
F: 785-938-2305
E: govecountyappraiser@yahoo.com

20__ TAX YEAR, KANSAS PERSONAL PROPERTY ASSESSMENT FORM
FILE WITH THE COUNTY APPRAISER BY MARCH 15TH

County: _____ Appraiser Mailing Address: _____
 City: _____, KANSAS Zip: _____ Phone: (____) _____ - _____

County Account Number:	Location of Property if Different Than Mailing Address:
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Owner of Record (please print):	Taxpayer - if different than owner (please print):
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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 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 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 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	2.2	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	16 & 20m MTR VEH (separate certification)		20%				
5	2.5	COMM INDST M&E		25%				
5	2.6A	OTHER NON-BUSINESS		30%				
6	2.6B	MARINE EQUIPMENT **		30%				
6	2.6C	OTHER COMM		30%				
		WATERCRAFT (separate Const. category)		5%				
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 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 15th. By law, this form must be completed, signed and filed with the county appraiser by March 15th. A written request for an extension must be filed with the county appraiser prior to March 15th 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%.

Note: Machinery & Equipment Income Tax Credit has been repealed for all tax years beginning after Dec. 31, 2011. 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: 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 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 cannot be listed on Schedules 1 through 5. Personal property that may qualify as "Other" includes off-road motorcycles, ATVs, work-site utility vehicles, snowmobiles, golf carts, race cars, non-commercial trailers, travel trailers that are not Kansas RV-titled, Tiny Home Trailers, etc. Also includes boat trailer and boat motors not listed as Watercraft.

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

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 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 must be listed in Schedule 6. **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 20th,** so the value can be prorated for the number of months it is owned.

Exemption: Any boat that is designed to be propelled through water through human power alone shall be exempt.

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							County Use		
Manufacturer & Model			Model Year	Width x Length (do not include hitch)	Double or Single	Grade	Condition	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 page 2 for exemptions effective tax year 2007 forward.										
										County Use
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										

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 page 2 for exemptions effective tax year 2007 forward.						
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										
Boat motors not considered Watercraft: Boat motors separated and not listed with a watercraft										
Description (Extra Motor)	Make	Model	Model Year	Horse Power	County Use					
1.										
2.										
TRAILERS: Boat trailers (not listed on Watercraft), Horse, Utility, etc. Trailers used for business should be listed on Schedule 5.										
Description (boat,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 (5 th 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.										
OFF ROAD VEHICLES: Golf Carts, Snowmobiles, Dirt Bikes, 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.										
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 (separate KS Constitutional category)									
K.S.A. 2014 Supp. 79-5501: 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 on trailer and any nonelectric motor or motors necessary for the operation of such watercraft on the water. The \$750 exemption is applicable to the watercraft, boat trailers and non-electric motors on this schedule. Watercraft designed to be propelled through water by human power alone shall be exempt.									
Description (inboard,outboard,sail,etc.)	Make	Model	Model Year	Length	Motor Type (outboard, etc.)	Motor Make/Model	Motor Year	Horse Power	County Use
1.									
2.									

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