#### IMPORTANT INFORMATION...PLEASE READ 2025 INSTRUCTIONS FOR FILING A PERSONAL PROPERTY RETURN

Starting January 1, 2025, all individuals and business entities who have filed an initial tangible personal property rendition for taxation, will only need to file with the County Appraiser's office when there is a change on listed property (K.S.A. 79-309.) The Property Rendition shall be filed with the County Appraiser by March 15th. Renditions postmarked after this date will be assessed a late filing penalty. Please note, it will be your responsibility to notify our office, with documentation, of purchases or sales of any personal property.

The County Appraiser shall extend the filing deadline. A request and reason must be in writing and be received in office prior to March 15<sup>th</sup>. (K.S.A. 79-1457)

Address Information: please verify all address information is current and correct. The property or storage location is the physical location where the property is stored. If changes need to be made, please mark through the specific mailing and/or situs address needing updated.

Certification: Check the appropriate box and sign the form. For renditions completed by a tax representative, please note, that all renditions are to be signed by the taxpayer (business owner) AND the tax rendition preparer. Filings without proper signatures will be returned and not processed until received back with correct signatures. A "Declaration of Representative or Agent" does NOT alleviate the need for both signatures. Please be advised that renditions not having both signatures when applicable are subject to penalty. (K.S.A. 79-301, K.S.A. 79-303, K.S.A. 79-305a, K.S.A. 79-306, K.S.A. 79-1422)

For Military Personnel: A Military Affidavit AND a copy of your LES needs to be rendered every year to be considered for exemption.

#### \*\*\*NOTICE\*\*\*

Starting 1/1/2023, a bill of sale will be required to remove all Personal Property off the tax roll, with the exception of Mobile/Manufactured Homes, if the property has been sold. Schedule 6 assets purchased or sold MAY be prorated on or off the tax roll with proper documentation. The Appraiser's office MUST be notified in writing no later than 12/20, pursuant to K.S.A. 79-306c. Business Personal Property is not proratable.

#### INSTRUCTIONS FOR FILING SCHEDULE 1: MANUFACTURED HOMES

#### If you have sold your home, the title must have transferred or you must provide restricted mail receipt and front and back of the completed title mailed to buver.

All manufactured homes that are **not** on a permanent foundation, being of type not removable intact from the real property and are located on land not owned by the owner of the manufactured home must be listed.

#### **INSTRUCTIONS FOR FILING SCHEDULE 4: CLASS 2D HEAVY TRUCKS** A Bill of Sale MUST be submitted for all sold vehicles\*

\*The Appraiser's office MUST be notified in writing by 12/20 for proration on the sale of any heavy truck\*\* All Trucks with 16M or greater weight tags must be reported. Trucks with 16M and 20M weight tags are assessed on schedule 4B with 985500 NAICS and cannot be combined with other property types. Please verify that trucks are listed on the correct schedule according to tag weight.

#### \*\*IF TRUCKS/TRAILERS ARE TAGGED COMMERCIALLY, PROVIDE A COPY OF THE COMMERCIAL **REGISTRATION FOR REMOVAL FROM THE TAX ROLL\*\***

#### **INSTRUCTIONS FOR FILING SCHEDULE 4**

#### A Bill of Sale MUST be submitted for all sold vehicles

\*\*The Appraiser's office MUST be notified in writing by 12/20 for proration on the sale of any personal property\*\* Non-Highway or Off Road Vehicles (without current tags)

- (PU) Pickup (AU) Automobile (VN) Van All trucks 16M or larger
  - (BU) Bus (MC) Motorcycle

(JP) Jeep \*Note: All Trucks with 16M or larger weight tags must be reported.

#### **INSTRUCTIONS FOR FILING SCHEDULE 5: CLASS 2E COMMERCIAL PROPERTY** A Bill of Sale MUST be submitted for all sold property

Commercial/Industrial Machinery, Equipment, and Office Furniture / Fixtures / Equipment: KSA 79-1439 requires equipment on this schedule to be appraised on the basis of "Retail Cost When New". "Retail Cost When New" is defined as the original cost to the first purchaser (i.e., the actual amount paid for the property at the time it was purchased new and does not include sales tax, freight and installation costs.)

#### TRUCK BEDS, BODIES AND TRAILERS A Bill of Sale MUST be submitted for all sold vehicles

Commercial truck beds, bodies, trailers (including storage) and ATV/Mopeds titled to the business.

#### INSTRUCTIONS FOR FILING SCHEDULE 6: A Bill of Sale MUST be submitted for all sold property

# \*\*The Appraiser's office *MUST* be notified in writing by 12/20 for proration on the sale of any personal property \*

#### ALL RECREATIONAL VEHICLES (not taxed when tagged)

All Campers (CT) Pop up or Fold out Camper (PC) Slide in P/U camper - **Toppers are exempt**. (TT) Travel Trailer – **Not self-contained**.

## ALL TRAILERS are to be listed (even if exempt)

### <u>A Bill of Sale MUST be submitted for all sold trailers/property</u>

\*\*The Appraiser's office MUST be notified in writing by 12/20 for proration on the sale of any trailer\*\*

(HS) Horse Trailer (LS) Livestock Trailer (GT) Grain Trailer (CO) Open Car Trailer

(CE) Enclosed Car Trailer (UY) Open Utility Trailer (UE) Enclosed Utility Trailer

#### **MISCELLANEOUS ITEMS**

#### \*\*The Appraiser's office *MUST* be notified in writing by 12/20 for proration on the sale of any personal property\*\*

(AT) All-Terrain Vehicle, Amphibious (DB) Dune Buggy (GC) Golf Cart (GO) Go Cart

(MO) Boat Motor (extra) (BT) Boat Trailer without a boat (MB) Moped (SM) Snowmobile

(TH) Tiny Homes (WM) Standalone Watercraft Motor (WT) Standalone Watercraft Trailer

(SC) Shipping/Storage Containers

(TB) Truck beds not used for business are appraised separately from the truck even though they are attached.

#### ALL AIRCRAFT

#### A Bill of Sale MUST be submitted for all sold aircraft

\*\*The Appraiser's office *MUST* be notified in writing by 12/20 for proration on the sale of any aircraft\*\* (Exempt aircraft must have a Board of Tax Appeals docket number included) (AP) Airplane (HL) Helicopter (GL) Glider (AB) Hot Air Balloon (DR) Drones/UAVs

#### INSTRUCTIONS FOR FILING SCHEDULE 7: WATERCRAFT <u>A Bill of Sale MUST be submitted for all sold watercraft</u>

\*\*The Appraiser's office *MUST* be notified in writing by 12/20 for proration on the sale of any watercraft\*\* KA numbers *MUST* be cancelled through Kansas Department of Wildlife & Parks Human powered watercrafts are exempt, i.e. paddle boats, canoes and kayaks. (BO) Outboard Boats (BS) Stern Boats (SO) Sailboats without Motor (SI) Sailboats with Motor (PW) Personal Watercrafts (PT) Pontoon Boats (BT) Boat Trailers & Personal Watercraft Trailers ALL OUTBOARD MOTORS - Trolling Motors (5 horsepower or less) are not valued; do not list.

#### **INSTRUCTIONS FOR FILING SCHEDULE 8: LEASED EQUIPMENT**

LEASES STARTED AFTER JUNE 30, 2006, ARE NOT REQUIRED TO BE LISTED

Pursuant to K.S.A. 79-1456, Kansas County Appraisers value personal property assuming normal condition at fair market value, per the valuation methods set forth in the guidelines provided by KDOR/PVD. If you feel your personal property does not reflect normal condition, recent documentation such as pictures, estimates of repair, etc. must be submitted to the Appraiser's Office for consideration.

#### HOW TO CONTACT US

TEL (316) 660-5440 FAX (316) 660-5479 EMAIL: apprpp@sedgwick.gov SEDGWICK COUNTY APPRAISER'S OFFICE ATTN: PERSONAL PROPERTY DEPT. 271 W 3rd ST N SUITE 501 WICHITA, KS 67202-1221